



CITY OF IRVINE, CALIFORNIA
2006-2007 BUDGET
Celebrating 35 Years of Irvine History

ADOPTED

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

Introduction

Budget Structure

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

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

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

Responsibility for Preparation

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

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

Budget Review

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

Introduction

Budget Adoption

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

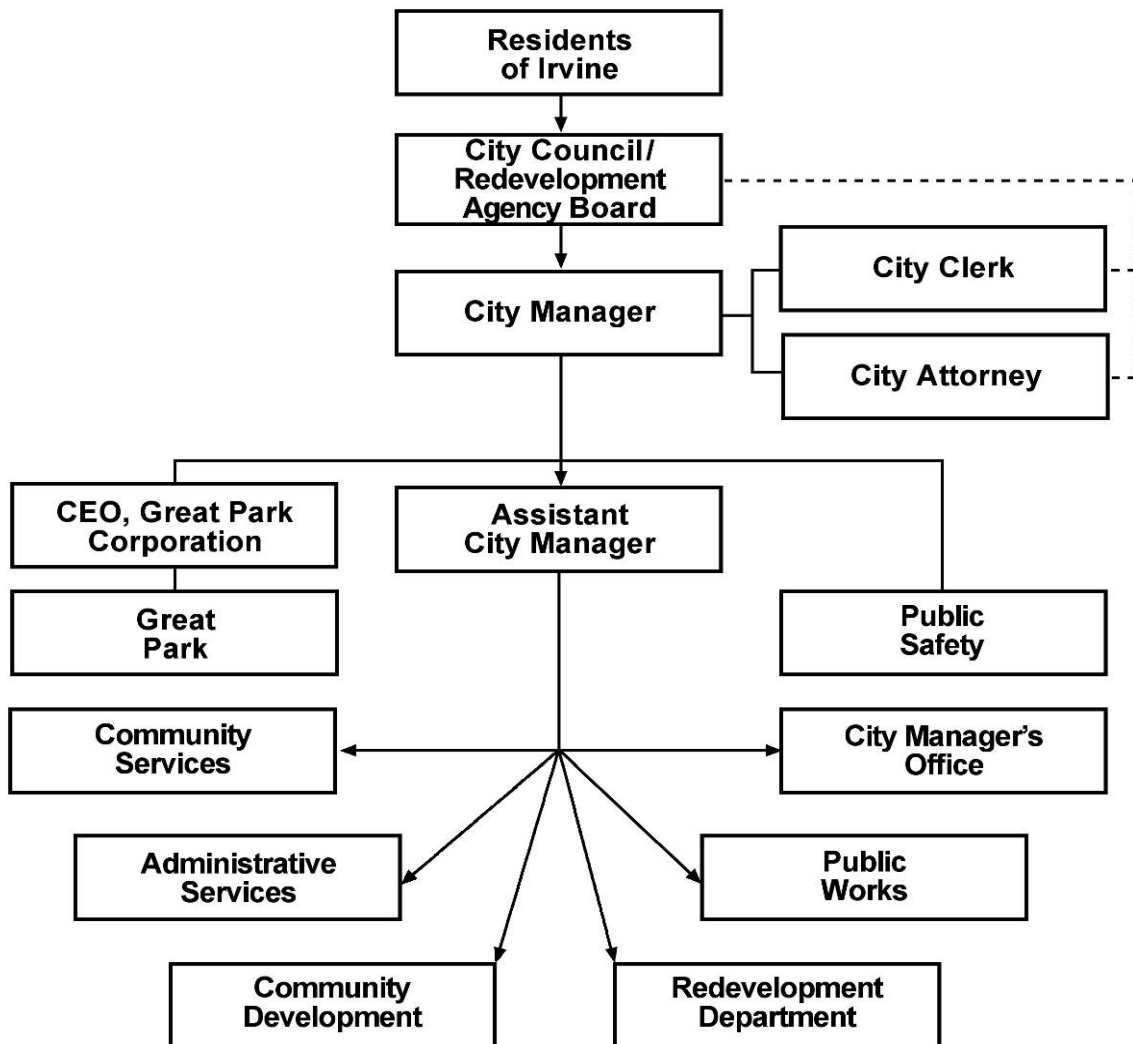
Basis of Accounting & Budget

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.

Introduction

City of Irvine Organizational Chart



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

Introduction

General Contacts

Elected and Appointed Officials

City Council Members	(949) 724-6233
Community Services Commissions	(949) 724-6682
Finance Commission	(949) 724-6025
Irvine Transportation Authority	(949) 724-6459
Planning Commission	(949) 724-6465
Senior Citizen's Council	(949) 724-6647

Administrative Offices

City Manager's Office	(949) 724-6246
City Clerk	(949) 724-6205
Administrative Services Department	(949) 724-6255
Community Development Department	(949) 724-6450
Community Services Department	(949) 724-6682
Public Safety Department	(949) 724-7103
Public Works Department	(949) 724-7516
Redevelopment Department	(949) 724-6450
General Information	(949) 724-6000
Internet Web Site Home Page	www.cityofirvine.org

Introduction

Advisory Commissions

Community Services Commission

Cathy Garris	Chair
Jeannie Luong	Vice-Chair
Tim Cheng	Commissioner
Mariam Khosravani	Commissioner
Carol Liittschwager	Commissioner

Finance Commission

Don Dressler	Chair
Omar Ezzeldine	Vice-Chair
Illan Kim	Commissioner
David Sparks	Commissioner
Stephen Smith	Commissioner

Planning Commission

Mary Ann Gaido	Chair
Bill Mavity	Vice-Chair
Cameron Cosgrove	Chair Pro Tem
Adam Probolsky	Commissioner
Doug Sheldon	Commissioner

Senior Citizen's Council

Al Brandt	Chair
Clarence Nedom	Vice-Chair
Sam Castelo	Commissioner
Massy Alavi	Commissioner
Nancy Cheng	Commissioner
Alireza Jazayeri	Commissioner
Najma Quader	Commissioner

Introduction

GFOA Distinguished Budget Presentation Award – FY 2005-06



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 beginning July 1, 2005. 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 are submitting it to GFOA to determine its eligibility for another award.

Introduction

CSMFO Excellence in Operational Budgeting – FY 2005-06



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 beginning July 1, 2005. In order to receive this award, a governmental unit must publish a budget document that meets the criteria for excellence established by CSMFO.

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

City Manager's Budget Message

TO: CITY COUNCIL

FROM: SEAN JOYCE, CITY MANAGER



I am pleased to present the operating budget for FY 2006-07. This budget reflects our firm commitment to fiscal responsibility, effective management of the City's planned development, and appropriate staffing to efficiently serve our community with the levels of service necessary to maintain the high quality of life enjoyed by residents and businesses in Irvine. Over the past several years, Irvine has been faced with the challenge of preserving our high standards of service delivery during a period of fiscal uncertainty at the State and national

levels. At the same time, with the addition of the annexed land from the former MCAS El Toro base, the City's territorial boundaries expanded and planned development continued. The FY 2006-07 budget is balanced and reflects not only the necessary increases in staffing and services to accommodate the City's maturation, but also the top priorities of our elected leadership.

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

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

The city's maturing process is proceeding according to the master plan, including annexation of areas within the City's sphere of influence. Whereas three years ago the City's territorial boundaries consisted of 50 square miles, with the long planned annexations such as portions of the Northern Sphere and the former Marine Base at El Toro, the City is up to 66 square miles. Irvine is now the largest city in Orange County in terms of total land area. Within the next five to ten years, additional annexations will increase land area by 8 square miles, to a total of 74 square miles.

Compared to a decade ago the City's population has increased 50%. During the upcoming fiscal year, the City's residential population is projected to exceed 194,000 with the number of local businesses topping 15,300. In accordance with the master plan, as land is developed and more homes and businesses are built in the City, population will increase accordingly. Annual increases of approximately 7% are projected 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 lane miles has grown by 29%, park

City Manager's Budget Message

acreage by 27%, and street landscape acreage by 27%. The City has also acquired 2,200 acres of open space during the last several years and will acquire an additional 4,600 over the next five years. These increases are factored into the City's annual budget and long range Strategic Business Plan. Thus, as the City's inventory expands, we can ensure that resources are available to maintain it in a manner that prevents deterioration and continues the high standard of care expected by the Irvine community.

Traffic management is a top priority for both the City of Irvine and its residents. The City is developing a long-range transportation vision plan that will carefully assess the needs of residents, local businesses and all other stakeholders. Using this input, the City will create an engineering plan to best address the issues. This plan is expected to be released at the end of 2006. In the short-term, the City is also implementing technology that will improve traffic signal timing within its boundaries, and plans to complete significant improvement projects such as the Jeffrey/I-405 Freeway interchange, and the widening of Culver Drive south of Campus and Sand Canyon north of the I-5 Freeway.

The extent to which resources are available to fund City services depends largely on the health of the economy at all levels - national, state and local. The economy is continuing to recover from the effects of the concurrent terrorist attacks and economic depression in 2001. In addition, a recent change to the allocation of Vehicle License Fees and Property Taxes has increased the City's reliance on local property tax revenues and decreased the City's dependence on sales tax. Property tax is a much more stable revenue source than sales tax (which is more vulnerable to economic cycles), so the change in allocations has benefited the City by providing a relatively stable, predictable revenue source. However, a fiscal budget deficit of up to \$6 billion at the State level has yet to be resolved. During the past several years, municipalities such as Irvine faced a high degree of uncertainty concerning whether or not the State would depend upon local coffers to balance its budget as it has done in the past. In an effort to protect the cities and counties from such actions by the State, voters passed Proposition 1A that greatly limits the State's ability to "borrow" from local revenues when the State is unable to balance its budget. Therefore, as we develop our annual budget, we do so with greater certainty concerning the security of our revenue base.

The FY 2006-07 budget provides the necessary resources to address the city's challenges brought about by maturation and planned development, and ensures the continuation of existing service levels for all city programs and services.

Revenue: \$200.0 million

General Fund revenue estimates of \$199,982,826, which includes an Orange County Great Park Development Agreement payment of \$66,666,666, are approximately \$15.2 million, or 8.2%, higher than last year's adjusted budget. The majority of the increase is from Sales Tax (up \$3.4 million), Property Tax (+\$8.7 million), Hotel Tax (+\$0.9 million), and Documentary Transfer Tax (+\$0.9 million).

Revenue estimates are based on a number of factors such as indicators from experts in the field of economics, including the UCLA Anderson and Chapman University forecasts, regressions

City Manager's Budget Message

analysis, and trend analysis. While it may seem on the surface that a revenue increase of 8.2% over the current adjusted budget is high, when compared to actual revenue data for the prior fiscal year the budgeted increase is quite conservative. For example, actual revenues anticipated from Property Tax are expected to be \$3.3 million above adjusted estimates in FY 2005-2006. Thus, when the budgets for the upcoming fiscal year are compared to the anticipated current year-end **actuals**, the increases are very reasonable.

In the event that revenue reductions become necessary as the year proceeds, the City can draw from a cash reserve of \$14.2 million that is sufficient to temporarily deal with unanticipated fiscal constraints in the short term. Longer-term solutions to on-going revenue reductions would need to be planned and implemented over a period of time so that essential services could be continued.

Operating Expenditures and Transfers-Out: \$196.2 million

General Fund operating expenditures total \$196,234,302, including transfers-out of \$69,916,666, of which \$66,666,666 is the transfer of the Orange County Great Park Development Agreement payment to the Orange County Great Park Fund. Excluding the transfers, operating expenditures total \$126,317,636 which is approximately \$8.9 million, or 7.6% more than last year's adjusted budget, due to additions to the City's infrastructure (parks and streets), increased contract services costs, and increased utility costs. In addition, the budget includes a reserve of \$445,527 for future phases of the effort to convert specific part-time positions to full-time status, where necessary, to ensure an appropriate balance between part- and full-time staffing as identified by the City's ongoing part-time staffing study.

The City continuously examines its operations to determine how to best serve the community with the resources available. Through these efforts, the City has achieved an impressive degree of efficiency and effectiveness in the provision of services, with customer satisfaction ratings in the upper 90th percentile. Prudent fiscal management and careful planning has enabled the City to eliminate its backlog of deferred maintenance projects and develop a comprehensive infrastructure maintenance schedule to avoid costly catch up maintenance activities in the future. Continued vigilance is necessary to ensure that the inherent constraints on the City's resources do not translate into a diminished quality of life.

Budget Highlights

The adopted Fiscal Year 2006-07 budget continues the City's basic operations and strategic goals identified below:

- *Managing Traffic*
 - Maintains 286 traffic signals, 1,612 lane miles of roadways and 64 bridges and underpasses.
 - Secured \$27.4 million in funding grants for future Capital Improvement Projects.

City Manager's Budget Message

- Provides for the operation and maintenance of the Irvine Transportation Center - the most active multi-modal transportation center in Orange County.
- *Creating the Orange County Great Park*
 - Provides an additional \$66.6 million in Great Park Development Agreement revenue and appropriate staffing to begin implementation of The Great Park plan.
- *Acquiring Open Space*
 - Continues the City's open space management program, which includes over 2,200 acres of open space.
- *Completing the City's Park System*
 - Funding for the Jeffery Open Space Spine and the Quail Hill Trail.
 - Completion of one neighborhood and two community parks.
- *Maintaining a Clean and Beautiful City*
 - Provides \$65.1 million for 66 capital improvement projects (CIP), including \$38.2 million in new construction and \$22.0 million for rehabilitation and maintenance of streets, landscape and facilities and \$4.0 million of other.
- *Assuring a Safe and Secure Community*
 - Maintains a high level of commitment to safety and protection from harm by devoting 37% of all full-time staffing (177 sworn police officers and 86 support staff) to the Public Safety department.
 - Provides the resources to ensure that Irvine remains one of the safest cities in the nation (according to FBI statistics, Irvine is the nation's 4th safest city with populations over 100,000).
- *Providing Recreational Opportunities and Mobility for Irvine Residents*
 - Provides funding for services that support and promote families including child services, youth education courses, athletic services, aquatics centers, and art classes.
 - Provides funding to operate and staff two Senior Centers, T.R.I.P.S. transit services, and meets the City's funding commitment to the Adult Day Care Center.
- *Promoting a Solid Economic Base and Attracting New Business*
 - Provides resources for essential planning and development services to assure that community values and standards are reflected in the physical environment of the City.

City Manager's Budget Message

- Provides for continuation of the business improvement district that helps fund cultural events, business attraction and retention efforts, and promotes tourism in conjunction with local hotels and the Chamber of Commerce.
- *Protecting the Environment and Saving Energy*
 - Continues water quality enforcement issues related to the National Pollutant Discharge Elimination System (NPDES) permit.
 - Adds an Energy Administrator position to oversee city-wide energy saving programs and development practices.
 - Continues outreach to individuals and businesses in promoting citywide energy conservation efforts and related cost savings, as well as cooperative efforts with power providers and other municipalities.
- *Engaging the Community*
 - Continues the City's commitment to public access, community governance, outreach and accessibility through the enhancement and improvement of the City's website, continuation of the community newsletter, expanded public information and cable television programming activities, and citizen's surveys.
 - Continues the City's commitment to promoting an appreciation for the diversity of cultures within our community and activities intended to bring people of diverse backgrounds together.

Full-Time Staffing – 703 positions

Staffing in the budget totals 703 full-time positions. This represents a net increase of 52 full-time positions, or 8.0%, from the Fiscal Year 2005-06 adjusted budget of 651. Thirty of the new full-time positions were created in response to the completion of the first phase of the City's part-time staffing study. As a result of this study, the thirty positions were converted from part-time to full-time status to ensure an appropriate balance between part-time and full-time staffing. The remaining twenty-two positions are new.

City Manager's Department:

Two Information Specialist positions in the City Clerk Records section have been converted from part-time to full-time status.

Administrative Services Department:

The adopted budget includes the addition of two positions: an Accountant to assist with the increased financial reporting requirements related to the Redevelopment Department/Redevelopment Agency and Orange Count Great Park, and a Program Assistant to accommodate increased workload related to recruitments.

City Manager's Budget Message

Community Development Department:

Two new positions are created by this budget: Principal Plan Check Engineer and Building Inspection Supervisor. These positions will be funded through Developer Fees and thus are tied directly to projected increases in workload pertaining to new development. In addition, three part-time positions in this Department have been converted to full-time status: Senior Office Specialist, Assistant Planner and Senior Building Inspector.

Community Services Department:

Due to the consolidation of positions resulting from retirements and reorganizations within the department, no new positions are budgeted for fiscal year 2006-2007. Eight positions, however, have been converted from part-time to full-time status: Program Specialist, Information Specialist, two Senior Accounting Technicians and four Para-Transit Drivers.

Public Safety Department:

Included in the budget are eight new positions: five new Police Officers and one Sergeant to maintain appropriate public safety service levels, one Dispatcher and one Computer Technician to provide necessary support services. In addition, thirteen positions have been converted from part-time to full-time status in the Public Safety Department: Applications Programmer, Program Specialist, Senior Public Safety Assistant, two Records Specialists, two Dispatchers and six Public Safety Assistants.

Public Works Department:

Reflecting the increased workload resulting from inventory increases throughout the City, the budget includes the addition of five new positions: one Manager – Public Services, and one Senior Project Manager to support an increased workload in landscape, streets and project management, and one Manager – Transportation, one Supervising Transportation Analyst, and one Associate Transportation Analyst to provide a greater emphasis on traffic management and transportation services. In addition, four positions have been converted from part-time to full-time status with this year's budget: Senior Office Specialist, Traffic Systems Technician, Program Assistant and Engineering Technician.

Redevelopment Department:

This is a new department created this budget year. Much of the staffing for this department has been transferred from the Community Development Department to support the anticipated development activity in the Orange County Great Park and Redevelopment Area. Five additional staff have been budgeted: one Senior Management Analyst, one Principal Planner, two Associate Planners, and one Energy Administrator. Except for the Energy Administrator, which was added to the FY 2005-06 budget by the City Council as a contract position, most of the cost of these new positions is paid for through development fees and/or Redevelopment Agency tax increment funds.

City Manager's Budget Message

Orange County Great Park:

There are no new full-time positions in the Orange County Great Park Department.

Part-Time Staffing:

Part-time staffing of 316.59 Full-Time Equivalencies (FTE's) represents a decrease of 26.1 FTE's from the Fiscal Year 2005-06 adjusted budget. This decrease is due to the conversion of existing part-time staff to full-time status as a result of the completion of the first phase of the City's part-time staffing study. The decrease is also due to the continued use of contract services to accommodate workload increases in park and street maintenance.

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, 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 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

Economic Analysis and Revenue Assumptions

Economic Analysis

Introduction

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



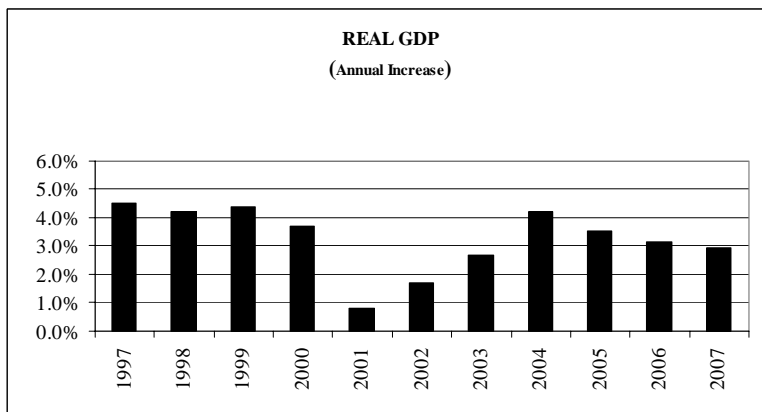
The City utilizes many resources to forecast recurring revenues and expenditures. These tools allow for multiple variables to be considered in the development of the forecasts, including various national, state, and local economic indicators.

Information sources for this review of national and local economic trends includes Chapman University's Center for Economic Research – "Economic & Business Review" (December 2005), UCLA Anderson Forecast for the Nation and California (December 2005), Los Angeles Economic Development Corporation (LAEDC) "2006 – 2007 Economic Forecast and Industry Outlook" (February 2006), U.S. Department of Commerce – Economics and Statistics Administration – Bureau of Economic Analysis, The Federal Reserve Board – The Beige Book, and various other federal, state, and county sources. All information and analysis is current as of March 2006 and all references to economic measures are quoted in calendar years.

National Economic Indicators:

Real Gross Domestic Product

Real Gross Domestic Product (GDP) is defined as the total of the goods and services produced



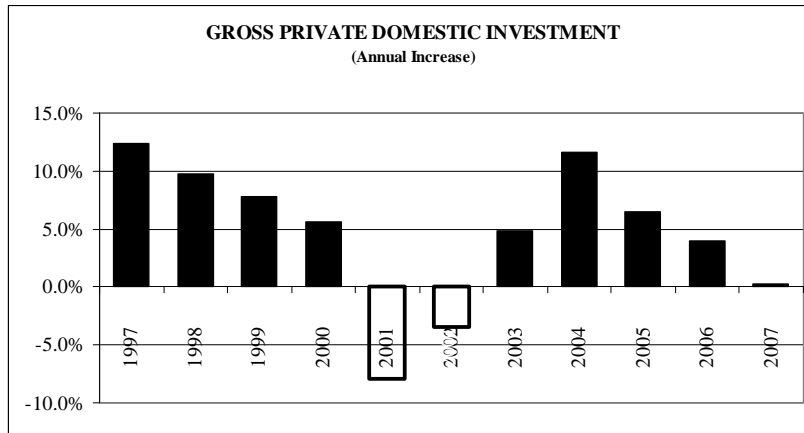
by labor and property located in the United States. Real GDP growth peaked in 1997 and then dropped moderately each year until 2000, when most indicators suggest that the nation entered a recession that was further exacerbated by the terrorist attacks on September 11. From 2001 to 2004 the economy quickly recovered to pre-recession, pre-9/11 attack levels, increasing by 4.4% in 2004. Although the rate

Economic Analysis and Revenue Assumptions

has slowed, growth is expected to continue through 2007, with Real GDP increasing by 3.2% in 2006 and 3.0% in 2007. Real GDP is expected to influence the overall job growth rate in Orange County, which is projected to increase by 1.7% in 2006.

Gross Private Investment

The level of confidence that businesses and consumers have in the future of the economy can be measured by the amount of investment in the future. Thus, the rate of investment in non-residential, residential construction, and capital equipment is a useful measurement of economic growth.

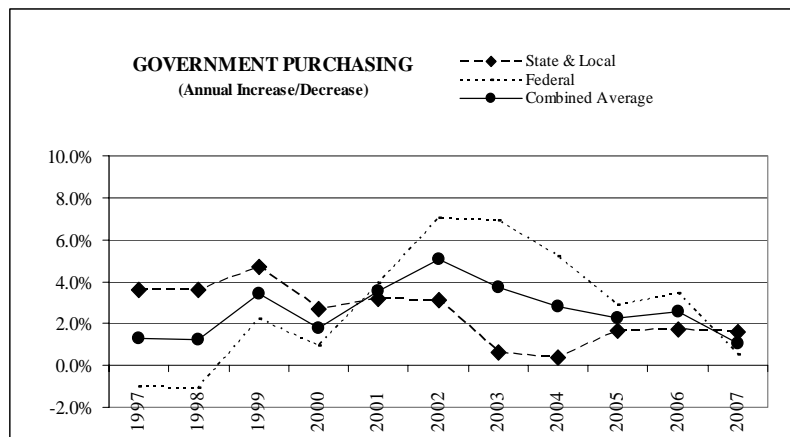


As illustrated in the adjacent graph, the rate of growth for private investments had been positive for several years, until sharp job losses and terrorist acts resulted in a decrease of -7.9% in 2001. In 2005, annual percentage growth for investment spending increased by 6.5%,

and is now estimated to increase 4% in 2006 (doing much better than the -0.2% estimate a year ago). Due to a tightening money supply and increased energy spending, national GPI is forecast to increase by 0.3% in 2007.

Total Federal, State, and Local Government Purchases

Spending by federal, state, and local governments represents a significant part of the national and regional economy. Government spending can affect the local economy directly as a result



of new hires or layoffs, increases or decreases in government contracts, contractor-supported industries, and peripheral businesses. As illustrated in the adjacent graph, total government purchases have fluctuated throughout the 1990's. For 2006, federal, state, and local government purchases (averaged) are projected to increase 2.6% over the prior fiscal year and 1.1% in 2007. Decreasing government

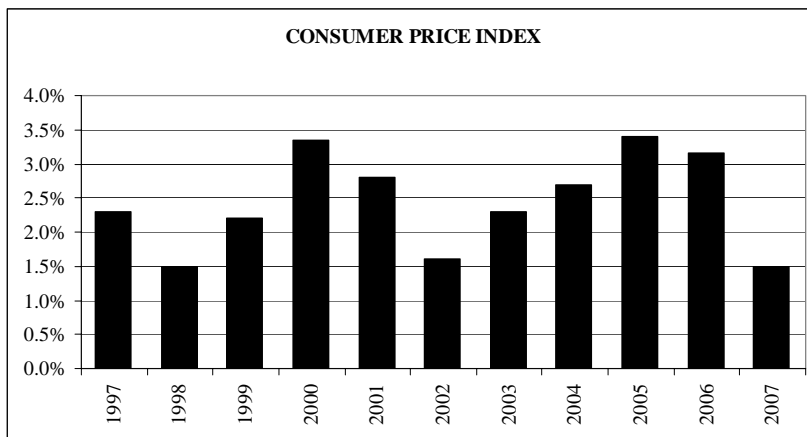
expenditures are likely the result of reduced revenues at the state and local level and attempts to control deficits at the federal level. The impact of Hurricane Katrina reconstruction on 2007 federal and state purchasing expenditures is unknown. California state and local purchasing

Economic Analysis and Revenue Assumptions

should see an increase in purchases due to the rededication of Proposition 42 funds for local transportation projects.

Consumer Price Index

The Consumer Price Index (CPI) is a measurement of the relative cost of goods and services purchased by consumers. In general, CPI is considered the measurement of inflation that affects both revenue and expenditures. As an example, during periods of high inflation, the cost

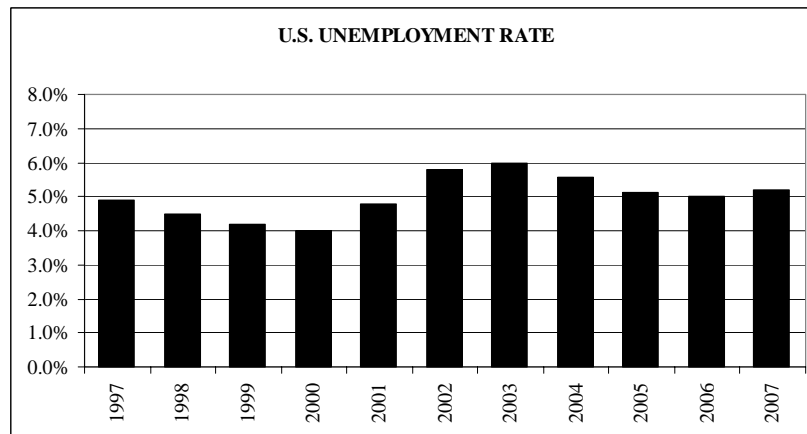


for personnel, goods, and services increases, resulting in proportional sales and property tax revenue increases. As illustrated in the adjacent graph, the national CPI has fluctuated over the last decade. In 2005, the CPI grew by 3.4%. CPI growth is expected to decrease to 3.2% in 2006 and 1.5% in 2007. If energy and raw material prices continue to rise, it is likely that the 2007

estimate will increase. The major factors influencing Irvine's revenue growth include new commercial and industrial development and residential and infrastructure inventory growth.

Unemployment

The national unemployment rate provides a measurement of the percentage of unemployed workers who are jobless, seeking a job, and ready to work if they find a job. As shown in the attached graph, the unemployment rate declined through the late 1990's and increased sharply, reflective of the recession and economic uncertainty that started in 2001. In 2005, the unemployment rate was 5.1%, and is forecast to remain around the 5% mark through 2007. National unemployment rates are reflective of productivity increases achieved through structural changes (fewer workers



working longer hours, shifting of jobs overseas to lower paid workers, and technology improvements) and lingering cyclical economic concerns (uneven economic recovery and skittish consumer and producer confidence levels).

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Economic Analysis and Revenue Assumptions

California Economic Indicators:

Taxable Sales

Taxable sales are a measure of the total retail and business-to-business activity at the State level. This measure provides an indication of the overall economic health of the State's economy – growing taxable sales indicate that business activity is increasing. As illustrated in the adjacent graph, taxable sales growth reached a high of 12% just prior to the recession of 2001. After a quick and robust recovery, the growth rate of California taxable sales increases has declined from a high of around 8% in 2004 to an estimated 4.5% in 2005. While retail sales are projected to increase by 8.7% in 2007, total taxable sales are projected to increase by only 4%.

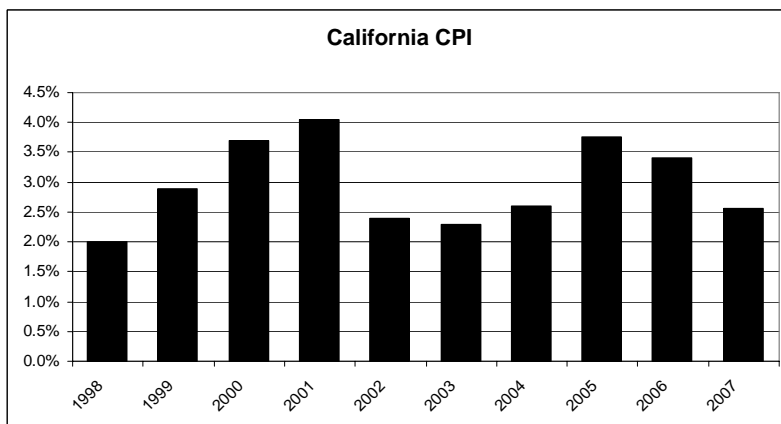


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General retail sales make up about 25% of the City's sales tax revenues (business to business is still leading at approximately 32%).

Consumer Price Index

California's CPI rate continues to track the national rate but at a slightly lower level. The California CPI is usually lower than the Orange County/Riverside rate, indicative of the differences between the local and State economies. California's CPI peaked at 4.1% in 2001. California's 2006 CPI is estimated to be 3.4%, decreasing to 2.6% in 2007.

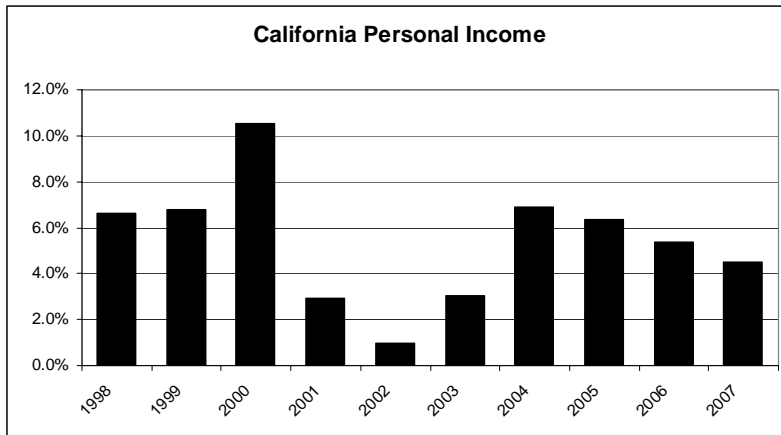


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Economic Analysis and Revenue Assumptions

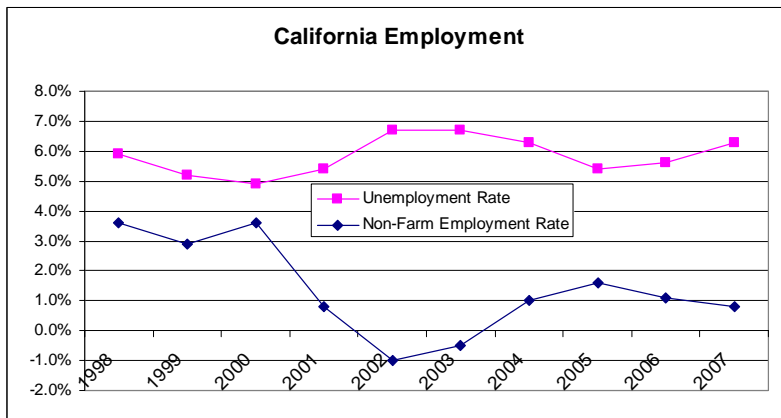
Personal Income

The level of income is a measure of the overall health of the State's economy. Increasing personal income spurs both investment and purchases of goods and services, making funds available for capital development and creating markets and jobs. The growth in personal income is projected to decline to 4.5% in FY 2006-07.



California Employment

California's non-farm employment rate (Payroll Survey) is expected to remain around 1% in 2006 and 2007, down from a post 9-11 high of 1.5% in 2005, while the unemployment rate is expected to increase slightly from the post 9-11 low of 5.4% in 2005 to 5.6% in 2006 and 6.3% in 2007. Low job growth and higher unemployment may affect both taxable sales and housing prices. Although demand for goods and services remains strong, continued high productivity and concerns about employee compensation costs have slowed employment rates, resulting in more workers becoming self-employed independent contractors and consultants.

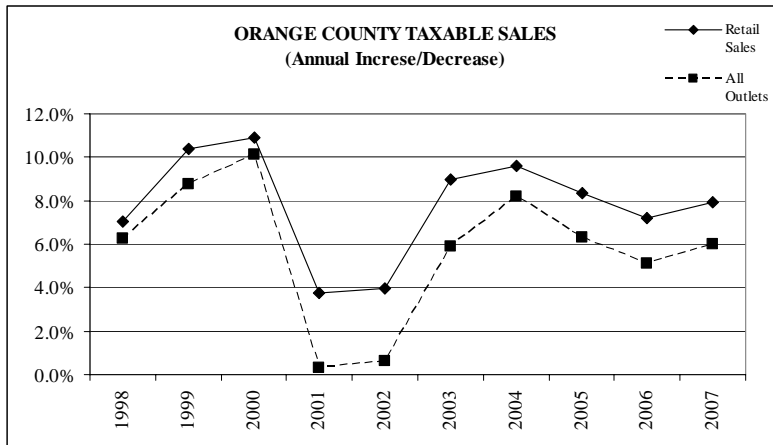


Economic Analysis and Revenue Assumptions

Orange County Economic Indicators:

Countywide Taxable Sales

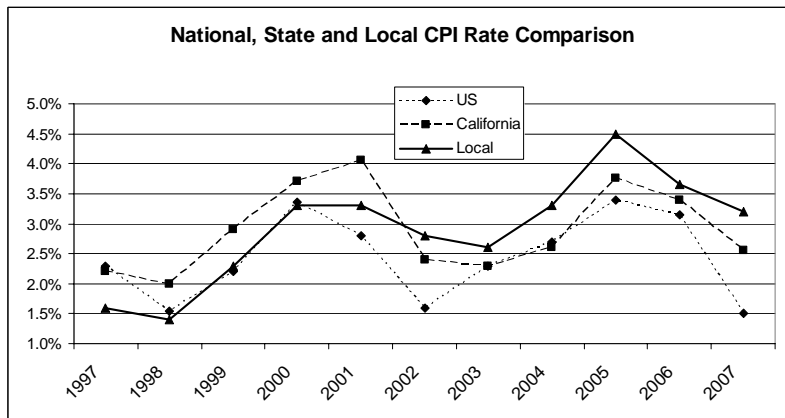
Taxable sales are a measure of the total retail and business-to-business sales in Orange County. This indicator has a direct relationship with the City's sales tax revenue, since 1% of total sales tax collected is redistributed to the City from the State Board of Equalization. As illustrated in the adjacent graph, taxable sales growth has ranged from 6% to approximately 10% prior to the recession and terrorist attacks in 2001. Increases in taxable sales are expected to decrease by approximately 1% from 2005 to 2006 (from 6.3% to 5.1%), then increase to 6% in 2007. Sales tax revenues, directly related to taxable sales,



have decreased from 48% of overall City revenues in FY 2004-05, to 44% in FY 2005-06. Job growth, consumer confidence, commercial and industrial construction activity, high personal debt levels, and a volatile energy market will impact taxable sales activity.

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

Local area consumer price index (CPI) increases continue to reflect the overall direction of national and California rates. Housing costs continue to keep the local CPI rate slightly higher than the national and state rates. The three-county CPI rate increase for 2005 was 4.5% and is expected to decrease to 3.7% in 2006 and 3.2% in 2007. Low CPI increases generally result in greater disposable income and, therefore, more taxable sales.

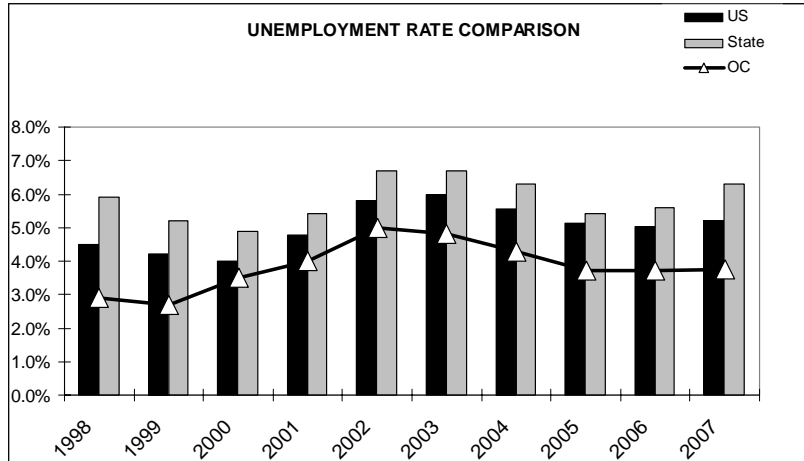


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Economic Analysis and Revenue Assumptions

Orange County Unemployment Rate (Household Survey)

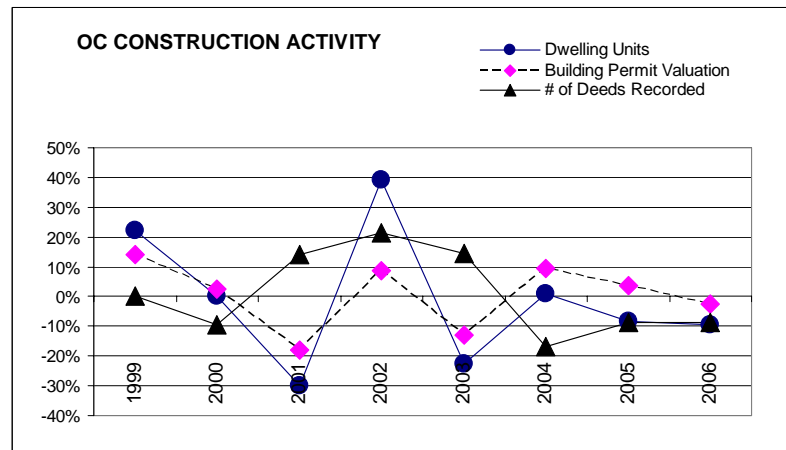
While Orange County's unemployment rate tracks the national and state rates, it is consistently 2% to 3% below the state rate and 1% to 2% below the national rate. This reflects the higher unemployment rates in Northern California due to the loss of technology employment and the national decline in manufacturing jobs versus Southern California's more varied employment base. The local unemployment rate is expected to remain at 3.7% in 2006, and increase slightly to 3.8% in 2007. The relatively robust local employment picture supports continued housing demand and related local revenues.



unemployment rates in Northern California due to the loss of technology employment and the national decline in manufacturing jobs versus Southern California's more varied employment base. The local unemployment rate is expected to remain at 3.7% in 2006, and increase slightly to 3.8% in 2007. The relatively robust local employment picture supports continued housing demand and related local revenues.

Construction Activity

Building activity has been one of the major components of growth in Orange County. It is measured by the sum of all residential and non-residential permit activity and their associated construction valuation.



According to the Chapman Forecast, total building permit valuation in the County is expected to increase to \$3.49 billion in 2005 (from \$3.38 billion in 2004) and decline slightly in 2006 to \$3.40 billion. The Chapman Forecast for 2006 is anticipating a countywide reduction of total dwelling units, residential permit valuation, and number of deeds recorded, with a slight increase (1.4%) in non-residential permit valuation. Although countywide building activity is slowing, construction in Irvine is expected to continue at the current high level.

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Economic Analysis and Revenue Assumptions

Economic Outlook:

National

Despite world-wide conflicts, record breaking national debt, high energy costs, and Katrina, we're doing surprisingly well. Subsequent to the terrorist attacks on 9-11, the Federal Reserve Board's aggressive interest rate reductions were helpful in limiting the severity of the recession and spurring recovery, and the modest and measured interest rate increases of the past year have kept the recovery moving forward. During 2005, the national economy grew by a very respectable 4.2% (Real GDP) and Gross Private Investment increased by 6.5%. Disposable income increased by 4.5%, and inflation remained stable at 3.4%. Non-farm job growth increased 1.5% and unemployment decreased to 5.1% (from 5.6% in 2004).



At this point in time, based on all data available, staff estimates that the economic recovery will continue through FY 2006-07. The national Real GDP is projected to grow by approximately 3.2% in 2006 and slow down to 3.0% in 2007. Projected federal budget deficits may impact Real GDP estimates. Consumer prices are forecast to increase by about 3.2% in 2006 and 1.5% in 2007, although rising industrial commodity prices, energy and oil prices, and higher medical and insurance costs may affect the forecast. For 2006, national job growth rate is projected to increase 1.5% and only 0.9% in 2007. Rising GDP, increased business and private investment, increasing exports and relatively low interest rates should continue job growth and low unemployment. The housing market continues to be closely watched and speculated on, with no consensus as to whether there is a housing bubble, and if there is will it continue to grow, pop, or fizzle. The hot housing market has been a major factor in supporting a relatively good national economy.

State

California's economy showed improvement again in 2005. The Gross State Product (GSP) growth rate increased 2.8%, the job growth rate up slightly to 1.6% (non-farm employment), and the unemployment rate dropped slightly to 5.4% (from 6.2% in 2004). California's Consumer Price Index increased to 3.9% (from 2.6% in 2004), as compared to the nation's 3.4% increase. California's CPI growth was mainly due to escalating energy and housing costs. In 2006, the State's GSP is projected to grow at 2.9% and 2.1% in 2007. California's non-farm employment is projected to increase by a modest 1.2% in 2006 and 2.3% in 2007, while unemployment is anticipated to increase from 5.6% in 2006 to 6.3% in 2007. California's inflation rate is expected to decrease from 3.9% in 2005 to 3.6% in 2006 and 3.0% in 2007.

California is in better financial shape today than last year at this time. However, there are areas of concern, including high energy prices, housing markets, consumer confidence, and uncertainty regarding the State's actions to balance the budget. Much of the State's economic health has been based on the volatile housing market, which has been incorrectly forecast to

Economic Analysis and Revenue Assumptions

slow down (or burst) for the past two years. It is likely that as interest rates increase, economic activity generated by the housing market will slow.

County

In 2005, the County's job growth rate remained a low at 1.7% (estimated) while personal income increased by a healthy 6.3%, taxable sales increased by 8.4%, and disposable income increased 6.3%. Property values continued to increase at double digit rates. In FY 2006-07, job growth is expected to remain at approximately 1.7%. Personal income is expected to increase by 6% each year, with taxable sales increasing 5.1% in 2006 and 6% in 2007. Retail sales are expected to remain especially strong, increasing at more than 7% each year. Relatively minor increases in mortgage rates are not expected to have a significant impact on the housing market because demand continues to exceed supply. Tourism has picked up and is expected to increase by 2.4% in 2006.



Although we are seeing increased layoffs in the financial services area (and refinancing activity slows), Orange County's economy is expected to be much the same as it has been in 2005. Known risk factors include the effects of higher interest rates on home sales and related employment, increasing energy costs, and the actions of the State to balance its budget.

City

The City continues to experience a healthier economy than the State and most of other Orange County cities. This positive economic activity is reflected in the City of Irvine's revenue receipts for sales tax, property tax, hotel tax, development fees, and document transfer tax. So far, the increasing cost of gasoline and record setting housing costs have not slowed the demand for either.



By most indicators, absent catastrophic events, the local Irvine economy is expected to be the same in FY 2006-07. The City has greater protection from direct State revenue subventions (due to Proposition 1A) but the State's budget deficit continues to be a concern; although, the actions and impacts generally occur too late to be factored in to our revenue estimates.

Economic Analysis and Revenue Assumptions

Revenue Assumptions

Introduction

Revenue estimates are developed by the Budget Officer using a variety of methods, including trend analysis, expert analysis, regression analysis, and econometric forecasting. Trend data includes historical fiscal performance and historical and projected econometric data. Expert analysis includes the Chapman Economic & Business Review, UCLA Anderson Forecast, Orange County Executive Survey, LAEDC Economic Forecast and Industry Outlook, MBIA Munisource, and various State and Federal agencies. In the end, forecasts are based on judgment that incorporates information provided by the various analytical methods, known and potential legislative and political impacts, and national, state, and local issues and conditions that are likely to affect local revenue sources.



The City recognizes that a considerable amount of uncertainty surrounds all economic forecasts and that the actual performance of the economy could be somewhat better or worse than expected. With continuing federal and state budget deficits, rising interest rates, and increasing energy costs, prudence is required. At the same time, the Orange County and Irvine economies are continuing to show growth. Taking everything into account, including potential risks, the City's total General Fund revenues for FY 2006-07 are projected to increase by a modest amount over the current year-end estimated budget. These estimates are based on our current revenue experiences and, as much as can be determined, what is likely to occur over the next eighteen months.

Summary of Revenue Sources

The City has a variety of sources of operating revenues. They may be considered either General Purpose Revenues or Departmental Revenues. General Purpose Revenues are generally sources of revenues that are not generated by a particular service, and include sales tax, property tax, hotel tax, vehicle license fees, and various other taxes and fees. Departmental Revenues are generally related to the services and programs provided by a Department. Table 1 ([on the following page](#)) summarizes the FY 2004-05 actual revenues, FY 2005-06 adjusted revenue budget, and the FY 2006-07 estimate for all General Fund Revenues (General Purpose and Departmental Revenues combined).

Please note that to compare operating (on-going) revenues, the FY 2005-06 Adjusted Budget has been restated to remove the \$5.3 million Orange County Great Park Corporation (OCGPC) repayment for prior year City costs (it was a one-time repayment that was not used for on-going General Fund operations).

Economic Analysis and Revenue Assumptions

Table 1 Revenue by Category	FY 2004-05	2005-06	FY 2006-07	Increase / -Decrease	
	Actual	Adjusted	Adopted	\$	%
Sales Tax	49,670,970	54,388,000	57,820,600	3,432,600	6.3%
Property Tax	25,735,922	26,245,000	34,936,039	8,691,039	33.1%
Vehicle License Fees	4,219,746	1,550,000	2,872,000	1,322,000	85.3%
Hotel Tax	7,295,074	7,085,000	8,010,000	925,000	13.1%
Franchise Tax	5,506,756	5,482,000	6,236,000	754,000	13.8%
Community Services Fees	5,143,836	5,243,854	5,922,527	678,673	12.9%
Utility Users Tax	3,508,122	3,564,000	4,133,000	569,000	16.0%
Fines & Forfeitures	2,058,899	2,101,000	2,077,000	-24,000	-1.1%
Development Fees	485,698	67,169,266	66,981,166	-188,100	-0.3%
Documentary Transfer Tax	3,622,051	2,600,000	3,490,000	890,000	34.2%
Licenses & Permits	1,240,349	1,115,000	1,235,000	120,000	10.8%
Miscellaneous	790,680	789,292	757,371	-31,921	-4.0%
Fees for Services	663,421	563,000	832,395	269,395	47.8%
Revenue From Other Agencies	1,072,255	1,019,430	1,119,730	100,300	9.8%
Overhead Reimbursements	2,821,183	3,508,941	3,559,998	51,057	1.5%
Total Revenues by Category	113,834,961	182,423,783	199,982,826	17,559,043	9.6%
Other Transfers-In	2,455,481	2,409,000	0	-2,409,000	-100.0%
Total General Fund Revenues	116,290,442	184,832,783	199,982,826	15,150,043	8.2%

In FY 2006-07, it is anticipated that (excluding the FY 2005-06 one-time \$5.3 million OCGPC repayment) total General Fund revenues will increase 8.2%.

Table 2 shows only General Purpose Revenues:

Table 2 General Purpose Revenues Only	FY 2004-05	2005-06	FY 2006-07	Increase / -Decrease	
	Actual	Adjusted	Adopted	\$	%
Property Tax	25,735,922	26,245,000	34,936,039	8,691,039	33.1%
Sales Tax	49,334,970	54,048,000	57,467,000	3,419,000	6.3%
Documentary Transfer Tax	3,622,051	2,600,000	3,490,000	890,000	34.2%
Hotel Tax	7,295,074	7,085,000	8,010,000	925,000	13.1%
Utility Users Tax	3,508,122	3,564,000	4,133,000	569,000	16.0%
Franchise Tax	5,285,448	5,317,000	6,066,000	749,000	14.1%
Vehicle License Fee (Total)	4,219,746	1,550,000	2,872,000	1,322,000	85.3%
Revenue From Other Agencies	254,630	266,000	220,000	-46,000	-17.3%
Great Park Development Agreement	0	66,666,666	66,666,666	0	0.0%
Miscellaneous	301,882	473,392	392,000	-81,392	-17.2%
Overhead Reimbursements	2,821,183	3,508,941	3,559,998	51,057	1.5%
Sub-Total	102,379,028	171,323,999	187,812,703	16,488,704	9.6%
Other Transfers-In	2,455,481	2,409,000	0	-2,409,000	-100.0%
Total General Purpose Revenues	104,834,509	173,732,999	187,812,703	14,079,704	8.1%

Exclusive of the OCGP reimbursement, General Purpose Revenues are estimated to increase 8.1% over the current fiscal year adjusted budget.

Economic Analysis and Revenue Assumptions

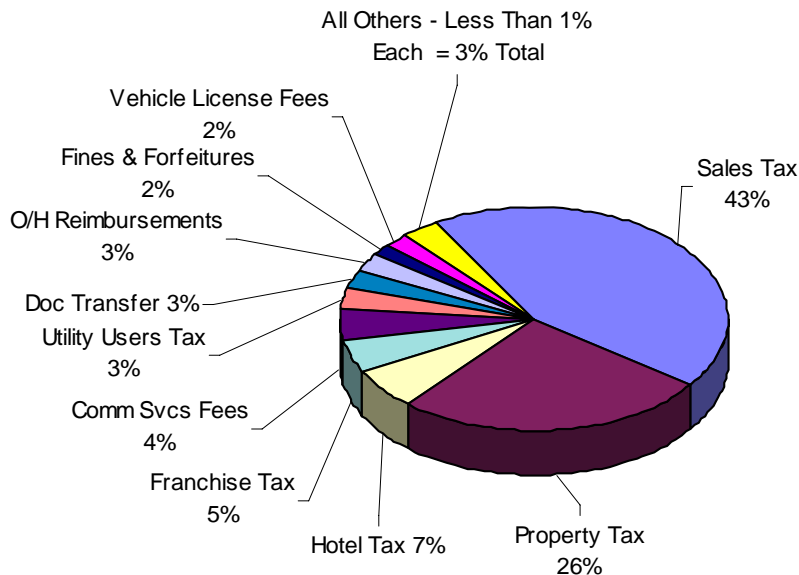
Table 3 shows all revenues by Department:

Table 3 Revenue by Source	FY 2004-05	2005-06	FY 2006-07	Increase / -Decrease	
	Actual	Adjusted	Adopted	\$	%
General Purpose revenues	104,834,509	173,732,999	187,812,703	14,079,704	8.1%
Administrative Services	38,016	31,600	263,395	231,795	733.5%
City Manager	39,460	35,000	40,000	5,000	14.3%
Community Development	435,105	382,000	207,000	-175,000	-45.8%
Community Services	5,657,877	5,720,328	6,411,872	691,544	12.1%
Public Safety	4,213,386	3,892,956	4,020,556	127,600	3.3%
Public Works	1,072,090	1,037,900	1,227,300	189,400	18.2%
Total Department Revenues	116,290,442	184,832,783	199,982,826	15,150,043	8.2%

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 and detailed at the time of Departmental budget review.

Chart 1 illustrates the percentage of revenue by category for the FY 2006-07 General Fund. Sales Tax and Property Tax comprise approximately of the City's total revenue.

Chart 1 – FY 2006-07 General Fund Revenues



Economic Analysis and Revenue Assumptions

Table 4 shows FY 2006-07 budgeted revenues compared to current year-end revenue estimates:

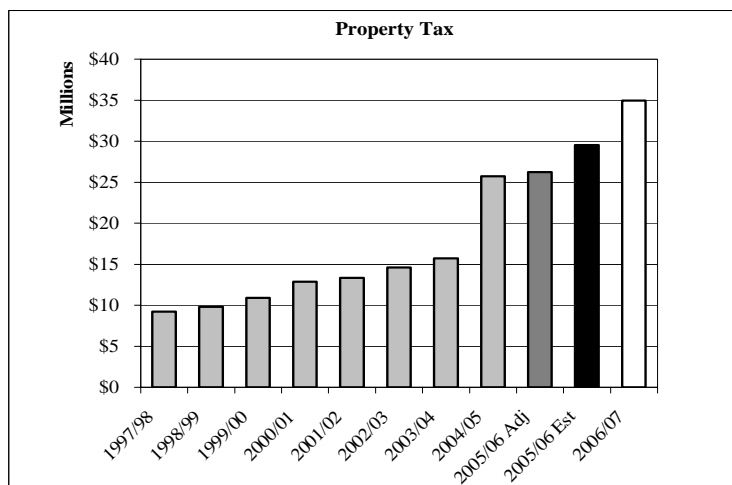
Table 4 - Comparison to FY 05-06 Year-end Estimates	FY 2004-05	2005-06	FY 2005-06	FY 2006-07	Proposed to Estimated	
	Actual	Adjusted	Y/E Estimated	Adopted	\$	%
Sales tax	49,670,970	54,388,000	53,707,553	57,820,600	4,113,047	7.7%
Property Tax	25,735,922	26,245,000	29,530,032	34,936,039	5,406,006	18.3%
Vehicle License Fees	4,219,746	1,550,000	2,788,202	2,872,000	83,798	3.0%
Hotel Tax	7,295,074	7,085,000	7,628,986	8,010,000	381,014	5.0%
Franchise Tax	5,506,756	5,482,000	5,904,588	6,236,000	331,412	5.6%
Utility Tax	3,508,122	3,564,000	3,848,891	4,133,000	284,109	7.4%
Documentary Transfer Tax	3,622,051	2,600,000	4,106,102	3,490,000	-616,102	-15.0%

Revenue Profiles:

General Fund revenue is not received in equal monthly increments. Many revenues are cyclical throughout the fiscal year while others are received quarterly or annually. The variable nature of the revenue sources results in an uneven cash flow. For example, the City's lowest cash balance occurs in November while in December and April property taxes are received and replenish the City's General Fund cash balance. The uneven pattern of revenue receipts has been taken into consideration, where appropriate, in developing estimates for each revenue category. The following section identifies each revenue category, provides an historical graph of the revenue source, and compares the current year-end revenues with next year's estimates.

Property Tax

Irvine property owners pay a basic tax equal to 1% of the assessed value on real property. Of that 1% property tax, the City receives about 5.9%. 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. Since FY 1997-98, property tax revenue has gradually increased reflecting general growth in Irvine. The large increase in FY 2004-05 reflects a change in State allocations - the State has eliminated the vehicle license "backfill" fee revenues the City received and reduced a prior State property tax revenue shift that had reallocated City property tax revenues to the Education Revenue Augmentation Fund

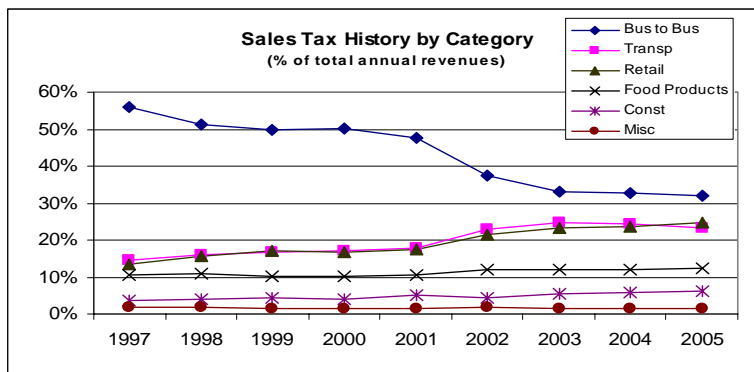
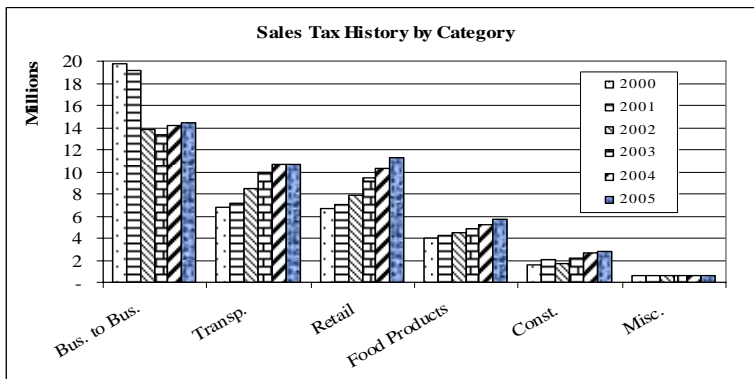
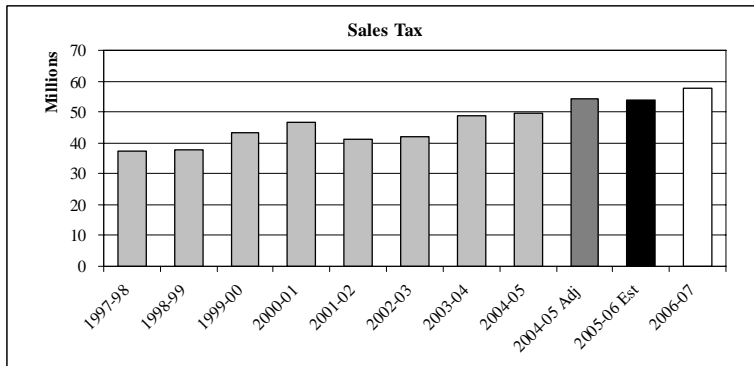
(ERAF), resulting in an ongoing increase in property tax allocations (and a corresponding reduction in vehicle license fee revenues). For FY 2006-07, property tax revenue is estimated at \$34.9 million, which represents an increase of \$8.7 million or 33.1% over the current fiscal

Economic Analysis and Revenue Assumptions

year's adjusted budget of \$26.2 million and an increase of \$5.4 million (18.3%) over the current fiscal year-end estimate of \$29.5 million (current fiscal year property tax revenues are estimated to exceed budget estimates by \$3.3 million). The increased revenue estimate for FY 2006-07 reflects the end of the State property tax subvention of \$2.4 million. In addition, new residential and commercial development, strong resale demand, and relatively low mortgage interest rates through the end of 2006 will result in increased overall property tax revenues. Property tax revenue accounts for approximately 26.2% of overall General Fund revenues.

Sales Tax

Of the 7.75% sales tax collected by the State, the City receives 1% of the taxable sales within Irvine. Sales tax is the largest component of the City's General Fund revenue sources and comprises approximately 43.4% of all General Fund revenues. The City monitors sales tax



revenue through six overall economic categories. These categories include: 1) Business-to-Business, which represents approximately 32% of total sales tax receipts (as of 2005 3Q); 2) Transportation, 23%; 3) General Retail, 25%; 4) Food Products, 13%; 5) Construction, 6%; and 6) Miscellaneous, 1%. The accompanying chart shows the changes in these revenue categories (as a percentage of total annual revenues), and illustrates the decrease in business-to-business revenues (from 56% of sales tax revenues in 1997 to approximately 32% today) and the increase in transportation and general retail sales revenues. For FY 2006-07, sales tax revenue is estimated at \$57.8 million, an increase of \$3.4 million or 6.3% over the current fiscal year's adjusted budget of \$54.4 million, and an increase of \$4.1 million or 7.7% over the current year-end estimate of \$53.7 million.

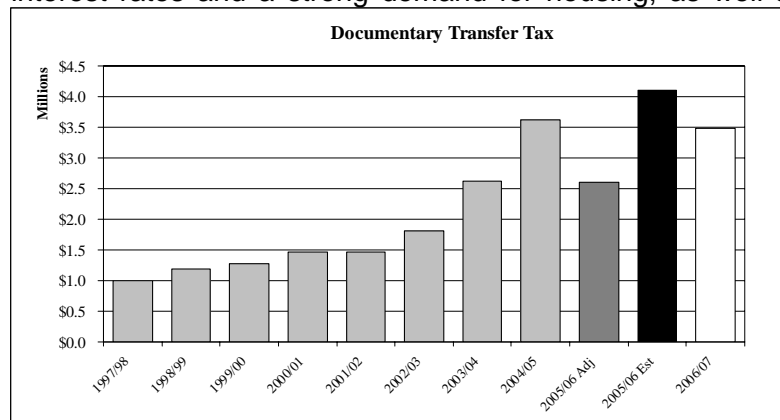
Sales tax estimates are developed using a variety of methods, including regression analysis (where factors that influenced and matched prior year actual revenues are modeled), expert analysis

Economic Analysis and Revenue Assumptions

(using the forecasts of our sales tax consultant MBIA MuniServices), trend analysis (forecasts based on prior history and current experience), and economic analysis (utilizing various forecasts to estimate local economic performance).

Documentary Transfer Tax

Documentary Transfer Tax revenue is based on the transfer of real property. The City receives \$0.275 per \$500 of the sale value. Revenue corresponds directly with the number of real estate transactions that occur in Irvine. Factors that have contributed to annual growth include low interest rates and a strong demand for housing, as well as new residential, commercial, and industrial development.

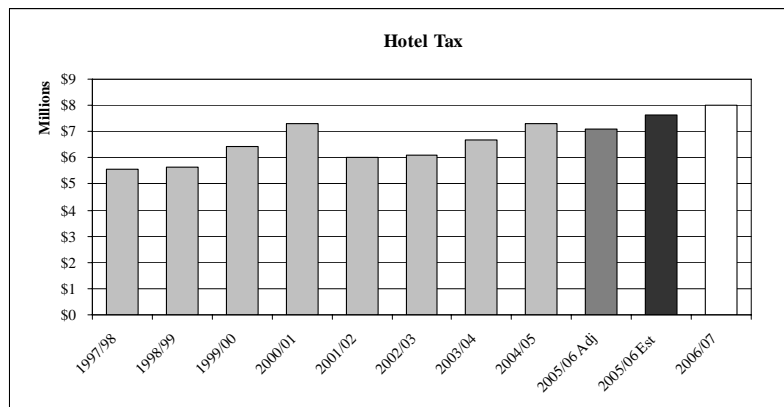


Forecasts for slowly increasing interest rates have been factored into the estimate for documentary transfer tax for FY 2006-07. Current fiscal year revenues are estimated to exceed the adjusted budget of \$2.6 million by approximately \$1,506,000 or 57.9%. For FY 2006-07, Documentary Transfer Tax revenues are estimated at \$3,490,000, which is an increase of \$890,000 or 34.2% over the

current fiscal year's adjusted budget and a decrease of \$616,000 or -15.0% from the current fiscal year-end estimate. This estimate is based on current fiscal year experience, expected increases in population, housing demand outpacing inventory, and slowly rising interest rates through the end of 2006. Documentary Transfer Taxes account for 2.6% of all General Fund revenues.

Hotel Tax

Hotel Tax (formerly Transient Occupancy Tax or TOT) is an 8% tax applied to the cost of hotel rooms within the City. An additional 2% assessment is collected for the recently formed Business Improvement District, with 1.5% designated for Destination Irvine and 0.5% used for City sponsored special events. Factors that may contribute to annual growth include increased business travel, new hotels, hotel expansion, and room rate increases. The estimate assumes that no new hotels will open in FY 2006-07, occupancy and room rates will not fall below current level and all hotels will remain open during the fiscal year.



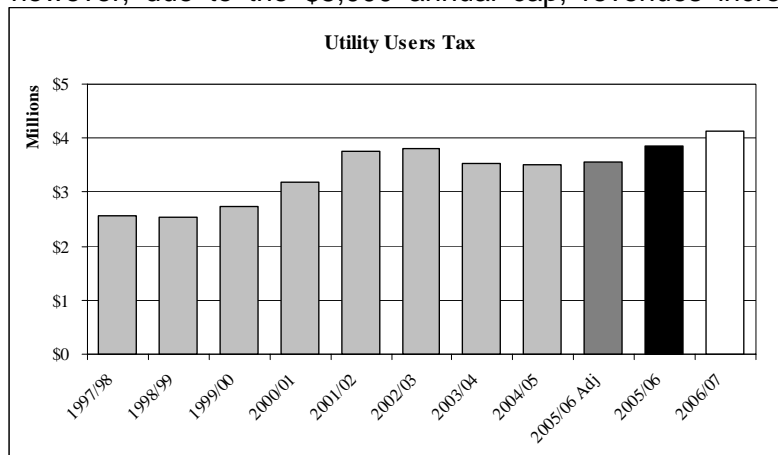
Current fiscal year Hotel Tax revenues are estimated to exceed the adjusted budget by approximately \$0.5 million or 7.7%. For FY 2006-07, the estimated Hotel

Economic Analysis and Revenue Assumptions

Tax revenue is \$8.0 million, an increase of \$925,000 or 13.1% over the current adjusted budget of \$7.1 million, and an increase of \$381,000 or 5.0% over the current year-end estimate of \$7.6 million. Hotel taxes account for 6.0% of all General Fund revenues.

Utility Users Tax

Utility Users Tax (UUT) is a 1.5% charge on all commercial utility activity in Irvine up to a maximum of \$5,000 per year. The tax is assessed on electricity, natural gas, and telephone charges. Residential utility use is not taxed. Since FY 1998-1999, revenue in this category has increased due to increased commercial and industrial development and rate increases; however, due to the \$5,000 annual cap, revenues increases will mainly be related to new commercial construction. For FY 2006-07, the UUT revenue is estimated at \$4,133,000 which represents an increase of \$569,000, or 16%, from the current adjusted budget of \$3.6 million and an increase of \$284,000 or 7.4% over the FY 2005-06 year-end estimate of \$3.8 million. This increase is based on FY 2004-05 actual revenues and current fiscal year revenue estimates. UUT accounts for 3.1% of all General Fund

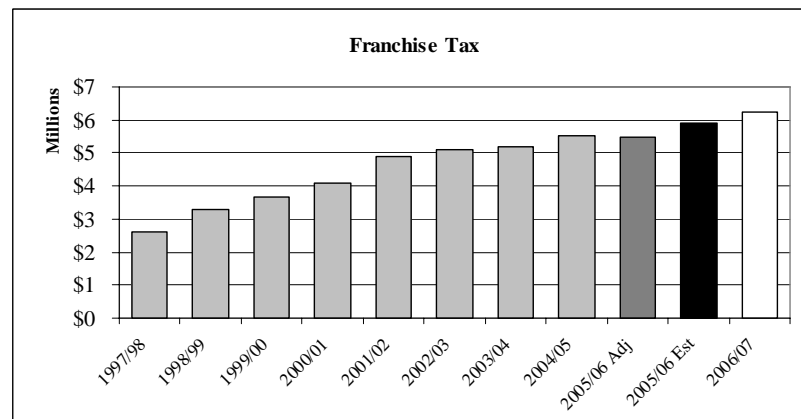


revenues. UUT on electricity users accounts for approximately 69% of UUT revenues, natural gas users account for 5%, and telephone users account for 22% of overall UUT revenues, with another 4% in alternative maximum payments.

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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 2006-07, the franchise tax revenue is estimated at \$6,236,000, which represents an increase of \$754,000 or 13.8% over the current year adjusted budget of \$5.5 million and \$331,000 or 5.6% over the current fiscal year-end estimate of \$5.9 million. Franchise Tax revenues account for approximately 4.7% of all General Fund revenues.



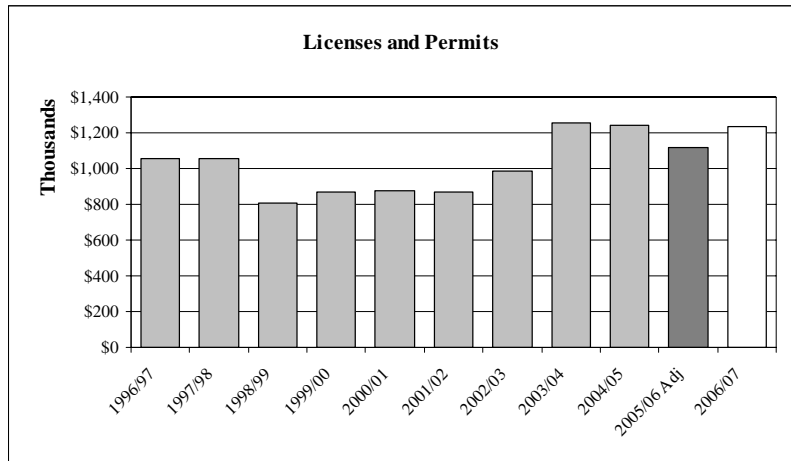
and \$331,000 or 5.6% over the current fiscal year-end estimate of \$5.9 million. Franchise Tax revenues account for approximately 4.7% of all General Fund revenues.

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Economic Analysis and Revenue Assumptions

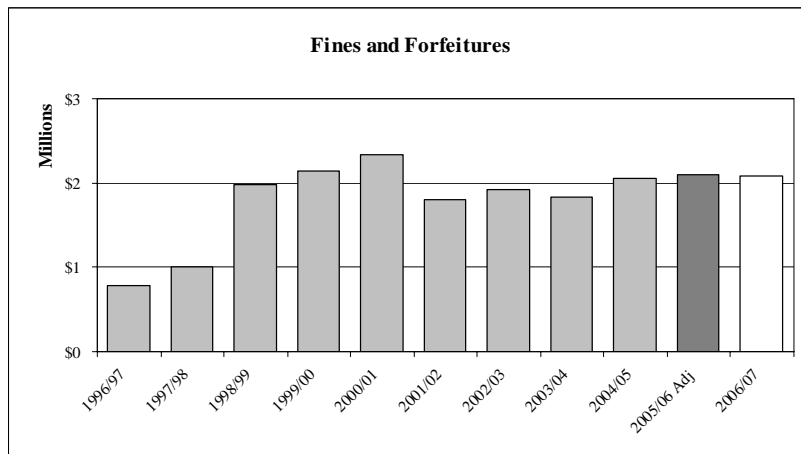
Licenses and Permits

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 68% of this revenue category. For FY 2006-07, revenues are estimated to be \$1,235,000, an increase of \$120,000 over the current fiscal year. The increase is due to an anticipated \$120,000 (16.7%) increase in Business Permits. Licenses and Permit revenues account for approximately 0.9% of all General Fund revenues.



Fines and Forfeitures

This revenue category is related to Public Safety Department activities and consists of various types of fines set by the City for traffic violations, false alarms, and hazardous material violations. Revenue from traffic fines accounts for about 82% of revenues in this category and

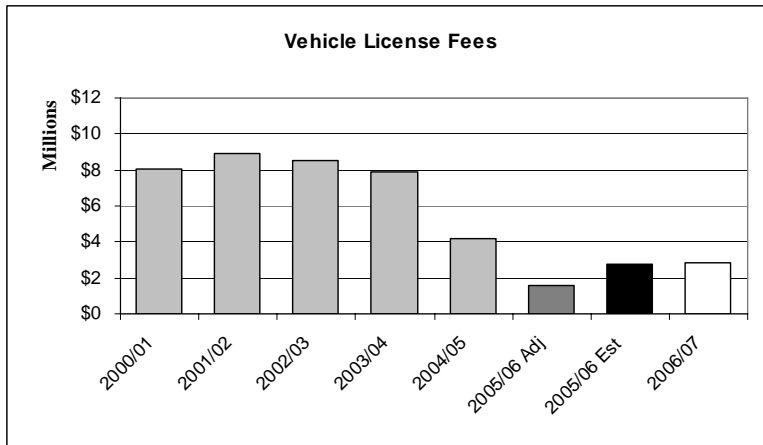


General City Fines account for about 10%. For FY 2006-07, the fines and forfeitures revenue category is estimated to be \$2,077,000, which represents an decrease of \$24,000, or - 1.1% from the current adjusted budget of \$2,101,000. This decrease is mainly due to an anticipated \$45,000 decrease in General City Fines. Fines and Forfeitures account for 1.6% of total General Fund revenues.

Economic Analysis and Revenue Assumptions

Vehicle License Fees

The Motor Vehicle License Fee (VLF) is an annual fee on vehicles registered in California and is paid to the State Department of Motor Vehicles at the time of annual registration. The fee

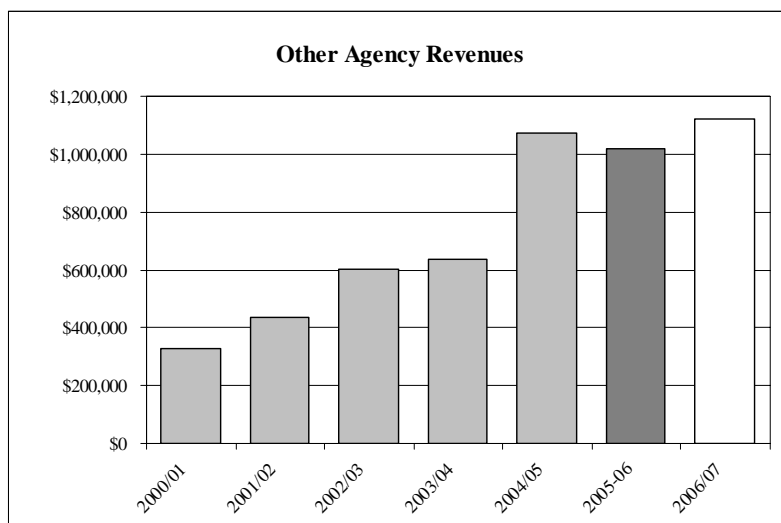


declines annually in accordance with a statutorily established depreciation schedule. All VLF revenues (less an administrative fee) are allocated to cities and counties on a per capita basis. Prior to 2004, the fee was 2% of the vehicle's current estimated value (based on purchase price). In 1994, Governor Schwarzenegger reduced the rate to 0.65%, and implemented legislation that increased city and county allocations of property tax

to make up for the revenue loss. The attached graph reflects the permanent shift of VLF revenues to property tax. FY 2006-07 revenue is estimated at \$2,872,000, an increase of \$1,322,000 or 85.3% from the current adjusted budget, and an increase of \$84,000 or 3% over the current year-end estimated revenue of \$2,788,202. VLF revenues are 2.2% of all General Fund revenues.

Revenue from Other Agencies

This revenue category consists of various types of revenues, including Community Development grant programs, Public Works maintenance agreements, Public Safety emergency management funding, general purpose revenues (off-highway carrier tax and landfill host fees). For FY 2006-07, revenue from other agencies is estimated to be \$1,119,730, an increase of

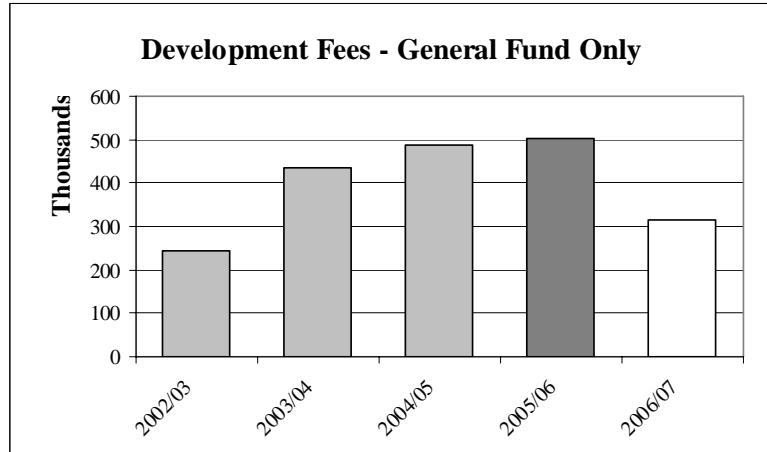


\$100,300 or 9.8% over the current adjusted budget of \$1,019,430. The increase is due to the transfer of Orange County Transportation Authority grant funds for the TRIPS program from a Special Fund to the General Fund (\$89,000) and the receipt of \$150,000 from Waste Management to provide a recycling education and community outreach program. Landfill Host Fee revenues (a per truck fee received from Orange County) continue to decline (-\$47,000) as the use of the local landfill decreases.

Economic Analysis and Revenue Assumptions

Development Fees

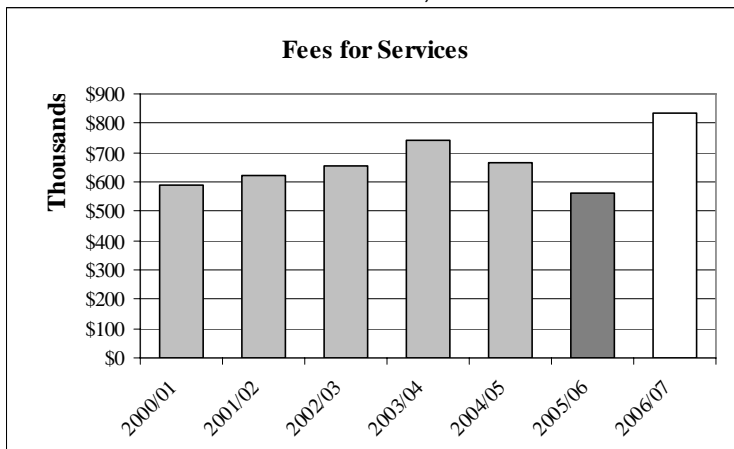
This revenue source is an estimate of anticipated development activity for the next fiscal year based on discussions with area developers, new construction projects already in the permit process, and staff's estimate regarding development. In FY 2004-05, the City completed a cost of services study and updated development fees charged to support the cost of services provided. In order to more accurately account for development related revenues, a new Building and Safety Fund was created in FY 2003-04 and associated revenues and expenditures are now accounted for within that fund. In FY 2004-05, development associated activities in the Public Works Department were also transferred to a new special fund. The remaining



General Fund revenues are related to current planning, traffic signal inspections, and USA Alert fees. The FY 2006-07 revenue estimate of \$314,500 is a decrease of \$188,100 or -0.3% from the current adjusted budget of \$502,600 due to decreased USA Alert Fee revenues (-\$4,000), miscellaneous inspections revenues (-\$9,100), and a change in accounting procedures that transferred attorney fee revenues from the General Fund to a Special Fund (-\$175,000).

Fees for Services

Revenues in this category include Community Services animal service impounds, Public Works bus stop shelter fees, Administrative Services recovered staff costs for providing financial services to assessment districts, miscellaneous reimbursement fees, and City Manager micro

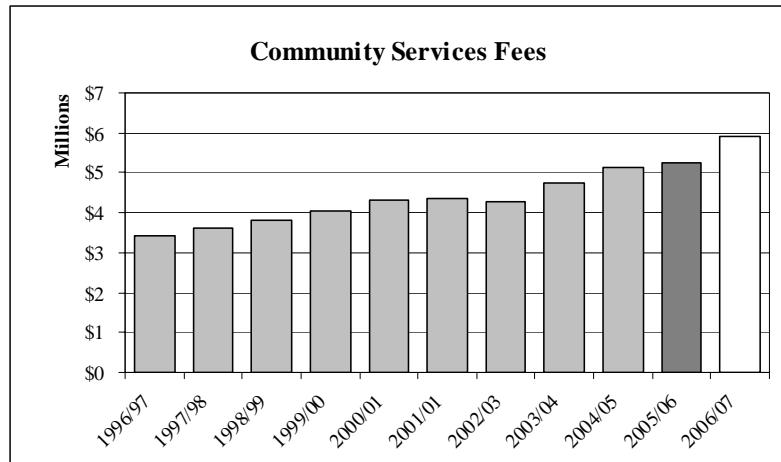


filming fees. The largest revenue generators in this category are bus stop shelter fees (33.6%), recovered staff costs (28.5%), and animal service adoptions (15%). FY 2006-07 revenue of \$832,395 is over the current year adjusted revenue budget of \$563,000 by \$269,395 or 47.8%, due to increased bus shelter fee revenues (\$12,000) and the new recovered staff costs revenues (\$237,000).

Economic Analysis and Revenue Assumptions

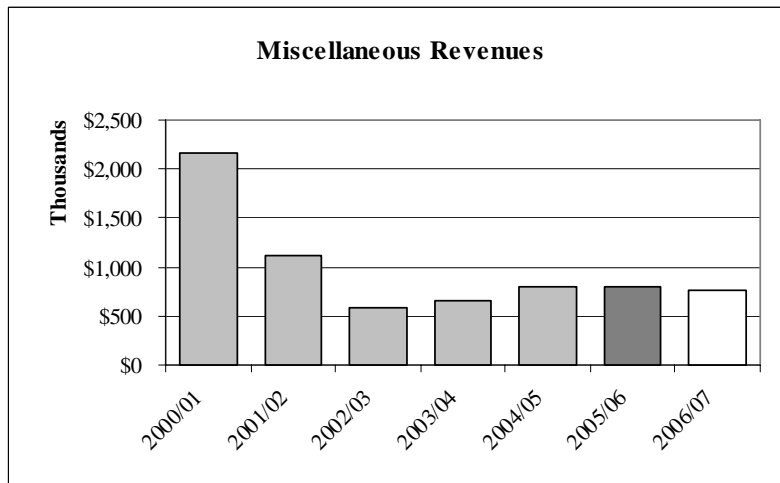
Community Service Fees

This revenue source is derived from 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 2006-07, Community Service Fee revenue is estimated at \$5,922,527, which is an increase of \$678,673 or 12.9% from the current fiscal year's adjusted budget of \$5,243,854. Major increases in this category include Soccer (increasing \$49,500), Tennis (+\$304,000), Contracted Classes & Workshops (+\$124,000), and Recreation Programs (+\$297,000). Major decreases are projected in Kids Klub (decreasing \$215,000) and Admissions/Memberships (\$-30,600).



Miscellaneous Revenues

This revenue source is made up of a variety of small revenue sources, including sale of printed materials, donations, and interest. For FY 2006-07, miscellaneous revenues are estimated at \$757,371, which is a decrease of \$31,921 or -4.0% from the current fiscal year's adjusted budget of \$789,292 (the FY 2005-06 Adjusted Budget has been revised to exclude the one-time reimbursement payment from the Orange County Great Park).



Economic Analysis and Revenue Assumptions

Overhead Reimbursement – Special Funds

The Cost of Services Study for Development Fees identified the amount of general City overhead costs attributable to development services. The fees charged for development related services include this overhead cost. With the establishment of the Building and Safety Fund for FY 2003-04 and the Development Services Fund in FY 2004-05, direct costs of services and all related revenue are budgeted in the fund and the portion of the fee revenues that are attributable to overhead support costs are shown as a transfer into the General Fund to reimburse for general City overhead support. In FY 2006-07, the amount of Overhead Reimbursement from the Special Funds is preliminarily estimated at \$3,508,941.

Conclusion

Financial forecasting is, at best, an inexact science. Many experts and studies offer varied opinions and forecasts, each completely logical and reasonable. Staff has developed revenue estimates based on trends and forecasts available as of March 2006. These estimates take into



account what has happened to our local economy, what our current revenue experiences are, and, as much as possible, what is likely to happen. The revenue estimates that staff have provided are both reality based and conservative.

Personnel and Staffing

Mission Statement:

Our values are:

Innovation

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

Integrity

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

Professionalism

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



Flexibility

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

Responsiveness

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

Our commitment

To provide quality services as municipal employees.

Our belief

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



Personnel and Staffing

Authorized Full-Time Personnel

FULL-TIME PERSONNEL

DEPARTMENT	ACTUAL 2004-05	ADJUSTED 2005-06	ADOPTED 2006-07	ADOPTED INC. (DEC.)
City Manager	29.00	35.00	37.00	2.00
Administrative Services	44.00	47.10	49.15	2.05
Community Development	84.00	84.90	90.00	5.10
Community Services	83.00	83.00	91.00	8.00
Public Safety	236.00	242.00	263.00	21.00
Public Works	129.00	135.00	144.00	9.00
Redevelopment	-	9.00	13.85	4.85
Great Park	10.00	15.00	15.00	-
TOTAL	615.00	651.00	703.00	52.00

POSITION INCREASES & DECREASES

Department	Position	Section	Increase	Decrease
<i>City Manager</i>	Information Specialist	City Clerk Records	2.00	
<i>Administrative Services</i>	Accountant	Accounting Services	1.00	
	Program Assistant	Human Resources	1.00	
<i>Community Development</i>	Senior Office Specialist	Department Administration	1.00	
	Assistant Planner	Planning Services	1.00	
	Principal Plan Check Engineer	Permits/Plan Check/Inspection	1.00	
	Building Inspection Suprvsr	Permits/Plan Check/Inspection	1.00	
	Senior Building Inspector	Code Enforcement/GIS Services	1.00	
<i>Community Services</i>	Program Specialist	Child, Youth & Family Services	1.00	
	Senior Accounting Technician	Senior Centers	1.00	
	Information Specialist	Transportation Services	1.00	
	Para-Transit Driver	Transportation Services	4.00	
	Senior Accounting Technician	Animal Care Center	1.00	
<i>Public Safety</i>	Police Officer	Area Commands	5.00	
	Public Safety Assistant	Area Commands	4.00	
	Sergeant	Administration	1.00	
	Public Safety Assistant	Criminal Investigations	1.00	
	Dispatcher	Dispatch	3.00	
	Computer Technician	Business Services	1.00	
	Applications Programmer	Business Services	1.00	
	Records Specialist	Business Services	2.00	
	Program Specialist	Professional Development	1.00	
	Public Safety Assistant	Professional Development	1.00	
	Senior Public Safety Assistant	Professional Development	1.00	
<i>Public Works</i>	Manager - Transportation	Traffic Engineering/Circulation	1.00	
	Senior Office Specialist	Traffic Engineering/Circulation	1.00	
	Traffic Systems Technician	Traffic Engineering/Circulation	1.00	
	Program Assistant	Project Development	1.00	
	Manager - Public Services	Landscape Services	1.00	
	Engineering Technician	Development Engineering	1.00	
	Senior Project Manager	Development Engineering	1.00	
	Supervising Transp. Analyst	Advanced Transportation	1.00	
	Associate Transp. Analyst	Transportation Development	1.00	
<i>Redevelopment</i>	Senior Management Analyst	Redevelopment Administration	1.00	
	Principal Planner	Redevelopment Planning	1.00	
	Associate Planner	Housing & Redvlpmnt Plng	2.00	
	Energy Administrator	Energy Program	1.00	
TOTAL			52.00	0.00

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
<u>Management</u>			
Assistant City Manager	2	1	1
CEO, Great Park Corporation	1	1	1
City Clerk	1	1	1
City Manager	1	1	1
Council Services Manager	1	1	1
Deputy CEO - Great Park Corporation	1	1	1
Deputy Director/Chief Building Official	1	1	1
Deputy Director, Community Services	1	0	0
Deputy Director, Public Works	1	1	1
Deputy Police Chief	1	1	1
Director, Administrative Services	1	1	1
Director, Community Development	1	1	1
Director, Community Services	1	1	1
Director, Public Safety	1	1	1
Director, Public Works	1	1	1
Director, Redevelopment	0	1	1
Executive Assistant to the City Manager	1	1	1
Manager, Budget & Business Planning	0	1	1
Manager, Business Services	1	1	1
Manager, Community Services	0	2	2
Manager, Development Services	1	1	1
Manager, Fiscal Services	1	1	1
Manager, Great Park Communications	1	1	1
Manager, Great Park Engineering	1	1	1
Manager, Great Park Finance	0	1	1
Manager, Great Park Operations	1	1	1
Manager, Great Park Planning	1	1	1
Manager, Housing	0	1	1
Manager, Human Resources	1	1	1
Manager, Planning Services	1	1	1
Manager, Public Communications	0	1	1
(N) Manager, Public Services	0	0	1
(N) Manager, Transportation	0	0	1
Police Commander	4	4	4
Police Lieutenant	5	5	5
TOTAL MANAGEMENT:	35	40	42

Note: (N) Denotes New Position

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
<u>Exempt/Administrative</u>			
(N) Accountant	0	0	1
Accountant	1	1	1
Administrative Coordinator	5	6	6
Animal Care Center Supervisor	1	1	1
Animal Services Supervisor	1	1	1
Aquatics Supervisor	1	1	1
Assistant to the City Manager	1	0	0
Associate Engineer	10	10	10
Budget Officer	2	1	1
(N) Building Inspection Supervisor	0	0	1
Building Inspection Supervisor	3	4	4
Business Services Administrator	1	1	1
City Engineer	1	1	1
City Traffic Engineer	1	1	1
Code Enforcement Supervisor	1	1	1
Communications Bureau Supervisor	1	1	1
Community Partnerships Administrator	1	1	1
Community Services Superintendent	5	5	5
Community Services Supervisor	16	15	15
Construction Inspection Supervisor	1	1	1
Crime Analyst	1	1	1
Deputy Building Official	1	1	1
Deputy City Clerk	3	3	3
Emergency Management Coordinator	1	1	1
(N) Energy Administrator	0	0	1
Engineering Geologist	1	1	1
Executive Coordinator	1	2	2
Executive Secretary	3	2	2
Facility Construction & Rehab Admin	1	0	0
Facility Maintenance Superintendent	1	1	1
Facility Maintenance Supervisor	2	2	2
Finance Administrator	2	2	2
Fiscal & Environmental Administrator	0	1	1
Fleet Services Superintendent	1	1	1

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FOR Families Specialist	1	1	1
Forensic Supervisor	0	1	1
GIS Supervisor	1	1	1
Information Technology Administrator	1	1	1
Landscape Maintenance Superintendent	1	1	1
Landscape Maintenance Supervisor	5	4	4
Mail & Duplicating Supervisor	1	0	0
Management Analyst I	2	2	2
Management Analyst II	6	6	6
Media Services Coordinator	2	3	3
Municipal Records Administrator	1	1	1
Open Space Administrator	1	1	1
Personnel Administrator	1	1	1
(N) Police Sergeant	0	0	1
Police Sergeant	25	25	25
(N) Principal Plan Check Engineer	0	0	1
Principal Plan Check Engineer	1	1	1
(N) Principal Planner	0	0	1
Principal Planner	6	6	6
Project Development Administrator	3	3	3
Public Safety Records Supervisor	1	1	1
Public Information Officer	1	0	0
Purchasing Agent	1	1	1
Regulatory Affairs Supervisor	1	1	1
Right-of-Way Administrator	1	1	1
Risk Management Administrator	1	1	1
Senior Accountant	4	4	4
Senior Buyer	2	2	2
Senior Civil Engineer	7	6	6
Senior GIS Analyst	1	1	1
(N) Senior Management Analyst	0	0	1
Senior Management Analyst	9	12	12
Senior Plan Check Engineer	5	6	6
Senior Planner	8	10	10
(N) Senior Project Manager	0	0	1
Senior Project Manager	2	6	6

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
Social Services Supervisor/Counselor	1	1	1
Senior Transportation Analyst	7	7	7
Senior Transportation Engineer	2	3	3
Strategic Programs Administrator	1	0	0
Street Maintenance Superintendent	1	1	1
Street Maintenance Supervisor	4	4	4
Supervising Traffic Systems Specialist	1	1	1
(N) Supervising Transportation Analyst	0	0	1
Supervising Transportation Analyst	3	2	2
Treasury Specialist	1	1	1
Water Quality Administrator	1	1	1
TOTAL EXEMPT/ADMINISTRATIVE:	195	201	210

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
<u>Hourly</u>			
Accounting Technician	2	3	3
Administrative Aide	3	3	3
Administrative Secretary	27	27	27
Animal Care Center Coordinator	1	0	0
Animal Services Officer	1	1	1
(N) Applications Programmer	0	0	1
Aquatics Specialist	1	1	1
(N) Assistant Planner	0	0	1
Assistant Planner	0	2	2
Assistant Transportation Analyst	2	0	0
(N) Associate Transportation Analyst	0	0	1
Associate Transportation Analyst	1	3	3
(N) Associate Planner	0	0	2
Associate Planner	9	9	9
Building Inspector	1	1	1
City Clerk Specialist	2	2	2
Civilian Investigator I	3	3	3
Civilian Investigator II	4	4	4
Community Services Program Coordinator	13	15	15
(N) Computer Technician	0	0	1
Computer Technician	1	1	1
Construction Inspector	0	2	2
Duplicating Technician	1	1	1
(N) Engineering Technician	0	0	1
Engineering Technician	3	3	3
Equipment Mechanic	0	1	1
Equipment Operator I	6	6	6
Equipment Operator II	3	3	3
Facility Maintenance Specialist	2	2	2
Facility Maintenance Technician	10	10	10
Facility Reservations Coordinator	1	1	1
Forensic Specialist I	1	1	1
Forensic Specialist II	2	2	2
GIS Analyst	0	1	1
GIS Application Specialist	1	1	1

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
Grants Coordinator	1	0	0
Human Resources Systems Specialist	2	2	2
(N) Information Specialist	0	0	3
Information Specialist	1	5	5
Landscape Maintenance Specialist	2	2	2
Landscape Maintenance Technician	6	7	7
Lead Accounting Technician	1	1	1
Lead Equipment Mechanic	1	1	1
Lead Facility Maintenance Technician	3	3	3
Lead Landscape Maintenance Technician	8	7	7
Lead Mail & Duplicating Specialist	1	1	1
Lead Payroll Systems Specialist	1	0	0
Lead Permit Specialist	0	1	1
Lead Street Maintenance Technician	8	8	8
License Specialist	3	3	3
Master Facilities Maintenance Specialist	1	2	2
Media Services Specialist	0	1	1
Office Specialist	0	1	1
(N) Para-Transit Driver	0	0	4
Payroll Systems Specialist	2	2	2
Permit Specialist I	1	1	1
Permit Specialist II	4	3	3
Plans Examiner	2	2	2
(N) Police Officer	0	0	5
Police Officer	124	130	131
(N) Program Assistant	0	0	2
Program Assistant	7	9	9
(N) Program Specialist	0	0	2
Program Specialist	9	10	10
(N) Public Safety Assistant	0	0	6
(N) Public Safety Dispatcher I	0	0	1
Public Safety Dispatcher I	7	8	8
(N) Public Safety Dispatcher II	0	0	2
Public Safety Dispatcher II	5	4	4
Public Safety Lead Records Specialist	2	2	2
(N) Public Safety Records Specialist	0	0	2

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
Public Safety Records Specialist	6	6	6
Public Safety Supervising Dispatcher	4	4	4
Registered Veterinarian Technician	1	1	1
(N) Senior Accounting Technician	0	0	2
Senior Accounting Technician	4	5	5
Senior Animal Services Officer	3	3	3
(N) Senior Building Inspector	0	0	1
Senior Building Inspector	14	15	15
Senior Construction Inspector	7	7	7
Senior Equipment Mechanic	3	3	3
(N) Senior Office Specialist	0	0	2
Senior Office Specialist	5	6	6
Senior Permit Specialist	4	4	4
Senior Police Officer	5	5	4
(N) Senior Public Safety Assist	0	0	1
Senior Public Safety Assistant	4	4	4
Senior Vehicle Installation Technician	1	1	1
Street Maintenance Specialist	1	1	1
Street Maintenance Technician	9	9	9
Supervising Information Specialist	1	1	1
Traffic Systems Analyst	1	1	1
Traffic Systems Specialist	2	2	2
(N) Traffic Systems Technician	0	0	1
Traffic Systems Technician	1	1	1
Transit Program Dispatcher	1	1	1
Tree Trimmer	4	4	4
Vehicle Installation Technician	1	1	1
TOTAL HOURLY:	385	410	451
GRAND TOTAL:	615	651	703

Personnel and Staffing

Authorized Part-Time Personnel

PART-TIME PERSONNEL

DEPARTMENT	ACTUAL 2004-05	ADJUSTED 2005-06	ADOPTED 2006-07	ADOPTED INC. (DEC.)
City Manager	32.17	23.37	13.69	(9.68)
Administrative Services	8.05	11.97	9.10	(2.87)
Community Development	15.15	17.45	12.44	(5.01)
Community Services	208.96	209.79	217.46	7.67
Public Safety	49.07	54.43	43.11	(11.32)
Public Works	11.99	11.68	7.04	(4.64)
Redevelopment	0.00	5.00	5.75	0.75
Great Park	0.00	9.00	8.00	(1.00)
TOTAL	325.39	342.69	316.59	(26.10)

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 2006-07 General Fund operating budget is based on conservatively realistic revenue projections (including operating transfers and Great Park Development Agreement revenues) of \$199,982,826. This revenue forecast is based on current revenue estimates and anticipated continued economic growth. The third payment related to the Great Park Development Agreement (\$66,666,666) is included as General Fund revenue, but will be subsequently transferred out of the General Fund to the Orange County Great Park Corporation Fund to pay for the development of public amenities at the Park. Departmental operating expenditures and transfers-out (including the Orange County Great Park transfer) are budgeted at \$196,234,302. As a result, the budgeted Strategic Surplus for FY 2006-07 (the difference between revenues and expenditures) is \$3,748,524.



The Capital Improvement Program (CIP) Budget details the acquisition or construction of major capital facilities, infrastructure or equipment. The CIP budget is used to account for the receipt and disbursement of funds for specific project related purposes and may span more than one year. Special Funds Budgets are used to account for the receipt and disbursement of funds restricted by law or administered for specific purposes. The CIP and Special Funds budgets are detailed in later sections of this document.

A financial summary of each of the General and Special Funds is provided in the following pages. A summary of each of the City's General Fund operating departments is provided below.

Departmental Summaries:

City Manager's Office

The City Manager's Office provides legislative support, policy implementation, City Clerk, budget and strategic planning, elections, communication services, and legal services. In addition, the City Manager's Office provides leadership for the City's operational departments, Sister Cities program, and management of the Great Park implementation effort. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$8,349,105 and revenues of \$40,000. The budget provides for a total of 37 full-time employees.

Budget Summary

General Fund Summary

Administrative Services

The Administrative Services department includes human resources, risk management, payroll, fiscal services, purchasing, and information technology services. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$5,591,448 and revenues of \$263,395. The budget provides for a total of 49.15 full-time employees.

Community Development

The Community Development department provides services that ensure community values and standards are reflected in the physical environment. The Planning and Development Services Divisions provide a full range of planning services including land use planning, general plan amendments, development case processing, and tentative map review. The Building and Safety Division provides permit issuance, plan review, and building inspection services. Code enforcement and GIS mapping services ensure that the built environment complies with adopted codes and meets the needs of Irvine citizens. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes expenditures of \$6,430,525 and revenues of \$207,000. The budget provides for a total of 90 full-time employees.

Community Services

The Community Services department is responsible for the design, development, maintenance, rehabilitation, and operation of a variety of public facilities, including parks and trails. Recreation and other programs are conducted at two senior citizen centers, fine arts center, six multi-field athletic parks, a nature center, two aquatics facilities, and an animal care center. The department is also responsible for maintenance and rehabilitation at the Civic Center and Operations Support Facility, Irvine Transportation Center, two childcare centers, an adventure playground facility, protected open space habitats, and a rustic campground at Bommer Canyon. In addition, the department is responsible for reviewing developer plans for private neighborhood parks and recreation facilities. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$25,693,224 and revenues of \$6,411,872. The budget provides for a total of 91 full-time employees.

Public Safety

The Public Safety department is entrusted with providing for the public's safety within the City's residential communities, commercial and industrial centers. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$46,366,662 and revenues of \$4,020,556. The budget provides for a total of 263 full-time employees.

Public Works

The Public Works department is responsible for developing, building and maintaining the City's public infrastructure. The department consists of nine divisions: Department Administration, Development Engineering, Fiscal and Environmental Programs, Landscape Maintenance, Transportation Development, Project Management, Streets and Right-of-Way Maintenance, Traffic Engineering & Circulation, and Advanced Transportation. The department's budget is

Budget Summary

General Fund Summary

based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of \$26,264,233 and revenues of \$1,227,300. The budget provides for a total of 144 full-time positions.

Redevelopment Department

The Redevelopment Department has been newly created in FY 2006-07 to provide all planning services and to manage the activities of the newly created Redevelopment Project Area at the Great Park, with the majority of funding received from the Redevelopment Agency. The Department's General Fund expenditure budget is \$690,932. There are 13.85 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. Fifteen full-time positions are budgeted in the Orange County Great Park Fund (180) to work toward achieving the goals of developing, building and maintaining the Orange County Great Park.

Non-Departmental

The Non-Departmental operating budget focuses on facility rents, financial support for other organizations and other special situations. In particular, expenditures include debt service funding for the Civic Center facility and community support. The department's General Fund expenditures are \$6,931,507.

Budget Summary

General Fund Summary

General Fund revenues total \$199,982,826, which includes \$66,666,666 in revenues from the Great Park Development Agreement. In addition, General Fund revenues include transfers-in of \$3,559,998 to offset City overhead support of development related activities in Special Funds. Please note that to provide more accurate comparisons the one-time repayment for City incurred Great Park expenses is not shown in the FY 2005-06 adjusted revenue budget.

RESOURCES	<i>FY 04-05</i>	<i>FY 05-06</i>	<i>FY 06-07</i>
<u>Revenues</u>	<u>Actual</u>	<u>Adjusted</u>	<u>Adopted</u>
Sales Tax	\$49,670,970	\$54,388,000	\$57,820,600
Property Tax	25,735,922	26,245,000	34,936,039
Vehicle License Fees	4,219,746	1,550,000	2,872,000
Hotel Tax	7,295,074	7,085,000	8,010,000
Franchise Tax	5,506,756	5,482,000	6,236,000
Community Services Fees	5,143,836	5,243,854	5,922,527
Utility Users Tax	3,508,122	3,564,000	4,133,000
Fines & Forfeitures	2,058,899	2,101,000	2,077,000
Development Fees	485,698	502,600	314,500
Documentary Transfer Tax	3,622,051	2,600,000	3,490,000
Licenses & Permits	1,240,349	1,115,000	1,235,000
Miscellaneous	790,680	789,292	757,371
Fees for Services	663,421	563,000	832,395
Revenue From Other Agencies	1,072,255	1,019,430	1,119,730
OC Great Park Development Agreement	0	66,666,666	66,666,666
<i>Sub-Total General Fund Revenue</i>	<u>\$111,013,778</u>	<u>\$178,914,842</u>	<u>\$196,422,828</u>
<u>General Fund Transfers-In</u>			
GF Overhead Reimbursements	\$2,821,183	\$3,508,941	\$3,559,998
Contingency Reserve	2,409,000	2,409,000	\$0
Other Transfers-In	46,481	0	\$0
<i>Sub-Total GF Transfers-In</i>	<u>\$5,276,664</u>	<u>\$5,917,941</u>	<u>\$3,559,998</u>
TOTAL GENERAL FUND RESOURCES	<u>\$116,290,442</u>	<u>\$184,832,783</u>	<u>\$199,982,826</u>

Budget Summary

General Fund Summary

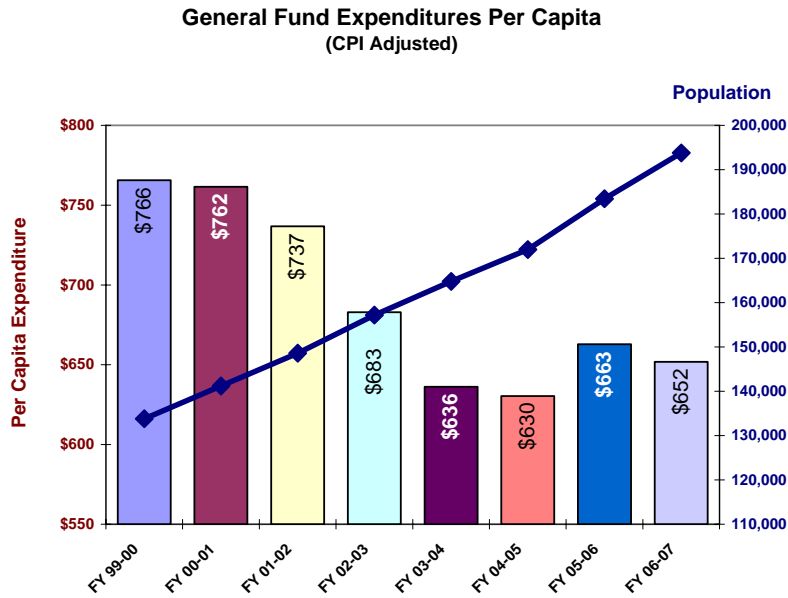
General Fund operating expenditures are \$126,317,636. In addition, funds will be transferred out to the Rehabilitation Reserve Fund (\$1,250,000) to assist with on-going rehabilitation needs, to the Contingency Reserve Fund (\$2,000,000) to increase the reserve amount toward the goal of 15% of operating expenses, and to the Orange County Great Park Fund (\$66,666,666) for developing and building the Orange County Great Park.

<u>APPROPRIATIONS</u>	<i>FY 04-05</i>	<i>FY 05-06</i>	<i>FY 06-07</i>
<u>Operating Appropriations</u>	<i>Actual</i>	<i>Adjusted</i>	<i>Adopted</i>
City Manager's Office	\$5,945,513	\$8,200,090	\$8,349,105
Administrative Services	6,096,310	4,865,683	5,591,448
Community Development	5,287,394	7,337,113	6,430,525
Community Services	20,327,671	23,941,197	25,693,224
Public Safety	37,416,734	42,564,373	46,366,662
Public Works	18,977,957	24,198,126	26,264,233
Redevelopment Department	0	0	690,932
Non-Departmental	6,171,792	6,341,427	6,931,507
<i>Total Operating Appropriations</i>	<u>\$100,223,371</u>	<u>\$117,448,009</u>	<u>\$126,317,636</u>
<u>Operating Transfers-Out (To)</u>			
Infrastructure & Rehabilitation Fund	\$1,000,000	\$1,000,000	\$1,250,000
Contingency Reserve	0	1,698,229	2,000,000
ETRPA	0	645,091	0
OC Great Park Fund	0	60,126,387	66,666,666
<i>Total Operating Transfers-Out</i>	<u>\$1,000,000</u>	<u>\$63,469,707</u>	<u>\$69,916,666</u>
<u>Other Transfers-Out (To)</u>			
Infrastructure & Rehabilitation Fund	\$6,150,000	\$3,000,000	\$0
Contingency Reserve	0	4,500,000	0
OCGP Planning & Development	2,934,134	2,994,394	0
Strategic Technology	350,000	450,000	0
Insurance Fund	0	2,900,794	0
Miscellaneous	257,636	30,112	0
<i>Total Other Transfers-Out</i>	<u>\$9,691,770</u>	<u>\$13,875,300</u>	<u>\$0</u>
TOTAL APPROPRIATIONS	<u>\$110,915,141</u>	<u>\$194,793,016</u>	<u>\$196,234,302</u>
STRATEGIC SURPLUS			<u>\$3,748,524</u>
CONTINGENCY RESERVE			<u>\$14,197,772</u>

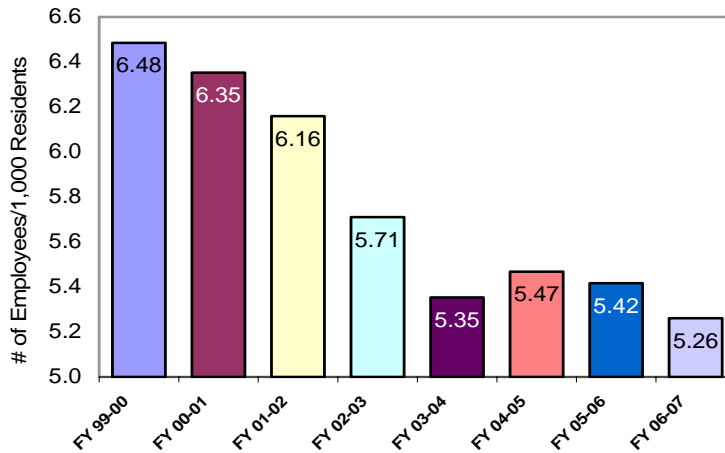
Budget Summary

General Fund Summary

PER CAPITA EXPENDITURES:



TOTAL STAFFING (In Full-Time Equivalencies¹):



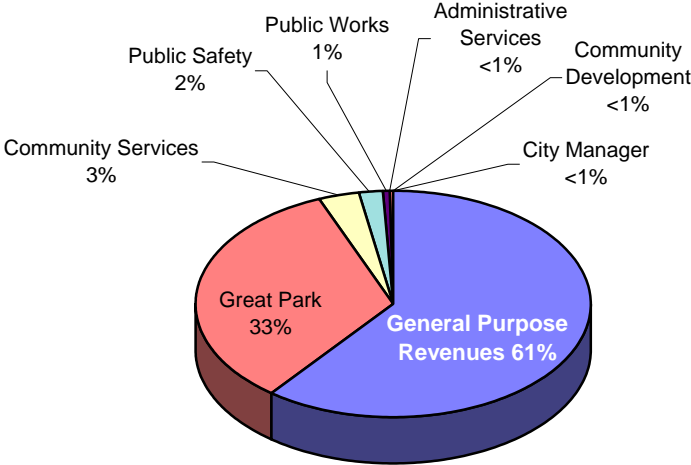
¹ Part-Time staff hours converted to Full-Time Equivalencies (FTE's) - one FTE equals 40/hours per week, 52 weeks per year.

Budget Summary

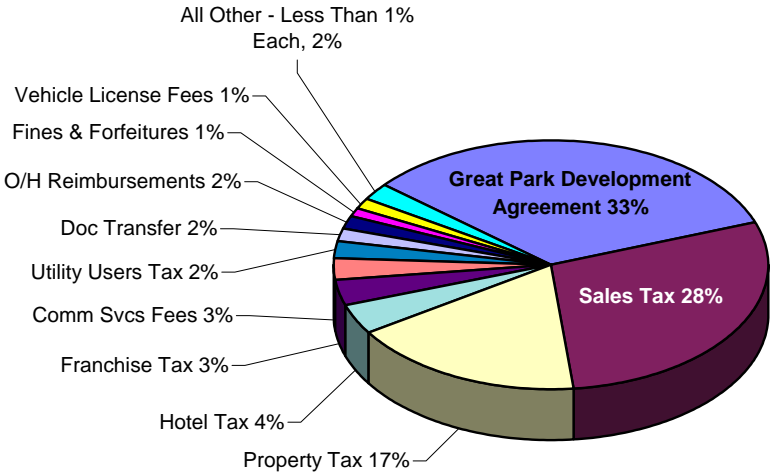
General Fund Summary

Operating Revenues & Transfers: \$199,982,826

By Department:



By Budget Category:

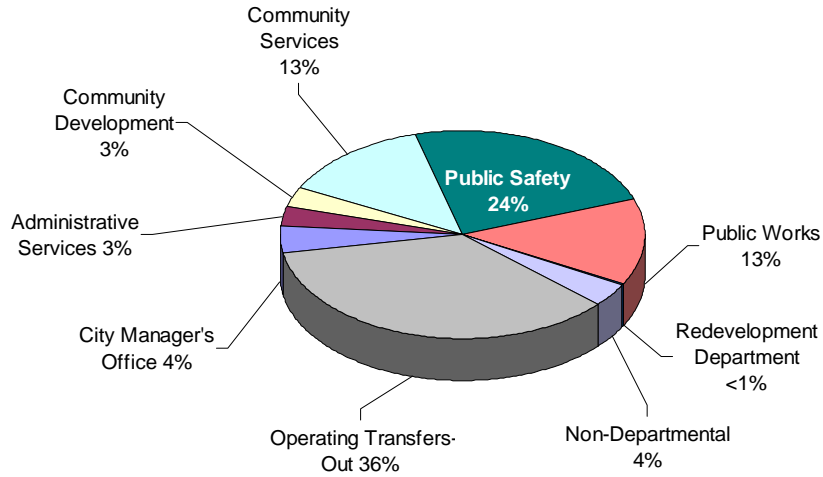


Budget Summary

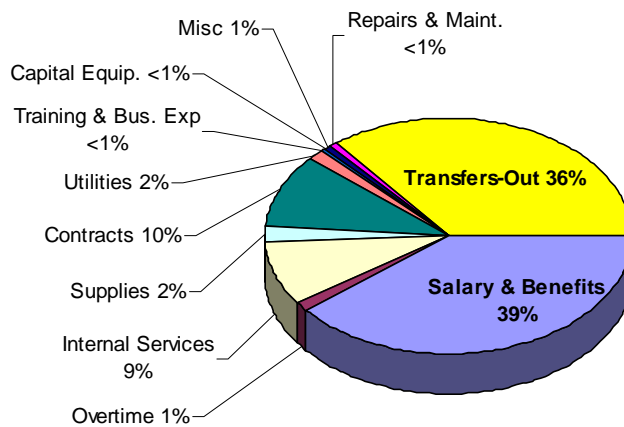
General Fund Summary

Operating Expenditures & Transfers: \$196,234,302

By Department:



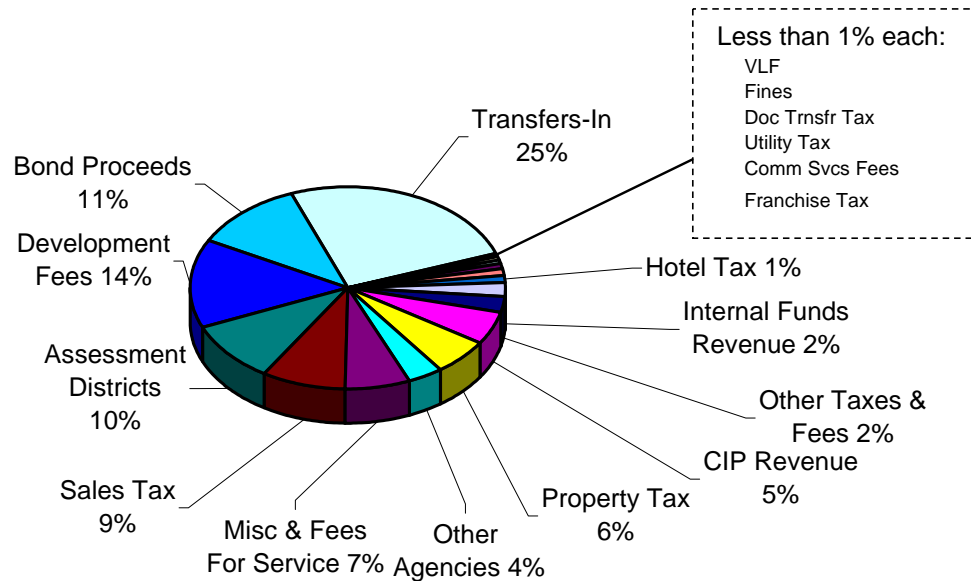
By Budget Category:



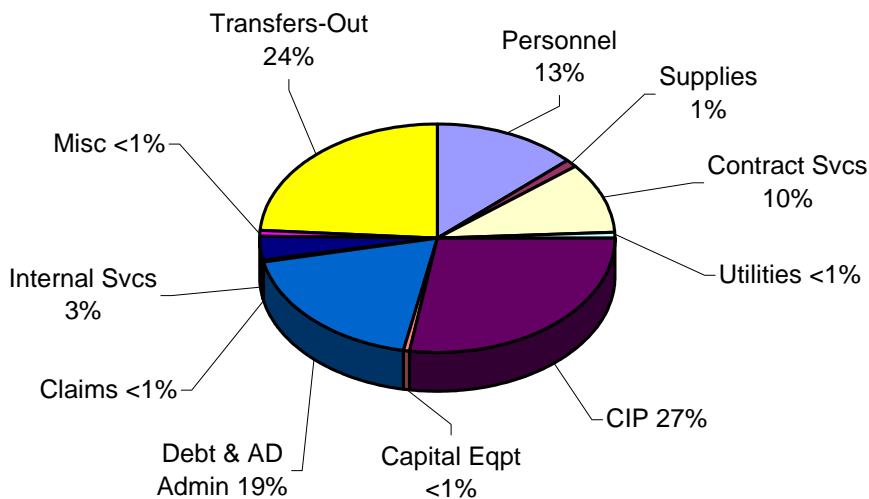
Budget Summary

All Funds – Summary

Total Resources (Including Transfers-In): \$714,674,271



Total Appropriations (Including Transfers-Out): \$756,044,950



Budget Summary

All Funds – Summary Table

Total Resources (Including Transfers-In): \$714,674,271

Vehicle License Fees	2,872,000
Fines	2,077,000
Doc Transf Tax	3,490,000
Utility Users Tax	4,133,000
Franchise Tax	6,236,000
Community Svcs Fees	6,022,527
Hotel Tax	8,010,000
Internal Funds Revenue	16,500,447
Other Taxes/Fees	17,296,373
CIP Revenue	38,910,147
Property Tax	41,708,464
Other Agencies	24,875,206
Misc & Fees/Service	48,835,688
Sales Tax	60,619,646
Assessment Districts	70,390,710
Development Fees	101,578,742
Bond Proceeds	80,000,000
Transfers-In	181,118,321
	<u>\$714,674,271</u>

Total Appropriations (Including Transfers-Out): \$756,044,950

Personnel	97,992,146
Supplies	8,450,146
Contract Svcs	76,378,404
Utilities	6,419,275
CIP	207,122,814
Capital Eqpt	5,223,006
Debt & AD Admin	139,942,168
Claims	3,443,144
Internal Svcs	23,974,446
Misc	5,981,080
Transfers-Out	181,118,321
	<u>\$756,044,950</u>

Budget Summary

All Funds – Summary

FUND	FY 2006-07 GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
001	GENERAL FUND	6,117,575	196,422,828	3,559,998	76,754,571	49,563,065	69,916,666	0
002	ASSET MANAGEMENT PLAN FUND	65,315,893	2,244,956	4,443,709	0	5,830,000	1,500,000	64,674,558
003	COMPENSATED ABSENCES FUND	1,932,958	955,667	0	0	756,525	0	2,132,100
005	DEVELOPMENT SERVICES FUND	1,605,221	4,378,870	0	1,758,920	2,248,828	741,600	1,234,743
006	CONTINGENCY RESERVE	11,897,772	300,000	2,000,000	0	0	0	14,197,772
008	GREAT PARK PLANNING	4,513,656	0	0	0	0	2,781,640	1,732,016
009	REVENUE CLEARING FUND	0	575,512	0	347,943	227,569	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	18,464,245	407,138	3,185,824	294,393	2,553,675	16,345,822	2,863,317
024	BUILDING AND SAFETY FUND	1,621,395	12,953,638	0	6,076,476	4,347,914	2,361,735	1,788,908
027	DEVELOPMENT ENGINEERING	0	2,130,125	0	451,123	1,215,000	456,663	7,339
030	COMMUNITY SERVICES FUND	733,508	2,131,840	0	63,310	2,758,888	0	43,150
051	ASSET FORFEITURE JUSTICE DEPT	77,671	1,458	0	0	78,000	0	1,129
052	ASSET FORFEITURE TREASURY DEPT	22,949	943	0	0	0	0	23,892
053	ASSET FORFEITURE OC AND STATE	164,699	1,449	0	0	164,191	0	1,957
	Subtotal	112,467,542	222,504,424	13,189,531	85,746,736	69,743,655	94,104,126	88,700,881

FUND	FY 2006-07 SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
108	IRVINE REDEVELOPMENT FUND	-5,376,399	3,411,512	0	774,317	1,960,369	2,300,000	-6,999,573
109	RDA HOUSING	0	1,306,536	0	373,381	432,000	0	501,155
110	MEASURE M LOCAL TURNBACK FUND	5,659,418	2,924,782	0	12,212	0	7,431,804	1,140,184
111	GAS TAX FUND	6,307,956	3,883,062	0	14,104	530,000	9,252,888	394,026
112	LOCAL PARK FEES FUND	6,084,955	5,969,771	0	0	0	0	12,054,726
113	FEES & EXACTIONS FUND	25,933	5,694,261	0	0	4,523,224	0	1,196,970
114	HOME GRANT FUND	0	1,662,974	0	38,238	1,624,736	0	0
118	SYSTEMS DEVELOPMENT FUND	14,679,399	6,866,793	0	0	0	3,867,846	17,678,346
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	2,304,746	6,224,525	0	262,636	5,858,442	0	2,408,193
120	PROPOSITION 116 STATE/OCTA FUN	1,989,735	144,292	3,300,000	0	760,000	0	4,674,027
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	15,033,866	10,715,977	550,000	303,052	6,631,363	0	19,365,428
123	IRVINE BUSINESS CENTER	63,814,084	17,654,099	34,727	168,437	28,552,917	0	52,781,556
125	COMM DEVELOP BLOCK GRANT FUND	0	2,738,393	0	129,780	2,608,613	0	0
126	SENIOR SERVICE FOUNDATION	523,341	45,323	0	0	38,750	0	529,914
128	NUTRITION PROGRAM FUND	83,756	258,259	0	109,841	150,236	0	81,938
130	AB2766 - AIR QUALITY IMPROVMNT	717,051	207,000	0	56,577	241,500	129,700	496,274
132	SLURRY SEAL SUR CHG FUND	1,966,951	421,022	2,117,000	78,623	3,113,793	0	1,312,557
136	MAJOR SPECIAL EVENTS FUND	1,275	254,200	0	0	254,174	0	1,301
138	IBC TRANSPORTATION MGMT PROGRA	4,344,093	613,010	0	86,473	846,886	0	4,023,744
139	SUPPL.LAW ENFORCEMENT SERV.FD	5,593	269	0	0	0	0	5,862
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	6,620	270	0	0	0	0	6,890
143	COPS GRANTS FUND	-6,002	511,721	0	41,666	470,055	0	-6,002
144	PUBLIC SAFETY - STATE GRANTS	16,844	250	0	0	13,646	0	3,448
145	STRUCTURAL FIRE FUND	0	1,764,000	0	0	1,764,000	0	0
180	ORANGE COUNTY GREAT PARK	53,164,977	6,390,690	66,666,666	1,993,522	23,392,114	2,045,576	98,791,121
	Subtotal	171,348,192	79,662,991	72,668,393	4,442,859	83,766,818	25,027,814	210,442,085

Budget Summary

All Funds – Summary

FUND	FY 2006-07 CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
203	CFD 05-2 IMPROVEMENTS	21,341,565	346,976	0	0	20,000,000	0	1,688,541
205	CFD 04-1 IMPROVEMENTS	-5,507	23,228,356	0	0	10,000,000	0	13,222,849
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	4,927,003	162,034	0	0	2,600,000	0	2,489,037
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	3,702,846	107,412	0	1,888	2,000,283	0	1,808,087
208	AD87-8 SPECTRUM 5 NORTH	23,278,838	862,029	0	29,283	4,970,717	0	19,140,867
209	AD89-9 & 94-15 WESTPARK NORTH	15,236,555	550,000	0	1,888	3,300,283	0	12,484,384
213	AD 94-13 OAKCREEK	14,427,815	600,758	0	45,049	206,757	0	14,776,767
214	AD 93-14 IRVINE SPECTRUM 6	25,228,771	1,048,218	0	22,791	3,418	0	26,250,780
215	AD 97-16 NORTHWEST IRVINE	17,518,992	710,492	0	7,470	1,092,530	0	17,129,484
216	AD 97-17 LOWER PETERS CANYON EAST	29,280,593	1,190,804	0	7,470	1,392,530	0	29,071,397
217	AD 00-18 SHADY CYN - TURTLE RIDGE	12,151,132	431,202	0	86,626	3,713,374	0	8,782,334
218	AD 03-19 NORTHERN SPHERE	31,440,606	998,570	0	178,208	20,721,792	0	11,539,176
219	AD04-20 PORTOLA SPRINGS	16,440,411	1,366,082	0	179,061	14,820,939	0	2,806,493
220	AD 05-21 ORCHARD HILLS	45,271,816	943,125	0	176,910	40,823,090	0	5,214,941
250	CAPITAL IMPROV PROJ FUND - CIR	-372,489	20,399,489	28,153,586	1,019,389	19,893,102	0	27,268,095
252	TRAILS DEVELOPMENT FUND B	7,493	0	0	0	0	7,493	0
254	RAILROAD GRADE SEPARATION	5,343,445	17,161,906	1,865,642	47,829	7,952,098	0	16,371,066
260	CAPITAL IMPROV PROJ FUND-NON C	4,350,988	3,892,058	5,944,898	317,179	8,831,918	0	5,038,847
262	COL. BILL BARBER MC MEMORIAL P	1,985,521	655,773	0	0	2,139,999	0	501,295
263	HERITAGE PARK AQUATICS COMPLEX	681,162	4,662	0	0	0	685,824	0
280	OCGP IMPROVEMENTS CFD	0	91,310	3,827,216	77,216	3,750,000	0	91,310
281	FEE DISTRICT 89-1 (BAKE/15 INT	6,569,596	188,319	0	0	0	2,000,000	4,757,915
282	FEE DISTRICT NO. 92-1	123,631	5,079	0	0	0	0	128,710
	Subtotal	278,930,783	74,944,654	39,791,342	2,198,257	168,212,830	2,693,317	220,562,375

FUND	FY 2006-07 DEBT SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
349	INFRASTRUCTURE AUTHORITY FUND	9,199,823	11,577,442	0	2,111	7,019,895	4,443,709	9,311,550
350	CULVER GRADE SEPARATION	591,137	40,991	550,000	2,111	522,831	0	657,186
	Subtotal	9,790,960	11,618,433	550,000	4,222	7,542,726	4,443,709	9,968,736

FUND	FY 2006-07 INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
501	INVENTORY	198,675	260,300	0	0	262,750	0	196,225
570	INSURANCE FUND	8,358,291	6,794,059	0	684,046	5,900,196	0	8,568,108
574	FLEET SERVICES FUND	5,824,774	3,580,560	41,500	781,654	2,501,099	0	6,164,081
577	MISC. EQUIPMENT INT. SERVICE F	266,867	14,878	0	0	0	0	281,745
578	TELEPHONE,MAIL,DUPLIC SRV FUND	1,076,068	2,677,895	0	195,825	1,900,237	0	1,657,901
579	STRATEGIC TECHNOLOGY PLAN FUND	5,857,278	5,540,487	28,200	158,558	6,627,460	0	4,639,947
580	CIVIC CENTER MAINT. & OPERATIONS FUND	136,912	1,482,780	0	186,335	1,283,985	0	149,372
	Subtotal	21,718,865	20,350,959	69,700	2,006,418	18,475,727	0	21,657,379

Budget Summary

All Funds – Summary

FUND	FY 2006-07 TRUST & AGENCY FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	SERV/SUPL	TRANSFER OUT	ENDING BALANCE
701	IPFIA SERIES A	0	5,235,191	0	0	4,790,681	550,212	0
702	REFUNDING ASSESSMENT DIST 99-1	0	891,153	104,022	0	966,319	0	0
703	REFUNDING ASSESSMENT DIST 99-2	0	3,907,955	446,190	0	4,190,864	0	0
704	IPFIA SERIES B	0	4,804,046	0	0	4,351,325	154,143	0
705	REFUNDING ASSESSMENT DISTRICT 01-1	0	675,828	22,515	0	694,201	0	0
706	REFUNDING ASSESSMENT DISTRICT 01-2	0	3,858,039	131,628	0	4,064,346	0	0
707	IPFIA SERIES C	0	7,673,805	0	0	6,715,923	0	0
708	REASSESSMENT DIST 03-1	0	782,024	0	0	781,371	0	0
709	REASSESSMENT DIST 03-2	0	6,679,589	0	0	6,774,196	0	0
710	A.D.89-10 WESTPARK VARIABLE RA	0	3,228,676	0	0	3,225,824	0	0
721	AD 00-18SHADY CNYON&TURT RIDGE	0	1,387	0	0	462,605	0	0
722	AD 05-21 ORCHARD HILLS	0	16,000	0	0	4,130,031	0	0
723	AD 03-19 SERIES B WOODBURY	0	263	0	0	1,954,464	0	0
724	AD 06-22 STONEGATE	0	0	0	0	80,600	0	0
733	AD 00-18 FIXED RATE (G2) CONV 2002	0	3,554,337	0	0	3,517,510	0	0
735	AD 03-19 NORTHERN SPHERE	0	263	14,310,000	0	16,128,666	889,000	0
736	AD87-8 G5 FIXED RATE CONVERSION	0	240,978	0	0	271,903	0	0
737	AD00-18 G3 FIXED RATE CONVERSION	0	2,104,692	0	0	2,063,128	0	0
738	A.D. 93-14G1 FIXED RATE CONV	0	140,603	0	0	153,584	0	0
739	03-19 NORTHWOOD II FIXED GROUP 1	0	468,065	0	0	489,248	0	0
740	87-8 FIXED RATE CONVERSION GROUP 6	0	719,012	0	0	704,907	0	0
741	93-14 FIXED RATE CONVERSION GROUP 2	0	83,414	0	0	72,976	0	0
742	97-16 FIXED RATE CONVERSION GROUP 6	0	121,768	0	0	120,495	0	0
746	CFD 04-1 CENTRAL PARK	0	4,355,286	0	0	1,777,573	0	0
747	AD 87-8 GRP 7 FIXED RATE CONV	0	1,084,952	0	0	4,517,935	0	0
748	AD 93-14 GRP 3 FIXED RATE CONV	0	332,829	0	0	345,823	0	0
749	AD 97-17 GRP 4 FIXED RATE CONV	0	241,077	0	0	259,904	0	0
750	AD 00-18 GRP 4 FIXED RATE CONV	0	1,340,782	0	0	1,374,996	0	0
751	AD 03-19 GRP 2 FIXED RATE CONV	0	2,726,588	0	0	2,316,764	0	0
752	AD 04-20 PORTOLA SPRINGS VAR RT	0	1,263	24,400,000	0	26,258,909	2,000,000	0
753	CFD 05-2 COLUMBUS GROVE	0	1,384,051	0	0	1,068,538	0	0
754	AD 03-19 GRP 3 FIXED RATE CONV	0	595,491	0	0	607,328	0	0
755	AD 00-18 GRP 5 FIXED RATE CONV	0	650,333	0	0	645,455	0	0
756	AD 97-17 GRP 5 FIXED RATE CONV	0	136,073	0	0	136,213	0	0
757	AD85-7 VAR SPECTRUM DEBT SERVI	0	2,515,863	0	0	2,515,863	0	0
758	AD 03-19 FIXED RATE CONVERSION 04	0	16,125,703	889,000	0	817,752	14,310,000	0
759	AD 04-20 FIXED RATE CONVERSION 01	0	26,834,004	2,000,000	0	1,381,008	24,400,000	0
760	AD87-8 ICD/BAKE PKWY DEBT SVC	0	947,227	8,885,000	0	9,735,227	97,000	0
761	AD 93-14 GRP 4 FIXED RATE CONV	0	3,275,812	494,000	0	247,211	3,070,000	0
762	AD 87-8 GRP 8 FIXED RATE CONV	0	10,884,422	97,000	0	590,812	8,885,000	0
767	AD 94-15 WESTPARK II SERIES A	0	1,250,196	0	0	1,250,196	0	0
771	AD 97-16 NORTHWEST IRVINE VARI	0	1,425,561	0	0	1,426,661	0	0
774	A.D 94-13 VARIABLE RT-OAKCREEK	0	1,149,849	0	0	1,152,275	0	0
775	AD97-17 LOWER PETERS CYN EAST	0	1,671,138	0	0	1,671,138	0	0
776	AD93-14 SPECT 6N/SPECT 7	0	358,901	3,070,000	0	5,983,633	494,000	0
	Subtotal	0	124,474,489	54,849,355	0	132,786,381	54,849,355	0

Budget Summary

All Funds – Expenditure Comparison

FUND	FY 2006-07 GENERAL FUND	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
001	GENERAL FUND	\$100,223,371	\$117,448,009	\$126,317,636
	General Fund Total	\$100,223,371	\$117,448,009	\$126,317,636

FUND	FY 2006-07 GENERAL RESERVE FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
002	ASSET MANAGEMENT PLAN FUND	\$4,975,000	\$5,400,000	\$5,830,000
003	COMPENSATED ABSENCES FUND	934,332	720,800	756,525
005	DEVELOPMENT SERVICES FUND	3,371,553	3,167,807	4,007,748
008	GREAT PARK PLANNING	260,788	100,005	0
009	REVENUE CLEARING FUND	522,234	559,508	575,512
010	INFRASTRUCTURE & REHABILITATION FUND	2,259,892	4,442,633	2,848,068
024	BUILDING AND SAFETY FUND	7,279,988	9,961,891	10,424,390
027	DEVELOPMENT ENGINEERING	1,161,465	1,639,320	1,666,123
030	COMMUNITY SERVICES FUND	2,479,767	2,469,227	2,822,198
051	ASSET FORFEITURE JUSTICE DEPT	940	25,063	78,000
052	ASSET FORFEITURE TREASURY DEPT	0	22,304	0
053	ASSET FORFEITURE OC AND STATE	242,139	58,703	164,191
	General Reserve Funds Total	\$23,488,098	\$28,567,261	\$29,172,755

FUND	FY 2006-07 SPECIAL REVENUE FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
108	IRVINE REDEVELOPMENT FUND	711,301	2,173,417	2,734,686
109	RDA HOUSING	0	0	805,381
110	MEASURE M LOCAL TURNBACK FUND	\$189,125	\$13,717	\$12,212
111	GAS TAX FUND	1,104,478	549,495	544,104
113	FEES & EXACTIONS FUND	0	3,316,089	4,523,224
114	HOME GRANT FUND	1,323,721	851,371	1,662,974
118	SYSTEMS DEVELOPMENT FUND	457,999	142,001	0
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	5,398,441	5,671,333	6,121,078
120	PROPOSITION 116 STATE/OCTA FUN	0	4,600,000	760,000
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	724,962	3,215,049	6,934,415
123	IRVINE BUSINESS COMPLEX	873,234	8,307,020	28,721,354
125	COMM DEVELOP BLOCK GRANT FUND	1,171,970	2,888,984	2,738,393
126	SENIOR SERVICE FOUNDATION	74,107	64,388	38,750
128	NUTRITION PROGRAM FUND	235,228	247,187	260,077
130	AB2766 - AIR QUALITY IMPROVMNT	36,690	308,853	298,077
132	SLURRY SEAL SUR CHG FUND	200,000	500,000	3,192,416
136	MAJOR SPECIAL EVENTS FUND	203,591	282,994	254,174
138	IBC TRANSPORTATION MGMT PROGRA	35,408	466,483	933,359
139	SUPPL.LAW ENFORCEMENT SERV.FD	320,139	323,940	0
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	18,241	0	0
143	COPS GRANTS FUND	161,070	118,679	511,721
144	PUBLIC SAFETY - STATE GRANTS	356,059	120,317	13,646
145	STRUCTURAL FIRE FUND	89,844	1,842,174	1,764,000
180	ORANGE COUNTY GREAT PARK CORPORATION	3,936,817	13,627,387	25,385,636
	Special Revenue Funds Total	\$17,622,424	\$49,630,877	\$88,209,677

Budget Summary

All Funds – Expenditure Comparison

FUND	FY 2006-07 CAPITAL PROJECTS FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
203	CFD 05-2 IMPROVEMENTS	\$0	\$6,400,000	\$20,000,000
205	CFD 04-1 IMPROVEMENTS	26,190	4,035,000	10,000,000
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	6,138	0	2,600,000
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	48,377	3,000,000	2,002,171
208	AD87-8 SPECTRUM 5 NORTH	5,913,441	4,000,000	5,000,000
209	AD89-9 & 94-15 WESTPARK NORTH	1,803	1,800,000	3,302,171
212	AD95-12 NORTHWOOD POINT	74,970	152,661	0
213	AD 94-13 OAKCREEK	792,223	1,682,052	251,806
214	AD 93-14 IRVINE SPECTRUM 6	740,769	61,786	26,209
215	AD 97-16 NORTHWEST IRVINE	3,883,441	49,876	1,100,000
216	AD 97-17 LOWER PETERS CANYON EAST	980,393	17,875	1,400,000
217	AD 00-18 SHADY CYN - TURTLE RIDGE	5,126,674	500,000	3,800,000
218	AD 03-19 NORTHERN SPHERE	34,923,938	10,000,000	20,900,000
219	AD04-20 PORTOLA SPRINGS	11,200,718	10,000,000	15,000,000
220	AD 05-21 ORCHARD HILLS	0	60,000	41,000,000
250	CAPITAL IMPROV PROJ FUND - CIR	10,969,099	23,807,450	20,912,491
252	TRAILS DEVELOPMENT FUND B	191,636	81,884	0
254	RAILROAD GRADE SEPARATION	1,552,433	17,700,158	7,999,927
260	CAPITAL IMPROV PROJ FUND-NON C	1,849,009	5,576,710	9,149,097
262	COL. BILL BARBER MC MEMORIAL P	146,891	1,011,349	2,139,999
263	HERITAGE PARK AQUATICS COMPLEX	2,859,009	118,355	0
264	HARVARD PARK EXPANSION FUND	-6,250	0	0
265	WOODBIDGE PARK	74,633	0	0
280	OCGP IMPROVEMENT DISTRICT	0	0	3,827,216
281	FEE DISTRICT 89-1 (BAKE/I5 INT	0	6,400	0
282	FEE DISTRICT NO. 92-1	0	800	0
Capital Projects Funds Total		\$81,355,534	\$90,062,356	\$170,411,087

FUND	FY 2006-07 DEBT SERVICE FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
349	INFRASTRUCTURE AUTHORITY FUND	\$5,877,823	\$6,188,537	\$7,022,006
350	CULVER GRADE SEPARATION	522,384	521,116	524,942
Debt Service Funds Total		\$6,400,207	\$6,709,653	\$7,546,948

FUND	FY 2006-07 INTERNAL SERVICE FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
501	INVENTORY	\$283,410	\$257,600	\$262,750
570	INSURANCE FUND	5,364,773	9,573,600	6,584,242
574	FLEET SERVICES FUND	2,394,339	3,434,057	3,282,753
577	MISC. EQUIPMENT INT. SERVICE F	111,716	0	0
578	TELEPHONE,MAIL,DUPLIC SRV FUND	1,879,997	2,163,145	2,096,062
579	STRATEGIC TECHNOLOGY PLAN FUND	3,449,692	6,622,291	6,786,018
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,006,825	1,310,953	1,470,320
Internal Service Funds Total		\$14,490,754	\$23,361,646	\$20,482,145

Budget Summary

All Funds – Expenditure Comparison

FUND	FY 2006-07 TRUST & AGENCY FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
701	IPFIA SERIES A	\$4,708,687	\$4,811,047	\$4,790,681
702	REFUNDING ASSESSMENT DIST 99-1	963,186	962,669	966,319
703	REFUNDING ASSESSMENT DIST 99-2	4,188,714	4,180,040	4,190,864
704	IPFIA SERIES B	4,382,634	4,357,475	4,351,325
705	REFUNDING ASSESSMENT DISTRICT 01-1	690,081	689,633	694,201
706	REFUNDING ASSESSMENT DISTRICT 01-2	4,065,666	4,060,885	4,064,346
707	IPFIA SERIES C	6,734,126	6,718,331	6,715,923
708	REASSESSMENT DIST 03-1	778,700	774,202	781,371
709	REASSESSMENT DIST 03-2	6,778,666	6,773,476	6,774,196
710	A.D.89-10 WESTPARK VARIABLE RA	2,232,496	2,804,880	3,225,824
711	A.D. 89-10 WESTPARK FIXED RATE	1,961,343	1,961,645	0
721	AD 00-18SHADY CNYON&TURT RIDGE	18,956,354	7,450,098	462,605
722	AD 05-21 ORCHARD HILLS	0	90,000	4,130,031
723	AD 03-19 SERIES B WOODBURY	0	0	1,954,464
724	AD 06-22 STONEGATE	0	0	80,600
733	AD 00-18 FIXED RATE (G2) CONV 2002	3,516,699	3,516,371	3,517,510
735	AD 03-19 NORTHERN SPHERE	29,159,561	21,339,476	16,128,666
736	AD87-8 G5 FIXED RATE CONVERSION	2,021,424	331,226	271,903
737	AD00-18 G3 FIXED RATE CONVERSION	1,995,112	2,061,988	2,063,128
738	A.D. 93-14G1 FIXED RATE CONV	146,026	155,014	153,584
739	03-19 NORTHWOOD II FIXED GROUP 1	336,757	493,153	489,248
740	87-8 FIXED RATE CONVERSION GROUP 6	1,836,852	823,047	704,907
741	93-14 FIXED RATE CONVERSION GROUP 2	64,596	74,035	72,976
742	97-16 FIXED RATE CONVERSION GROUP 6	57,012	116,932	120,495
745	A.D. 83-3 FIXED RATE YALE/TRAB	659,603	671,940	0
746	CFD 04-1 CENTRAL PARK	108,303	119,581	1,777,573
747	AD 87-8 GRP 7 FIXED RATE CONV	7,056	1,029,719	4,517,935
748	AD 93-14 GRP 3 FIXED RATE CONV	5,126	407,091	345,823
749	AD 97-17 GRP 4 FIXED RATE CONV	197,095	247,458	259,904
750	AD 00-18 GRP 4 FIXED RATE CONV	829,577	1,365,396	1,374,996
751	AD 03-19 GRP 2 FIXED RATE CONV	1,273,443	1,470,738	2,316,764
752	AD 04-20 PORTOLA SPRINGS VAR RT	478,517	2,481,997	26,258,909
753	CFD 05-2 COLUMBUS GROVE	31,326	128,106	1,068,538
754	AD 03-19 GRP 3 FIXED RATE CONV	4,428	1,014,067	607,328
755	AD 00-18 GRP 5 FIXED RATE CONV	4,641	535,272	645,455
756	AD 97-17 GRP 5 FIXED RATE CONV	3,161	0	136,213
757	AD85-7 VAR SPECTRUM DEBT SERVI	1,096,681	1,879,939	2,515,863
758	AD 03-19 FIXED RATE CONVERSION 04	0	0	817,752
759	AD 04-20 FIXED RATE CONVERSION 01	0	0	1,381,008
760	AD87-8 ICD/BAKE PKWY DEBT SVC	4,753,624	15,509,762	9,735,227
761	AD 93-14 GRP 4 FIXED RATE CONV	0	0	247,211
762	AD 87-8 GRP 8 FIXED RATE CONV	0	0	590,812
767	AD 94-15 WESTPARK II SERIES A	829,788	1,047,919	1,250,196
769	AD 95-12 FIXED RATE (SERIES B)	4,542,536	0	0
770	AD95-12 GROUP ONE BONDS FX	2,246,930	0	0
771	AD 97-16 NORTHWEST IRVINE VARI	6,385,837	1,080,028	1,426,661
774	A.D 94-13 VARIABLE RT-OAKCREEK	563,129	874,374	1,152,275
775	AD97-17 LOWER PETERS CYN EAST	3,463,946	1,334,826	1,671,138
776	AD93-14 SPECT 6N/SPECT 7	3,165,292	6,248,079	5,983,633
Trust & Agency Funds Totals		\$126,224,731	\$111,991,915	\$132,786,381

Budget Summary

All Funds – Revenue Comparison

FUND	FY 2006-07 GENERAL FUND	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
001	GENERAL FUND	\$111,013,778	\$184,217,012	\$196,422,828
	General Fund Total	\$111,013,778	\$184,217,012	\$196,422,828

FUND	FY 2006-07 GENERAL RESERVE FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
002	ASSET MANAGEMENT PLAN FUND	\$1,309,559	\$1,539,029	\$2,244,956
003	COMPENSATED ABSENCES FUND	625,028	770,701	955,667
005	DEVELOPMENT SERVICES FUND	4,301,160	3,527,206	4,378,870
006	CONTINGENCY RESERVE	197,977	180,000	300,000
009	REVENUE CLEARING FUND	522,177	559,508	575,512
010	INFRASTRUCTURE & REHABILITATION FUND	181,391	275,842	407,138
024	BUILDING AND SAFETY FUND	9,784,677	12,161,595	12,953,638
027	DEVELOPMENT ENGINEERING	1,351,002	2,215,500	2,130,125
030	COMMUNITY SERVICES FUND	2,306,137	2,102,514	2,131,840
051	ASSET FORFEITURE JUSTICE DEPT	52,582	0	1,458
052	ASSET FORFEITURE TREASURY DEPT	454	0	943
053	ASSET FORFEITURE OC AND STATE	54,792	0	1,449
	General Reserve Funds Total	\$20,686,934	\$23,331,895	\$26,081,596

FUND	FY 2006-07 SPECIAL REVENUE FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
108	IRVINE REDEVELOPMENT FUND	\$8,904	\$34,965	\$3,411,512
109	RDA HOUSING	0	0	1,306,536
110	MEASURE M LOCAL TURNBACK FUND	2,810,156	2,805,732	2,924,782
111	GAS TAX FUND	3,301,431	4,116,918	3,883,062
112	LOCAL PARK FEES FUND	3,501,936	2,380,661	5,969,771
113	FEES & EXACTIONS FUND	2,171,368	129,356	5,694,261
114	HOME GRANT FUND	1,251,931	851,371	1,662,974
118	SYSTEMS DEVELOPMENT FUND	6,587,309	5,158,563	6,866,793
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	5,468,538	5,820,745	6,224,525
120	PROPOSITION 116 STATE/OCTA FUN	0	0	144,292
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	7,507,134	537,943	10,715,977
123	IRVINE BUSINESS CENTER	27,373,834	7,014,589	17,654,099
125	COMM DEVELOP BLOCK GRANT FUND	1,136,970	2,888,984	2,738,393
126	SENIOR SERVICE FOUNDATION	26,566	28,060	45,323
128	NUTRITION PROGRAM FUND	247,274	247,184	258,259
130	AB2766 - AIR QUALITY IMPROVMNT	223,788	205,212	207,000
132	SLURRY SEAL SUR CHG FUND	358,615	290,402	421,022
136	MAJOR SPECIAL EVENTS FUND	195,278	282,994	254,200
138	IBC TRANSPORTATION MGMT PROGRA	87,372	202,701	613,010
139	SUPPL.LAW ENFORCEMENT SERV.FD	254,809	253,000	269
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	12,591	225	270
143	COPS GRANTS FUND	130,400	118,672	511,721
144	PUBLIC SAFETY - STATE GRANTS	108,109	76,939	250
145	STRUCTURAL FIRE FUND	-77,086	1,842,174	1,764,000
180	ORANGE COUNTY GREAT PARK CORPORATION	3,475	3,500,000	6,390,690
	Special Revenue Funds Total	\$62,690,701	\$38,787,390	\$79,662,991

Budget Summary

All Funds – Revenue Comparison

FUND	FY 2006-07 DEBT SERVICE FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
349	INFRASTRUCTURE AUTHORITY FUND	\$10,300,422	\$10,823,681	\$11,577,442
350	CULVER GRADE SEPARATION	23,288	34,599	40,991
	Debt Service Funds Total	\$10,323,709	\$10,858,280	\$11,618,433

FUND	FY 2006-07 INTERNAL SERVICE FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
501	INVENTORY	\$274,505	\$256,000	\$260,300
570	INSURANCE FUND	5,678,664	5,798,260	6,794,059
574	FLEET SERVICES FUND	2,819,469	3,161,518	3,580,560
577	MISC. EQUIPMENT INT. SERVICE F	182,532	9,784	14,878
578	TELEPHONE,MAIL,DUPLIC SRV FUND	2,056,331	2,521,650	2,677,895
579	STRATEGIC TECHNOLOGY PLAN FUND	3,078,337	5,390,689	5,540,487
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,131,232	1,310,953	1,482,780
	Internal Service Funds Total	\$15,221,071	\$18,448,854	\$20,350,959

FUND	FY 2006-07 TRUST & AGENCY FUNDS	ACTUALS 2004-05	ADJUSTED BUDGET 2005-06	ADOPTED BUDGET 2006-07
701	IPFIA SERIES A	\$5,128,908	\$5,184,666	\$5,235,191
702	REFUNDING ASSESSMENT DIST 99-1	997,654	855,129	891,153
703	REFUNDING ASSESSMENT DIST 99-2	4,447,031	3,582,123	3,907,955
704	IPFIA SERIES B	4,710,322	4,759,224	4,804,046
705	REFUNDING ASSESSMENT DISTRICT 01-1	744,202	680,617	675,828
706	REFUNDING ASSESSMENT DISTRICT 01-2	4,178,441	3,932,157	3,858,039
707	IPFIA SERIES C	7,489,977	7,579,172	7,673,805
708	REASSESSMENT DIST 03-1	768,516	811,123	782,024
709	REASSESSMENT DIST 03-2	6,813,506	6,757,522	6,679,589
710	A.D.89-10 WESTPARK VARIABLE RA	2,065,811	2,422,914	3,228,676
711	A.D. 89-10 WESTPARK FIXED RATE	975,339	7,000	0
721	AD 00-18SHADY CNYON&TURT RIDGE	39,552	263	1,387
722	AD 05-21 ORCHARD HILLS	0	0	16,000
723	AD 03-19 SERIES B WOODBURY	0	0	263
733	AD 00-18 FIXED RATE (G2) CONV 2002	3,596,203	3,473,741	3,554,337
734	97-16G5 FIXED RATE CONV 2002	0	0	0
735	AD 03-19 NORTHERN SPHERE	161,141	263	263
736	AD87-8 G5 FIXED RATE CONVERSION	692,836	168,190	240,978
737	AD00-18 G3 FIXED RATE CONVERSION	2,028,741	2,036,736	2,104,692
738	A.D. 93-14G1 FIXED RATE CONV	155,716	140,889	140,603
739	03-19 NORTHWOOD II FIXED GROUP 1	509,444	445,842	468,065
740	87-8 FIXED RATE CONVERSION GROUP 6	2,966,544	701,997	719,012
741	93-14 FIXED RATE CONVERSION GROUP 2	76,642	79,095	83,414
742	97-16 FIXED RATE CONVERSION GROUP 6	130,024	124,126	121,768
745	A.D. 83-3 FIXED RATE YALE/TRAB	336,131	3,000	0
746	CFD 04-1 CENTRAL PARK	101,236	11,197,434	4,355,286
747	AD 87-8 GRP 7 FIXED RATE CONV	0	16,651,518	1,084,952
748	AD 93-14 GRP 3 FIXED RATE CONV	0	4,020,682	332,829
749	AD 97-17 GRP 4 FIXED RATE CONV	3,300,511	249,863	241,077

Budget Summary

All Funds – Revenue Comparison

FY 2006-07 TRUST & AGENCY FUNDS		ACTUALS	ADJUSTED	ADOPTED
FUND	CONTINUED	2004-05	BUDGET 2005-06	BUDGET 2006-07
750	AD 00-18 GRP 4 FIXED RATE CONV	19,453,845	1,345,134	1,340,782
751	AD 03-19 GRP 2 FIXED RATE CONV	28,938,425	2,126,458	2,726,588
752	AD 04-20 PORTOLA SPRINGS VAR RT	7,603,042	1,263	1,263
753	CFD 05-2 COLUMBUS GROVE	202	6,064,518	1,384,051
754	AD 03-19 GRP 3 FIXED RATE CONV	0	22,671,040	595,491
755	AD 00-18 GRP 5 FIXED RATE CONV	0	8,231,524	650,333
756	AD 97-17 GRP 5 FIXED RATE CONV	0	0	136,073
757	AD85-7 VAR SPECTRUM DEBT SERVI	1,008,315	1,879,939	2,515,863
758	AD 03-19 FIXED RATE CONVERSION 04	0	0	16,125,703
759	AD 04-20 FIXED RATE CONVERSION 01	0	0	26,834,004
760	AD87-8 ICD/BAKE PKWY DEBT SVC	4,144,083	1,321,498	947,227
761	AD 93-14 GRP 4 FIXED RATE CONV	0	0	3,275,812
762	AD 87-8 GRP 8 FIXED RATE CONV	0	0	10,884,422
767	AD 94-15 WESTPARK II SERIES A	742,837	1,047,919	1,250,196
771	AD 97-16 NORTHWEST IRVINE VARI	6,204,929	966,447	1,425,561
774	A.D 94-13 VARIABLE RT-OAKCREEK	416,010	874,374	1,149,849
775	AD97-17 LOWER PETERS CYN EAST	588,348	1,334,826	1,671,138
776	AD93-14 SPECT 6N/SPECT 7	1,617,609	274,282	358,901
789	RETIREE HEALTH INSURANCE TRUST FUND	367	0	0
Trust & Agency Funds Totals		\$123,132,441	\$124,004,508	\$124,474,489

Budget Summary

Comparison With Other Cities

City Of Irvine FY 2006-07 Data Comparison

	<u>Irvine</u>		<u>Anaheim</u>		<u>Costa Mesa</u>		<u>Newport Beach</u>	
<u>Population (a)</u>	<u>Population</u>	<u>% Change</u>	<u>Population</u>	<u>% Change</u>	<u>Population</u>	<u>% Change</u>	<u>Population</u>	<u>% Change</u>
Jan-04	171,961	4.16%	341,044	1.07%	113,101	1.42%	82,244	2.73%
Jan-05	183,457	6.27%	341,808	0.22%	113,042	-0.05%	82,825	0.70%
Jan-06	193,785	5.33%	342,410	0.18%	113,134	0.08%	83,361	0.64%
FY 05-06 Assessed Valuation (b)	\$33,764,000,000		\$28,544,000,000		\$11,640,000,000		\$30,050,000,000	
Outstanding Debt	\$24,170,000		\$6,170,000		\$29,130,000		\$25,173,000	
Top 5 City Revenues	City Total	\$ per Capita	City Total	\$ per Capita	City Total	\$ per Capita	City Total	\$ per Capita
Sales Tax	54,388,000	280.66	67,697,000	197.71	46,996,000	415.40	21,944,000	263.24
Property Tax	34,936,000	180.28	54,093,000	157.98	23,632,700	208.89	67,102,000	804.96
Hotel Tax	7,085,000	36.56	79,810,000	233.08	5,100,000	45.08	8,722,000	104.63
Franchise Fee	5,482,000	28.29	24,324,000	71.04	3,742,000	33.08	3,198,000	38.36
General Fund Expenditures	City Total	\$ per Capita	City Total	\$ per Capita	City Total	\$ per Capita	City Total	\$ per Capita
General Government	8,349,000	43.08	11,711,000	34.20	3,758,000	33.22	13,517,000	162.15
Administrative Services	5,591,000	28.85	12,504,000	36.52	23,950,000	211.70	9,082,000	108.95
Community Development	6,430,000	33.18	12,006,000	35.06	5,123,000	45.28	6,846,000	82.12
Community Services	25,693,000	132.59	27,195,000	79.42	3,875,000	34.25	1,077,000	12.92
Public Safety	46,366,000	239.27	104,892,000	306.33	38,190,000	337.56	39,629,000	475.39
Public Works	26,264,000	135.53	96,614,000	282.16	19,546,000	172.77	27,729,000	332.64
Total	\$ 118,693,000	\$ 612	\$ 264,922,000	\$ 774	\$ 94,442,000	\$ 835	\$ 97,880,000	\$ 1,174

Data Sources:
(a) California Department of Finance
(b) Orange County Assessor's Office, July 1, 2006

Budget Summary

Adopting Resolution - Budget

CITY COUNCIL RESOLUTION NO. 06-68

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 2006-2007

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

That the budget for the City of Irvine for the Fiscal Year 2006-2007 is approved and adopted by the City Council of the City of Irvine as follows:

GENERAL FUND

Operating Appropriations

City Manager's Office	\$8,349,105
Administrative Services	\$5,591,448
Community Development	\$6,430,525
Community Services	\$25,693,224
Public Safety	\$46,366,662
Public Works	\$26,264,233
Redevelopment Department	\$690,932
Non-Departmental	\$6,931,507

<i>Total Operating Appropriations</i>	\$126,317,636
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Operating Transfers-Out (To)

AMP/Rehabilitation Reserve Funds	\$1,250,000
Contingency Reserve	\$2,000,000
OC Great Park Fund (D/A Revenues)	\$66,666,666

<i>Total Operating Transfers-Out</i>	69,916,666
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Other Transfers-Out (To)

OC Great Park Fund	\$0
Infrastructure & Rehabilitation Fund	\$0
Other Non-Reoccurring Allocations	\$0

<i>Total Other Transfers-Out</i>	\$0
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TOTAL - GENERAL FUND	\$196,234,302
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SPECIAL FUNDS

Appropriations	\$448,608,993
Transfers-Out	111,201,655
<i>Sub-Total</i>	\$559,810,648

Reserves	551,331,456
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TOTAL - SPECIAL FUNDS	\$1,111,142,104
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TOTAL - ALL FUNDS	\$1,307,376,406
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Budget Summary

Adopting Resolution - Budget

That the City Council adopts the Fiscal Year 2006-2007 Financial Policies as presented in the Budget Document.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 13th day of June 2006.


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, PAMYLA MEANS, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Irvine, held on the 13th day of June 2006.

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


CITY CLERK OF THE CITY OF IRVINE

Budget Summary

Adopting Resolution – Appropriation Limit

CITY COUNCIL RESOLUTION NO. 06-69

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2006-2007.

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 2006-2007.

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for Fiscal Year 2006-2007 shall be \$176,419,742, and the Appropriations Subject to Limitation in Fiscal Year 2006-2007 shall be \$112,912,994.

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 13th day of June 2006.


MAYOR OF THE CITY OF IRVINE

ATTEST:


CITY CLERK OF THE CITY OF IRVINE


Budget Summary

Adopting Resolution – Appropriation Limit

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

I, PAMYLA MEANS, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Irvine, held on the 13th day of June 2006.

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


CITY CLERK OF THE CITY OF IRVINE

Budget Summary

Adopting Resolution – Redevelopment Agency

IRVINE REDEVELOPMENT AGENCY RESOLUTION NO. 06-05

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRVINE REDEVELOPMENT AGENCY APPROVING THE IRVINE REDEVELOPMENT AGENCY BUDGET FOR THE FISCAL YEAR 2006-2007

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

That the budget for the Irvine Redevelopment Agency for the Fiscal Year 2006-2007 is approved and adopted by the Board of Directors of the Irvine Redevelopment Agency as follows:

Salaries & Benefits	\$ 1,147,698
Services & Supplies	\$ 264,525
Contract Services	\$ 1,561,000
Interest Expense	\$ 561,844
Capital Equipment	\$ 5,000
Transfer-Out (Transit Guideway)	\$ 2,300,000
<u>TOTAL</u>	<u>\$ 5,840,067</u>

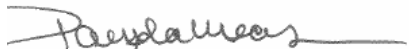
That pursuant to Health and Safety Code section 33334.3(d), the Irvine Redevelopment Agency hereby determines that the planning and administrative expenses that are to be paid from the Low and Moderate Income Housing Fund are necessary for the production, improvement, or preservation of low-and moderate-income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

PASSED AND ADOPTED by the BOARD OF DIRECTORS OF THE IRVINE REDEVELOPMENT AGENCY at a Special Meeting held on the 13th day of June 2006.



CHAIR, IRVINE REDEVELOPMENT AGENCY

ATTEST:



SECRETARY OF THE
IRVINE REDEVELOPMENT AGENCY

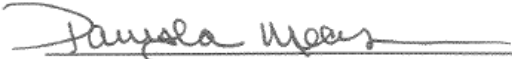
Budget Summary

Adopting Resolution – Redevelopment Agency

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

I, PAMYLA MEANS, 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 13th day of June, 2006, by the following vote:

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



SECRETARY OF THE
IRVINE REDEVELOPMENT AGENCY

City Manager's Department

Budget Summary:



The FY 2006-07 City Manager's department operating budget focuses resources on essential services and funds to meet the City's strategic goals. The City Manager's department is entrusted with the administrative, strategic business planning, budget, legal and City Clerk functions of the organization, and the administrative and planning functions for development of the Great Park. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes expenditures of \$8,349,105 and revenues of \$40,000. The budget provides for a total of 37 full-time employees and 13.69 part-time employees.

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

Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

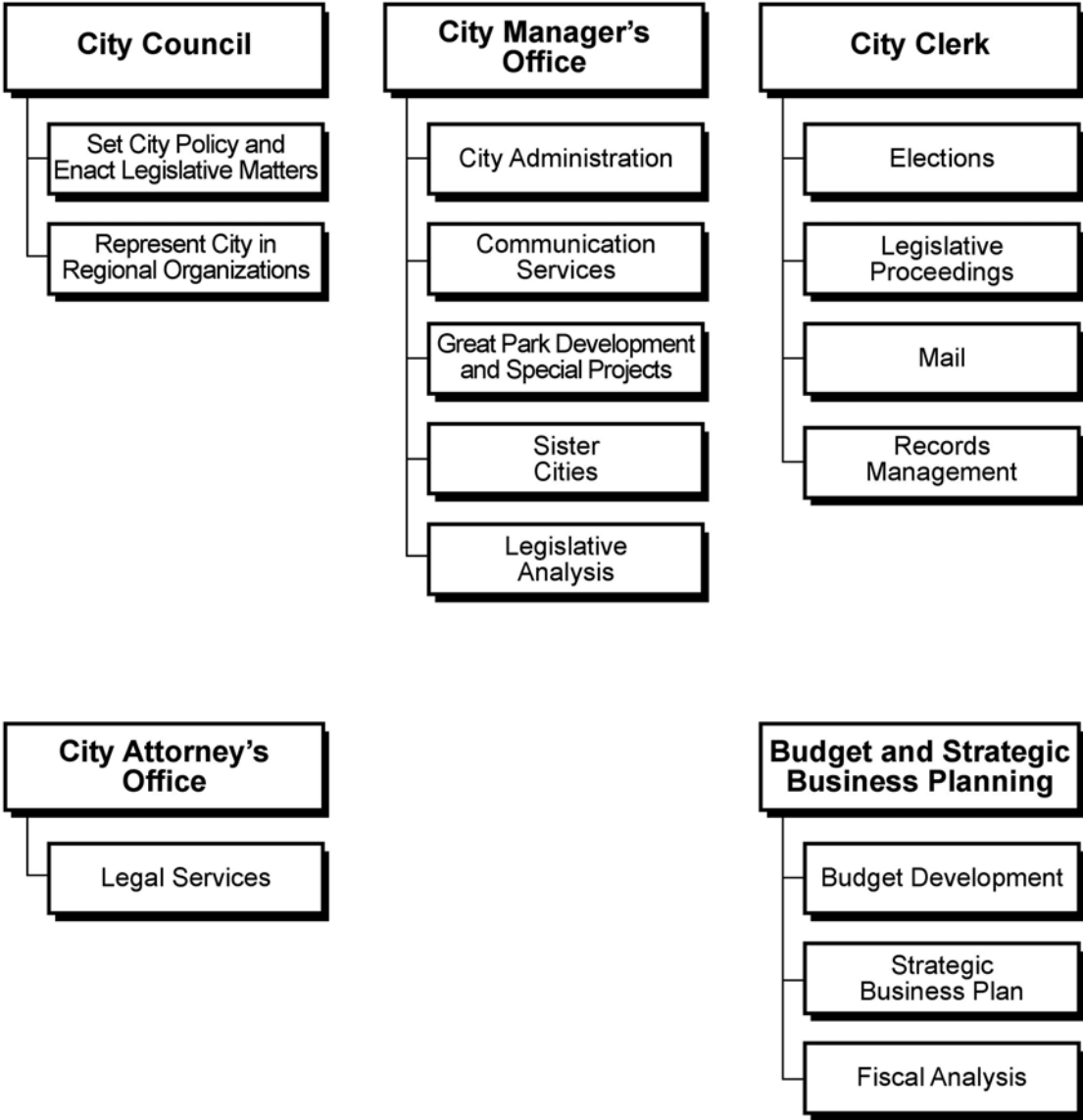
- Provide administrative support to ensure the City maintains and enhances a sound fiscal base.
- Oversee the development of The Orange County Great Park.
- Oversee the development and operation of the Irvine Redevelopment Agency.
- Conduct analysis of legislation that may impact City operations, particularly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

Promote effective government

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

City Manager's Department

Services to the Community:



City Manager's Department

Department Budget Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$4,042,853	\$4,397,229	\$4,483,673
Services & Supplies	\$1,885,266	\$3,685,086	\$3,762,172
Capital Equipment	\$17,394	\$117,775	\$103,260
Subtotal	\$5,945,513	\$8,200,090	\$8,349,105
Cost Allocated	\$0	\$0	\$0
Revenues	(\$39,460)	(\$35,000)	(\$40,000)
GENERAL FUND SUPPORT	\$5,906,053	\$8,165,090	\$8,309,105
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$404,889	\$472,776	\$241,662
Services & Supplies	\$1,633,031	\$1,938,374	\$480,402
Capital Equipment	\$0	\$132,000	\$47,185
Subtotal	\$2,037,920	\$2,543,150	\$769,249
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,447,742	\$4,870,005	\$4,725,335
Services & Supplies	\$3,518,297	\$5,623,460	\$4,242,574
Capital Equipment	\$17,394	\$249,775	\$150,445
Cost Allocated	\$0	\$0	\$0
TOTAL COST	\$7,983,433	\$10,743,240	\$9,118,354
STAFFING SUMMARY			
FULL TIME	29.00	35.00	37.00
PART TIME	32.17	23.37	13.69
TOTAL STAFFING	61.17	58.37	50.69

City Manager's Department City Council

Goal:

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

Description:

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

2006-07 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	2004-05	2005-06	2006-07
Services			
• Conducted City Council Meeting (# of meetings)	33	33	33
• 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	Met
• 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	16.1%	20.2%	14.5%
Effectiveness			
• Constituent satisfaction with City services	95%	91%	91%

City Manager's Department City Council

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$631,413	\$660,601	\$643,647
Services & Supplies	\$323,488	\$999,900	\$562,850
Capital Equipment	\$0	\$0	\$0
Subtotal	\$954,901	\$1,660,501	\$1,206,497
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$954,901	\$1,660,501	\$1,206,497
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$45,271	\$100,005	\$100,000
Services & Supplies	\$55	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$45,326	\$100,005	\$100,000
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$676,684	\$760,606	\$743,647
Services & Supplies	\$323,543	\$999,900	\$562,850
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$1,000,227	\$1,760,506	\$1,306,497

City Manager's Department City Council

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
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	0.00	0.50	0.50
Subtotal:	3.00	3.50	3.50
PART TIME			
Council Executive Assistant	6.13	6.34	5.30
Council Member	3.00	3.00	3.00
Irvine Redevelopment Board	5.00	0.00	0.00
Irvine Transportation Authority Board	5.00	5.00	0.00
Mayor	1.00	1.00	1.00
Mayor Pro Tem	1.00	1.00	1.00
Office Assistant III-PT	0.38	0.00	0.00
Subtotal:	21.50	16.34	10.30
TOTAL STAFFING:	24.50	19.84	13.80

City Manager's Department

City Manager

Goal:

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

Description:

The City Manager's Office is responsible for all City operations and for ensuring that departments deliver quality services. Responsible for public communications, the City Manager's Office keeps the City Council and community informed on issues and provides direction to operating departments to ensure Council policies are implemented properly. The City Manager's Office also represents the City's interests within the region, including implementation of the Great Park program, and beyond through coordination of international activities, including the Sister Cities program, receiving foreign dignitaries, and encouraging business development with foreign countries. The City Manager's Office is also responsible for working to influence State and Federal legislation on matters of importance to the City.

2006-07 Standards:

- Ensure City Council is fully informed on 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 communications services to both City staff and City residents.
- Provide effective representation of the City's interests in the region and the state.
- Continue the City's leadership role in implementation of the Great Park program.
- Continue to showcase Irvine as a center for international exchange and innovation.

Measurements

	2004-05	2005-06	2006-07
Services			
• Weekly Meetings with City Council (# of meetings)	52	52	52
• Executive Management Team Meetings (# of meetings)	24	24	24
• Annual Budget Updated (Plan updated)	1	1	1
• Number of Foreign Dignitaries Received	N/A	120	120
• Number of Volunteer Hours Devoted to Sister City Programs	N/A	1,300	1,300
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	46.1%	45.4%	46.6%
Effectiveness			
• Percent of resident satisfaction with City services	95%	91%	91%

City Manager's Department

City Manager

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$2,022,658	\$2,181,928	\$2,123,933
Services & Supplies	\$710,164	\$1,435,017	\$1,696,715
Capital Equipment	\$6,144	\$109,775	\$69,500
Subtotal	\$2,738,966	\$3,726,720	\$3,890,148
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$2,738,966	\$3,726,720	\$3,890,148
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$145,556	\$0	\$32,899
Services & Supplies	\$627,260	\$953,000	\$25,000
Capital Equipment	\$0	\$110,000	\$0
Subtotal	\$772,816	\$1,063,000	\$57,899
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,168,214	\$2,181,928	\$2,156,832
Services & Supplies	\$1,337,424	\$2,388,017	\$1,721,715
Capital Equipment	\$6,144	\$219,775	\$69,500
Cost Allocated	\$0	\$0	\$0
TOTAL	\$3,511,782	\$4,789,720	\$3,948,047

City Manager's Department

City Manager

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Secretary	2.00	2.00	2.00
Assistant City Manager	2.00	1.00	1.00
City Manager	1.00	1.00	1.00
Community Partnerships Admin	1.00	1.00	1.00
Executive Assistant to City Mgr	1.00	1.00	1.00
Executive Coordinator	1.00	2.00	2.00
Executive Secretary	1.00	0.00	0.00
Management Analyst I	0.00	1.00	1.00
Manager, Public Communications	0.00	1.00	1.00
Media Services Coordinator	2.00	2.00	2.00
Media Services Specialist	0.00	1.00	1.00
Program Assistant	0.00	1.00	1.00
Program Specialist	0.00	2.00	2.00
Public Information Officer	1.00	0.00	0.00
Senior Office Specialist	0.00	0.50	0.50
Subtotal:	12.00	16.50	16.50
PART TIME			
Administrative Aide-PT	0.75	0.75	0.75
Media Services Specialist-PT	0.00	0.50	0.00
Office Assistant III-PT	0.38	0.00	0.00
Program Specialist-EPT	0.75	0.75	0.00
Program Specialist-PT	0.63	0.63	0.00
Public Information Assist-PT	0.63	0.00	0.00
Video Production Specialist-PT	0.50	0.00	0.00
Subtotal:	3.64	2.63	0.75
TOTAL STAFFING:	15.64	19.13	17.25

City Manager's Department

City Clerk

Goal:

To provide Citywide administration of legislative proceedings and professional support to the City Council, City Manager, staff and the public; including preparation of materials for conducting and recording City Council meetings, administration of campaign finance and lobbyist regulations and elections management. The City Clerk is also the Custodian of Records for official records and legislative history of the City, and is responsible for the timely disposition and dissemination of public documents.

Description:

The City Clerk's Office connects city and citizens with public information; provides administration of State campaign finance regulations per the 1974 Political Reform Act as well as the City's own Lobbyist Regulations and reporting requirements; provides oversight for public meetings per the Ralph M. Brown Act; manages resumes and minutes for the City Council, Boards and commissions; coordinates municipal, special and Senior Council elections; administers agreements, resolutions, ordinances, claims and processing of all internal subpoenas; oversees the maintenance, disposition, retention and access to all City records and the management of incoming and outgoing mail operations for all City departments and staff.

2006-07 Standards:

- Provide professional, administrative, analytical, and technical assistance to the City Council, Commissioners, City Manager and the public for all legislative processes within timelines;
- Process records research, information requests, and subpoenas within legal guidelines;
- Conduct proceedings as they relate to the November 7, 2006 General Municipal Election pursuant to state and local law;
- Convert an additional one million microfilm images to electronic images to further increase the efficiency of the citywide records management and optical imaging program.

Measurements	2004-05	2005-06	2006-07
Services			
• Documents Filmed or Imaged (# of documents)	905,500	1,224,057	1,542,311
• Subpoenas and Public Information Requests Processed	3,775	5,324	6,868
• Campaign and Conflict of Interest Filings	252	385	546
• City Council and Commission Meetings Attended	142	142	125
Efficiency			
• Percent change in Public Information Requests/Documents filmed	24%	40%	28%
• Percent of all services provided in 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	24.9%	21.8%	27.0%
Effectiveness			
• Percent of constituent satisfaction with City services	95%	91%	91%

City Manager's Department City Clerk

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$932,584	\$1,076,721	\$1,219,388
Services & Supplies	\$536,154	\$705,800	\$1,000,475
Capital Equipment	\$11,250	\$8,000	\$33,760
Subtotal	\$1,479,988	\$1,790,521	\$2,253,623
Cost Allocated	\$0	\$0	\$0
Revenues	(\$39,460)	(\$35,000)	(\$40,000)
GENERAL FUND SUPPORT	\$1,440,528	\$1,755,521	\$2,213,623
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$214,062	\$372,771	\$108,763
Services & Supplies	\$1,005,716	\$985,374	\$455,402
Capital Equipment	\$0	\$22,000	\$47,185
Subtotal	\$1,219,778	\$1,380,145	\$611,350
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,146,646	\$1,449,492	\$1,328,151
Services & Supplies	\$1,541,870	\$1,691,174	\$1,455,877
Capital Equipment	\$11,250	\$30,000	\$80,945
Cost Allocated	\$0	\$0	\$0
TOTAL	\$2,699,766	\$3,170,666	\$2,864,973

City Manager's Department City Clerk

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Information Specialist	0.00	0.00	2.00
City Clerk	1.00	1.00	1.00
City Clerk Specialist	2.00	2.00	2.00
Deputy City Clerk	2.00	2.00	2.00
Duplicating Technician	1.00	0.00	0.00
Information Specialist	1.00	4.00	4.00
Lead Mail & Duplicating Specialist	1.00	1.00	1.00
Mail & Duplicating Supervisor	1.00	0.00	0.00
Muni Records Administrator	1.00	1.00	1.00
Supervising Information Specialist	1.00	1.00	1.00
Subtotal:	<u>11.00</u>	<u>12.00</u>	<u>14.00</u>
PART TIME			
Duplicating Technician-EPT	0.88	0.00	0.00
Duplicating Technician-PT	0.88	0.00	0.00
Information Specialist-EPT	4.40	3.52	1.76
Subtotal:	<u>6.16</u>	<u>3.52</u>	<u>1.76</u>
TOTAL STAFFING:	17.16	15.52	15.76

City Manager's Department

City Attorney's Office

Goal:

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

Description:

The City Attorney's budget provides funding for 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.

2006-07 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	2004-05	2005-06	2006-07
Services			
• City Council Meetings Attended (# of meetings)	33	33	33
• City Commission meetings attended (# of meetings)	109	109	109
• Service Requests Processed (# of requests)	100	100	100
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	3.7%	3.5%	3.5%
Effectiveness			
• Percent of user satisfaction with City Attorney services	98%	98%	98%

City Manager's Department City Attorney's Office

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$218,521	\$290,000	\$290,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$218,521	\$290,000	\$290,000
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$218,521	\$290,000	\$290,000
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			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$218,521	\$290,000	\$290,000
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$218,521	\$290,000	\$290,000

City Manager's Department City Attorney's Office

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME	<u>None</u>	<u>None</u>	<u>None</u>
Subtotal:	<u>None</u>	<u>None</u>	<u>None</u>
TOTAL STAFFING:	None	None	None

City Manager's Department

Budget and Strategic Business Planning

Goal:

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

Description:

Assist the City Council and Executive Management team in allocating the City's resources to meet strategic priorities. Assistance includes developing a balanced and effective budget that monitors and evaluates projected revenues and expenditures to actual revenue and expenditures. Additionally, the section is responsible for the development and maintenance of the City's long-range financial projection model, coordination of the City's land use projections, and evaluation of the fiscal impact of new development.

2006-07 Standards:

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

Measurements	2004-05	2005-06	2006-07
Services			
• Preparation of the Budget (# of documents)	1	1	1
• Preparation & approval of budget adjustments (# of adjustments)	100	85	50
• 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	9.3%	8.9%	8.5%
• Cost per capita	\$3.22	\$3.99	\$3.65
Effectiveness			
• Received GFOA Budget Award	Yes	Yes	Yes
• Received CSMFO Budget Award	Yes	Yes	Yes
• Average number follow-up questions of monthly financial reports	3	3	3

City Manager's Department

Budget and Strategic Business Planning

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$456,198	\$477,979	\$496,705
Services & Supplies	\$96,939	\$254,369	\$212,132
Capital Equipment	\$0	\$0	\$0
Subtotal	<u>\$553,137</u>	<u>\$732,348</u>	<u>\$708,837</u>
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	<u>\$553,137</u>	<u>\$732,348</u>	<u>\$708,837</u>
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$456,198	\$477,979	\$496,705
Services & Supplies	\$96,939	\$254,369	\$212,132
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	<u>\$553,137</u>	<u>\$732,348</u>	<u>\$708,837</u>

City Manager's Department Budget and Strategic Business Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Mgr. Budget & Business Planning	0.00	1.00	1.00
Budget Officer	2.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	3.00	3.00	3.00
PART TIME			
Management Analyst I-EPT	0.88	0.88	0.88
Subtotal:	0.88	0.88	0.88
TOTAL STAFFING:	3.88	3.88	3.88

Administrative Services Department

Budget Summary:



Administrative Services is responsible for accounting, treasury, debt administration, benefits administration, workers' compensation, risk management, fleet services, recruiting, information technology, duplicating, telecommunications and purchasing functions. The department serves the City Council, Commissions, City Manager, departments, employees and citizens of Irvine. The department is organized into five divisions that provide essential services for City operations. The FY 2006-07 General Fund Budget has increased from the prior year by \$725,765, or 15%. The majority of this increase is in Salary and Benefits which grew by \$567,040, while Services and Supplies increased by \$158,725. Salary increases are primarily the result of the addition of 2 full-time positions and \$175,536 of assessment district salary charges that are no longer charged to Special Funds but to the General Fund and offset by an equal amount of revenue from the districts. In Services and Supplies the majority of the overall \$158,040 increase is in contract services which have been increased in the areas of recruitment and purchasing. There are 49.15 full-time positions (0.85 appear in the Redevelopment Agency Budget) and 9.10 part-time positions budgeted, for a total of 59.10.

Strategic Goals:

Maintain and enhance the physical environment

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

Promote economic prosperity

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

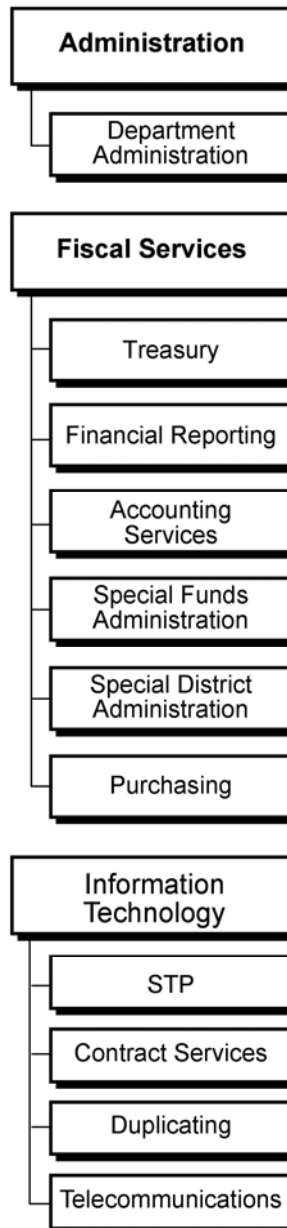
Promote effective government

- Provide professional, effective and efficient support services
- Establish standards for employee behavior, job classifications, recruitments, financial transactions and the purchase of goods and services.
- Purchase and maintain City vehicles in the most cost effective manner possible.
- Provide an efficient and effective information technology infrastructure.

Administrative Services Department

Services to the Community:

Administrative Services



Administrative Services Department

Department Budget Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$2,717,207	\$2,897,222	\$3,464,262
Services & Supplies	\$3,392,331	\$1,968,461	\$2,127,186
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$6,109,538	\$4,865,683	\$5,591,448
Cost Allocated	(\$13,228)	\$0	\$0
Revenues	<u>(\$38,016)</u>	<u>(\$31,600)</u>	<u>(\$263,395)</u>
GENERAL FUND SUPPORT	\$6,058,294	\$4,834,083	\$5,328,053
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,669,950	\$1,879,100	\$1,693,506
Services & Supplies	\$134,411,827	\$124,887,837	\$144,230,977
Capital Equipment	<u>\$0</u>	<u>\$2,555,200</u>	<u>\$2,847,704</u>
Subtotal	\$136,081,777	\$129,322,137	\$148,772,187
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,387,157	\$4,776,322	\$5,157,768
Services & Supplies	\$137,804,158	\$126,856,298	\$146,358,163
Capital Equipment	\$0	\$2,555,200	\$2,847,704
Cost Allocated	<u>(\$13,228)</u>	<u>\$0</u>	<u>\$0</u>
TOTAL COST	\$142,178,087	\$134,187,820	\$154,363,635
STAFFING SUMMARY			
FULL TIME	44.00	47.10	49.15
PART TIME	<u>8.05</u>	<u>11.97</u>	<u>9.10</u>
TOTAL STAFFING	52.05	59.07	58.25

Administrative Services Department

AS Administration

Goal:

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

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 four other divisions: Fiscal Services, Fleet Services, Information Technology, and Human Resources. The division supports the Finance Commission and coordinates its activities and implements its directives.

2006-2007 Standards:

- Ensure that the City is in compliance with all Federal and State laws and City ordinances regarding financial reporting, purchasing, contracts, labor laws, fleet maintenance, 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	2004-05	2005-06	2006-07
Unit Cost			
• AS Administration as a percentage of Department General Fund budget	34.62%	30.77%	25.06%
• AS Administration as a percentage of City-wide General Fund budget	2.11%	1.27%	1.11%

Administrative Services Department

AS Administration

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$454,013	\$445,082	\$464,261
Services & Supplies	\$1,661,232	\$1,052,150	\$936,980
Capital Equipment	\$0	\$0	\$0
Subtotal	<u>\$2,115,246</u>	<u>\$1,497,232</u>	<u>\$1,401,241</u>
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	<u>\$2,115,246</u>	<u>\$1,497,232</u>	<u>\$1,401,241</u>
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$454,013	\$445,082	\$464,261
Services & Supplies	\$1,661,232	\$1,052,150	\$936,980
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	<u>\$2,115,246</u>	<u>\$1,497,232</u>	<u>\$1,401,241</u>

Administrative Services Department

AS Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Director, Admin Services	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
PART TIME			
Finance Commissioner	5.00	5.00	5.00
Subtotal:	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
TOTAL STAFFING:	8.00	8.00	8.00

Administrative Services Department

Fiscal Services

Goal:

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

Description:

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

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

2006-2007 Standards:

- Provide responsive accounting services within generally accepted accounting principles.
- Deposit all revenues within one (1) business day of receipt.
- Invest all funds in accordance with the City's investment policy.
- Provide services to customers by paying all vendors' invoices accurately and within payment terms.
- Ensure compliance with governmental regulations.

Measurements	2004-05	2005-06	2006-07
Services (Output)			
• Number of A/P warrants and payroll checks/direct deposits	44,165	51,842	53,400
• Turnaround time for processing warrants	6 days	6 days	6 days
• Number of accounts receivable invoices	8,100	10,112	10,400
• Number of purchase orders placed	2,095	2,100	2,100
Unit Cost			
• Accounting cost (stated as cost per report filed)	\$1,262	\$970	\$916
Effectiveness			
• Awards received for outstanding financial reporting	2	2	2
• Percent of financial reports and warrants issued on time	100%	100%	100%
• Percent of purchase orders placed on time	95%	98%	99%
• Percent of monthly reports available on time	100%	100%	100%

Administrative Services Department

Fiscal Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$1,247,643	\$1,235,620	\$1,554,930
Services & Supplies	\$267,867	\$329,405	\$355,250
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,515,511	\$1,565,025	\$1,910,180
Cost Allocated	(\$13,228)	\$0	\$0
Revenues	(\$38,016)	(\$31,600)	(\$263,395)
GENERAL FUND SUPPORT	\$1,464,267	\$1,533,425	\$1,646,785
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$836,063	\$981,063	\$770,084
Services & Supplies	\$126,390,518	\$112,132,181	\$133,123,375
Capital Equipment	\$0	\$0	\$0
Subtotal	\$127,226,581	\$113,113,244	\$133,893,459
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,083,706	\$2,216,684	\$2,325,014
Services & Supplies	\$126,658,386	\$112,461,586	\$133,478,625
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$13,228)	\$0	\$0
TOTAL	\$128,728,864	\$114,678,270	\$135,803,639

Administrative Services Department

Fiscal Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Accountant	0.00	0.00	0.85
Accountant	1.00	1.00	0.75
Accounting Technician	2.00	3.00	3.00
Administrative Secretary	2.00	2.00	2.00
Finance Administrator	2.00	1.90	1.65
Lead Accounting Technician	1.00	1.00	1.00
Manager, Fiscal Services	1.00	0.95	0.95
Purchasing Agent	1.00	1.00	1.00
Senior Accountant	4.00	3.75	3.95
Senior Accounting Technician	4.00	4.55	5.00
Senior Buyer	2.00	2.00	2.00
Senior Office Specialist	1.00	1.00	1.00
Treasury Specialist	1.00	1.00	1.00
Subtotal:	<u>22.00</u>	<u>23.15</u>	<u>24.15</u>
PART TIME			
Accounting Technician-EPT	<u>0.90</u>	<u>0.25</u>	<u>0.00</u>
Subtotal:	0.90	0.25	0.00
TOTAL STAFFING:	22.90	23.40	24.15

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.

2006-2007 Standards:

- Maintain the City's classification plan by conducting ongoing classification reviews and responding to departmental requests for position reviews.
- Prepare recruitment flyers, selection guidelines and advertising strategy for open recruitments within 7 working days following receipt of requisition.
- Manage the pay for performance process per the adopted Memoranda of Understanding, Salary and Compensation Resolution, and the Personnel Rules and Regulations.
- Conduct application review process within 5 working days after the recruitment closing date.
- Process payroll in conformance with State and Federal Regulations, employee MOUs and personnel policies.

Measurements	2004-05	2005-06	2006-07
Services			
• Average number of Personnel Action Forms processed each payroll	89	96	>90
• Number of COBRA and retiree health plan participants	89	99	102
Efficiency			
• Percentage of employees participating in direct deposit	77%	75%	77%
• Percentage of City Facilities in compliance with City's Safety Policy and Standards within ninety days of inspection.	100%	100%	100%
Unit Cost			
• Average workers' compensation cost per closed claim	\$11,040	\$12,000	\$14,000
• New workers' compensation claims per budgeted FTE	0.13	<0.20	<0.20
Effectiveness			
• Percentage of appointments made from the first tier of the eligibility list	90%	85%	84%
• Percentage of appointments that pass probation	97.8%	85%	97%
• Litigated cases as a percentage of total open workers' compensation claims	6%	10%	<10%
• Number of liability claims litigated per year	<10	<10	<10

Administrative Services Department

Human Resources

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$873,174	\$1,216,520	\$1,445,071
Services & Supplies	\$291,404	\$586,906	\$834,956
Capital Equipment	\$0	\$0	\$0
Subtotal	<u>\$1,164,578</u>	<u>\$1,803,426</u>	<u>\$2,280,027</u>
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	<u>\$1,164,578</u>	<u>\$1,803,426</u>	<u>\$2,280,027</u>
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$833,887	\$747,201	\$705,637
Services & Supplies	\$4,596,288	\$8,865,751	\$5,900,196
Capital Equipment	\$0	\$0	\$0
Subtotal	<u>\$5,430,175</u>	<u>\$9,612,952</u>	<u>\$6,605,833</u>
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,707,061	\$1,963,720	\$2,150,708
Services & Supplies	\$4,887,692	\$9,452,657	\$6,735,152
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	<u>\$6,594,753</u>	<u>\$11,416,377</u>	<u>\$8,885,860</u>

Administrative Services Department

Human Resources

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Program Assistant	0.00	0.00	1.00
Administrative Aide	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Human Resources Systems Spec	1.00	1.00	1.00
Lead Payroll Systems Spec	1.00	0.00	0.00
Management Analyst I	1.00	0.00	0.00
Management Analyst II	3.00	3.00	3.00
Manager, Human Resources	1.00	1.00	1.00
Office Specialist	0.00	1.00	1.00
Payroll Systems Specialist	2.00	2.00	2.00
Personnel Administrator	1.00	1.00	1.00
Program Assistant	3.00	3.00	3.00
Program Specialist	1.00	1.00	1.00
Risk Mgmt Administrator	1.00	1.00	1.00
Senior Management Analyst	0.00	2.00	2.00
Senior Office Specialist	1.00	1.00	1.00
Subtotal:	18.00	19.00	20.00
PART TIME			
Human Resources Specialist-EPT	0.00	0.00	0.80
Human Resources Specialist-PT	0.47	0.50	0.00
Intern II-PT	0.00	0.00	1.50
Intern I-PT	0.68	4.00	0.50
Program Assistant-EPT	0.00	0.00	0.80
Program Assistant-PT	0.00	0.47	0.00
Senior Office Specialist-EPT	1.00	0.75	0.00
Senior Office Specialist-PT	0.00	0.00	0.50
Subtotal:	2.15	5.72	4.10
TOTAL STAFFING:	20.15	24.72	24.10

Administrative Services Department

Information Technology

Goal:

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

Description:

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

2006-2007 Standards:

- Implement the Strategic Technology Plan in a timely manner, working with each department.
- Achieve greater than 95% for all service levels.
- Have customer (City employees) satisfaction survey overall rating of better than satisfactory.
- Monitor and support the Public Safety Network and servers.

Measurements	2004-05	2005-06	2006-07
Services			
• Maintain personal computers and systems on the City Wide Area Network	550-600	600-650	600-650
• Maintain network server and connectivity (number of servers)	98	110	110
Efficiency			
• Implemented Strategic Technology Plan per schedule	On Time	On Time	On Time
Unit Cost			
• IT costs as a percentage of General Fund Budget	4.7%	5.6%	6.6%
• IT costs divided by the number of personal computers	-	\$9,340	\$8,208
Effectiveness			
• Percent service level achievement	95%	95%	95%
• Customer satisfaction survey	Satisfactory	Satisfactory	Satisfactory

Administrative Services Department

Information Technology

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$142,376	\$0	\$0
Services & Supplies	\$1,171,790	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,314,166	\$0	\$0
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$1,314,166	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$150,836	\$217,785
Services & Supplies	\$3,425,021	\$3,889,905	\$5,207,406
Capital Equipment	\$0	\$2,555,200	\$2,847,704
Subtotal	\$3,425,021	\$6,595,941	\$8,272,895
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$142,376	\$150,836	\$217,785
Services & Supplies	\$4,596,811	\$3,889,905	\$5,207,406
Capital Equipment	\$0	\$2,555,200	\$2,847,704
Cost Allocated	\$0	\$0	\$0
TOTAL	\$4,739,187	\$6,595,941	\$8,272,895

Administrative Services Department Information Technology

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Duplicating Technician	0.00	1.00	1.00
Information Technology Admin	<u>1.00</u>	<u>1.00</u>	<u>1.00</u>
Subtotal:	1.00	2.00	2.00
PART TIME			
Duplicating Technician-PT	<u>0.00</u>	<u>1.00</u>	<u>0.00</u>
Subtotal:	0.00	1.00	0.00
TOTAL STAFFING:	1.00	3.00	2.00

Community Development Department



Budget Summary:

The FY 2006-07 Community Development Department operating budget focuses resources on essential services and funds to meet the City's strategic goals. The Community Development Department is entrusted with planning the City's residential communities and commercial/industrial centers, as well as ensuring that all construction in the City complies with building codes. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes expenditures of \$6,430,525 and

revenues of \$207,000. The budget provides for a total of 90 full-time employees and 12.44 part-time employees.

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

Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

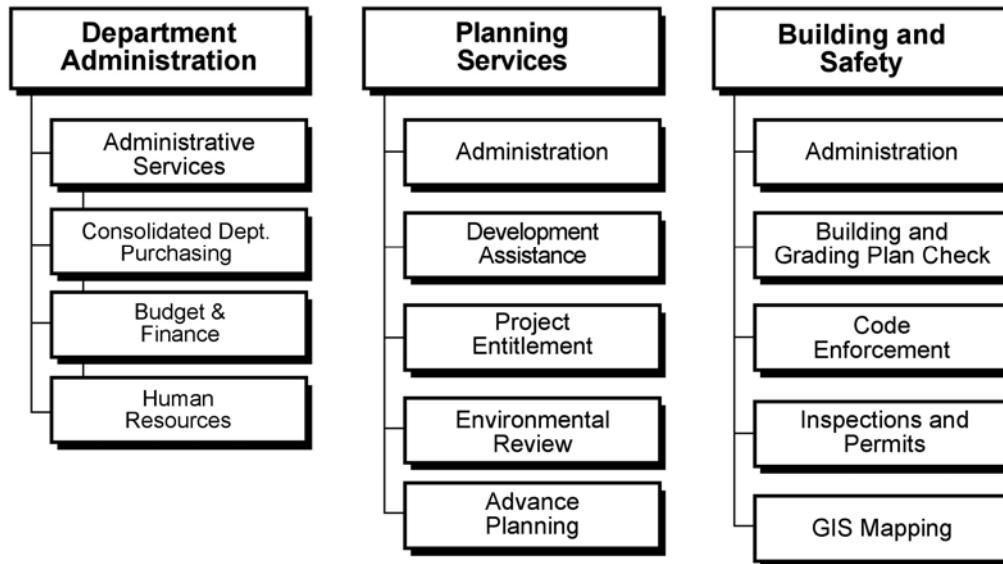
- Continue to take actions that make Irvine an attractive place to do business such as maintaining development processing time standards and competitive fee structures.

Promote effective government

- Provide the highest quality service in the most cost-effective manner.
- Provide consistently professional services to the residents and constituents of the community.

Community Development Department

Services to the Community:



Community Development Department

Department Budget Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$3,604,133	\$4,082,771	\$3,659,698
Services & Supplies	\$1,700,437	\$3,254,342	\$2,770,827
Capital Equipment	\$0	\$0	\$0
Subtotal	\$5,304,570	\$7,337,113	\$6,430,525
Cost Allocated	(\$17,176)	\$0	\$0
Revenues	(\$435,105)	(\$382,000)	(\$207,000)
GENERAL FUND SUPPORT	\$4,852,289	\$6,955,113	\$6,223,525
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,761,939	\$6,585,000	\$6,987,885
Services & Supplies*	\$7,078,250	\$12,397,586	\$5,865,914
Capital Equipment	\$30,860	\$5,000	\$5,000
Subtotal	\$12,871,049	\$18,987,586	\$12,858,799
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$9,366,072	\$10,667,771	\$10,647,583
Services & Supplies*	\$8,778,687	\$15,651,928	\$8,636,741
Capital Equipment	\$30,860	\$5,000	\$5,000
Cost Allocated	(\$17,176)	\$0	\$0
TOTAL COST	\$18,158,443	\$26,324,699	\$19,289,324
STAFFING SUMMARY			
FULL TIME	84.00	84.90	90.00
PART TIME	15.15	17.45	12.44
TOTAL STAFFING	99.15	102.35	102.44

Community Development Department

CD Administration

Goal:

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

Description:

The Administrative section directs all department functions; establishes and implements priorities, policies and procedures; provides oversight of contracts; as well as administrative support in human resources, training, budget, purchasing, finance and special projects for the department's 90 full time and 12.44 part time employees. Annually, the section processes more than 300 public requests for records research.

2006-07 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	2004-05	2005-06	2006-07
Services			
• Number of Response Letters completed	52	60	35
Efficiency			
• Percent of public requests for files and information responded to within 10 days.	100%	100%	100%
• Percent of invoices processed within 15 day	95%	95%	95%
Unit Cost			
• Percentage of the Community Development Department's General Fund devoted to Administration services	32.9%	33.3%	35.4%
Effectiveness			
• Overall customer service evaluations that met or exceeded customer expectations	93%	85%	90%

Community Development Department

CD Administration

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$551,970	\$505,593	\$546,269
Services & Supplies	\$1,193,773	\$1,936,900	\$1,732,175
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,745,743	\$2,442,493	\$2,278,444
Cost Allocated	(\$1,698)	\$0	\$0
Revenues	(\$216,822)	(\$177,000)	(\$2,000)
GENERAL FUND SUPPORT	\$1,527,223	\$2,265,493	\$2,276,444
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$53,847	\$50,336	\$51,345
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$53,847	\$50,336	\$51,345
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$605,817	\$555,929	\$597,614
Services & Supplies	\$1,193,773	\$1,936,900	\$1,732,175
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$1,698)	\$0	\$0
TOTAL	\$1,797,892	\$2,492,829	\$2,329,789

Community Development Department

CD Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Senior Office Specialist	0.00	0.00	1.00
Administrative Aide	1.00	1.00	1.00
Administrative Coordinator	1.00	1.00	1.00
Director, Community Development	1.00	1.00	1.00
Senior Management Analyst	1.00	0.90	1.00
Senior Office Specialist	<u>0.80</u>	<u>0.80</u>	<u>0.00</u>
Subtotal:	4.80	4.70	5.00
PART TIME			
Senior Office Specialist-EPT	<u>0.35</u>	<u>0.35</u>	<u>0.00</u>
Subtotal:	0.35	0.35	0.00
TOTAL STAFFING:	5.15	5.05	5.00

Community Development Department

Development Services

Goal:

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

Description:

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

2006-07 Standards:

- Complete agendas and support material for the Planning Commission, Zoning Administrator and Subdivision Committee within established deadlines.
- Complete all work programs per established schedules and deadlines.
- Process all development applications within established timeframes.
- Continue planning efforts to adopt and implement the Irvine Business Complex Mixed Use Residential Zoning Code Amendment.

Measurements

	2004-05	2005-06	2006-07
Services			
• Number of cases reviewed by the Planning Commission	51	86	90
• Number of cases reviewed by the Zoning Administrator	40	30	45
• Number of cases reviewed by the Subdivision Committee	21	31	40
• Number of code compliance cases processed	407	400	400
Efficiency			
• Permits processed within established timeframes	97%	97%	97%
• Discretionary cases processed within established timeframes	90%	90%	90%
Unit Cost			
• Average processing cost for a Tentative Tract Map	\$9,850	\$9,850	\$9,850
• Average processing cost for a Master Plan	\$9,775	\$9,775	\$9,775
• Average processing cost for a Conditional Use Permit (PC)	\$11,000	\$11,000	\$11,000
• Average processing cost for a Major Code Compliance	\$3,200	3,200	\$3,200
• Percentage of the Community Development Department's General Fund devoted to Planning Services	42.2%	46.3%	41.2%
Effectiveness			
• Division customer survey ratings that met or exceeded customer expectations	90%	85%	95%

Community Development Department

Development Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$1,973,470	\$2,447,020	\$2,020,929
Services & Supplies	\$262,429	\$953,226	\$630,800
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,235,899	\$3,400,246	\$2,651,729
Cost Allocated	(\$14,678)	\$0	\$0
Revenues	(\$218,153)	(\$205,000)	(\$205,000)
GENERAL FUND SUPPORT	\$2,003,068	\$3,195,246	\$2,446,729
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$982,882	\$844,546	\$860,064
Services & Supplies	\$4,338,435	\$8,130,782	\$1,535,000
Capital Equipment	\$30,860	\$0	\$0
Subtotal	\$5,352,177	\$8,975,328	\$2,395,064
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,956,352	\$3,291,565	\$2,880,993
Services & Supplies	\$4,600,864	\$9,084,008	\$2,165,800
Capital Equipment	\$30,860	\$0	\$0
Cost Allocated	(\$14,678)	\$0	\$0
TOTAL	\$7,573,398	\$12,375,573	\$5,046,793

Community Development Department

Development Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Assistant Planner	0.00	0.00	1.00
Administrative Secretary	2.00	2.00	2.00
Assistant Planner	0.00	2.00	2.00
Associate Planner	8.00	8.00	8.00
Grants Coordinator	1.00	0.00	0.00
Manager, Development Services	1.00	1.00	1.00
Manager, Planning Services	1.00	0.00	0.00
Principal Planner	5.00	4.00	4.00
Senior Office Specialist	0.20	0.20	0.00
Senior Planner	7.00	7.00	7.00
Strategic Program Administrator	1.00	0.00	0.00
Subtotal:	26.20	24.20	25.00
PART TIME			
Assistant Planner-EPT	0.95	2.85	1.90
Associate Planner-EPT	2.00	0.00	0.00
Intern II-PT	0.50	0.75	0.48
Planning Commissioner	5.00	5.00	5.00
Senior Office Specialist-EPT	0.55	0.55	0.00
Zoning Administrator	1.00	1.00	1.00
Subtotal:	10.00	10.15	8.38
TOTAL STAFFING:	36.20	34.35	33.38

Community Development Department

Building and Safety Administration

Goal:

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

Description:

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

2006-07 Standards:

- Complete all work programs per established schedules and deadlines.
- Enhance processing and inspection procedures by conducting and responding to applicant surveys.
- Coordinate with the Orange County Fire Authority to ensure plan reviews and inspections are completed within established timeframes.
- Meet all NPDES Water Quality mandates applicable to Building and Safety.

Measurements	2004-05	2005-06	2006-07
Efficiency			
<ul style="list-style-type: none"> • Maintain established turnaround times for division activities including inspections, plan checks, and GIS maps 	95 to 100%	95 to 100%	95 to 100%
Unit Cost			
<ul style="list-style-type: none"> • Percent of the Community Development's General Fund expenditures Building and Safety Administration services 	4.4%	2.8%	3.5%
Effectiveness			
<ul style="list-style-type: none"> • Division customer survey ratings that met or exceeded customer expectations 	90%	85%	90%

Community Development Department

Building and Safety Administration

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$181,432	\$156,291	\$173,977
Services & Supplies	\$51,049	\$48,600	\$52,400
Capital Equipment	\$0	\$0	\$0
Subtotal	\$232,481	\$204,891	\$226,377
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$232,481	\$204,891	\$226,377
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$203,950	\$229,220	\$238,755
Services & Supplies	\$97,845	\$629,800	\$521,950
Capital Equipment	\$0	\$0	\$0
Subtotal	\$301,796	\$859,020	\$760,705
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$385,382	\$385,511	\$412,732
Services & Supplies	\$148,894	\$678,400	\$574,350
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$534,277	\$1,063,911	\$987,082

Community Development Department

Building and Safety Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Coordinator	0.00	0.00	0.00
Administrative Secretary	1.00	1.00	1.00
Deputy Dir/Chief Building Official	1.00	1.00	1.00
Senior Management Analyst	0.50	0.50	0.50
Senior Office Specialist	0.50	0.00	1.00
Subtotal:	3.00	2.50	3.50
TOTAL STAFFING:	3.00	2.50	3.50

Community Development Department

Inspection, Plan Check and Permit Services

Goal:

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

Description:

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

2006-07 Standards:

- Route all permits and plans on the same day received.
- Complete all plan checks within specified timeframes.
- Complete inspections on the workday following receipt of the inspection request.
- Calculate fees for 95% of permit applications within 24 hours of plan check completion.

Measurements	2004-05	2005-06	2006-07
Services			
• Number of Applications received	2,627	2,400	2,600
• Number of Inspections Completed	124,591	130,100	135,000
• Number of Permits Issued	13,424	14,930	15,900
Efficiency			
• Percent of inspections performed the day after the requests reviewed	100%	100%	100%
• Percent of plan checks completed within established timeframes	95%	95%	95%
• Fees calculated within 24 hours of plan check completion	90%	95%	95%
Residential Unit Cost			
• Average Plan Check cost per sq/ft – New SFD units	\$0.15	\$0.15	\$0.25
• Average Inspection cost per sq/ft – New SFD units	\$0.22	\$0.22	\$0.26
• Percentage of the Community Development Department's General Fund expenditures devoted to Inspection, Plan Check and Permit Services	3.5%	2.3%	2.8%
Effectiveness			
• Division customer satisfaction survey rating that met or exceeded customer expectations	93%	85%	90%
• Percentage of counter customers served within 20 minutes	80%	75%	75%

Community Development Department

Inspection, Plan Check and Permit Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$138,770	\$104,174	\$104,267
Services & Supplies	\$44,273	\$62,654	\$74,952
Capital Equipment	\$0	\$0	\$0
Subtotal	\$183,043	\$166,828	\$179,219
Cost Allocated	(\$762)	\$0	\$0
Revenues	(\$130)	\$0	\$0
GENERAL FUND SUPPORT	\$182,151	\$166,828	\$179,219
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,463,876	\$5,248,125	\$5,619,189
Services & Supplies	\$2,641,969	\$3,556,704	\$3,763,664
Capital Equipment	\$0	\$5,000	\$5,000
Subtotal	\$7,105,845	\$8,809,829	\$9,387,853
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$4,602,646	\$5,352,299	\$5,723,456
Services & Supplies	\$2,686,242	\$3,619,358	\$3,838,616
Capital Equipment	\$0	\$5,000	\$5,000
Cost Allocated	(\$762)	\$0	\$0
TOTAL	\$7,288,126	\$8,976,657	\$9,567,072

Community Development Department

Inspection, Plan Check and Permit Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Building Inspection Supervisor	0.00	0.00	0.95
(N) Principal Plan Check Engineer	0.00	0.00	1.00
Administrative Aide	1.00	1.00	1.00
Building Inspection Supervisor	2.85	3.77	3.80
Building Inspector	0.92	0.92	0.96
Deputy Building Official	0.85	0.85	0.85
Engineering Geologist	1.00	1.00	1.00
Lead Permit Specialist	0.00	1.00	1.00
Permit Specialist I	1.00	1.00	1.00
Permit Specialist II	4.00	3.00	3.00
Plans Examiner	2.00	2.00	2.00
Principal Plan Check Engineer	1.00	1.00	1.00
Senior Building Inspector	12.88	13.80	14.40
Senior Civil Engineer	1.00	1.00	1.00
Senior Construction Inspector	3.68	3.68	3.84
Senior Management Analyst	1.50	1.50	1.50
Senior Office Specialist	0.50	0.00	0.00
Senior Permit Specialist	3.92	3.92	3.92
Senior Plan Check Engineer	5.00	6.00	6.00
Subtotal:	43.10	45.44	48.22
PART TIME			
Intern II-PT	0.48	0.00	0.00
Intern I-PT	0.48	0.00	0.00
Permit Specialist-EPT	1.00	1.00	0.00
Senior Office Specialist-EPT	0.95	0.95	1.60
Senior Office Specialist-PT	0.00	1.00	0.00
Senior Plan Check Engineer-PT	0.00	0.50	0.48
Subtotal:	2.90	3.45	2.08
TOTAL STAFFING:	46.00	48.89	50.30

Community Development Department

Code Enforcement and GIS Services

Goal:

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

Description:

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

2006-07 Standards:

- Respond to Water Quality, Fire and Life Safety complaints within 2 working days.
- Respond to non-fire and non-Life Safety complaints within 5 working days.
- Complete GIS projects within customer timeframes.
- Complete water quality inspections required by NPDES Water Quality Permit.

Measurements	2004-05	2005-06	2006-07
Services			
• Number of Code Enforcement cases received	1,1164	1,240	1,300
• Number of GIS projects completed	341	560	580
• Number of illegal signs removed	6,533	9,667	11,000
Efficiency			
• Respond to water quality, fire and life safety complaints within 2 days	100%	100%	100%
• Weed abatement compliance achieved	100%	100%	100%
• Complete GIS projects within customer timeframes			
Unit Cost			
Percent of the Community Development Department's General Fund operating budget expenditures devoted to Code Enforcement and GIS Services	17.1%	15.3%	17.0%
Effectiveness			
• Percentage of Code Enforcement cases resolved	100%	100%	100%
• Percentage of Code Enforcement cases resolved without legal action	95%	95%	95%

Community Development Department

Code Enforcement and GIS Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$758,491	\$869,693	\$814,256
Services & Supplies	\$148,913	\$252,962	\$280,500
Capital Equipment	\$0	\$0	\$0
Subtotal	\$907,404	\$1,122,655	\$1,094,756
Cost Allocated	(\$39)	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$907,365	\$1,122,655	\$1,094,756
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$57,383	\$212,773	\$218,532
Services & Supplies	\$0	\$80,300	\$45,300
Capital Equipment	\$0	\$0	\$0
Subtotal	\$57,383	\$293,073	\$263,832
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$815,874	\$1,082,466	\$1,032,788
Services & Supplies	\$148,913	\$333,262	\$325,800
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$39)	\$0	\$0
TOTAL	\$964,748	\$1,415,728	\$1,358,588

Community Development Department

Code Enforcement and GIS Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Building Inspection Supervisor	0.00	0.00	0.05
(N) Senior Building Inspector	0.00	0.00	1.00
Associate Engineer	1.00	1.00	1.00
Building Inspection Supervisor	0.15	0.23	0.20
Building Inspector	0.08	0.08	0.04
Code Enforcement Supervisor	1.00	1.00	1.00
Deputy Building Official	0.15	0.15	0.15
GIS Analyst	0.00	1.00	1.00
GIS Application Specialist	1.00	1.00	1.00
GIS Supervisor	1.00	1.00	1.00
Senior Building Inspector	1.12	1.20	0.60
Senior Construction Inspector	0.32	0.32	0.16
Senior GIS Analyst	1.00	1.00	1.00
Senior Permit Specialist	0.08	0.08	0.08
Subtotal:	6.90	8.06	8.28
PART TIME			
Building Inspector-EPT	0.90	0.00	0.00
Engineering Aide-EPT	0.00	1.00	0.98
Engineering Aide-PT	1.00	0.00	1.00
Intern II-PT	0.00	0.50	0.00
Intern I-PT	0.00	1.00	0.00
Senior Building Inspector-EPT	0.00	1.00	0.00
Subtotal:	1.90	3.50	1.98
TOTAL STAFFING:	8.80	11.56	10.26

Community Services Department



Budget Summary:

The FY 2006-07 Community Services Department operating budget focuses resources on core services to meet the City's strategic goals. The Community Services Department is entrusted with developing, building and maintaining public facilities and programs that enhance the quality of life enjoyed by Irvine's residents. The department's budget is based on the continuation of core, mandated and City Council-directed services and includes General Fund expenditures of \$25,693,224 with revenues of \$6,411,872. The budget provides for a total of 91 full-time employees, and 217.46 part-time staff (in Full Time Equivalencies).

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

Strategic Goals:

A Clean and Well Maintained Environment

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

Safe Community

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

Economic Prosperity and a Livable Community

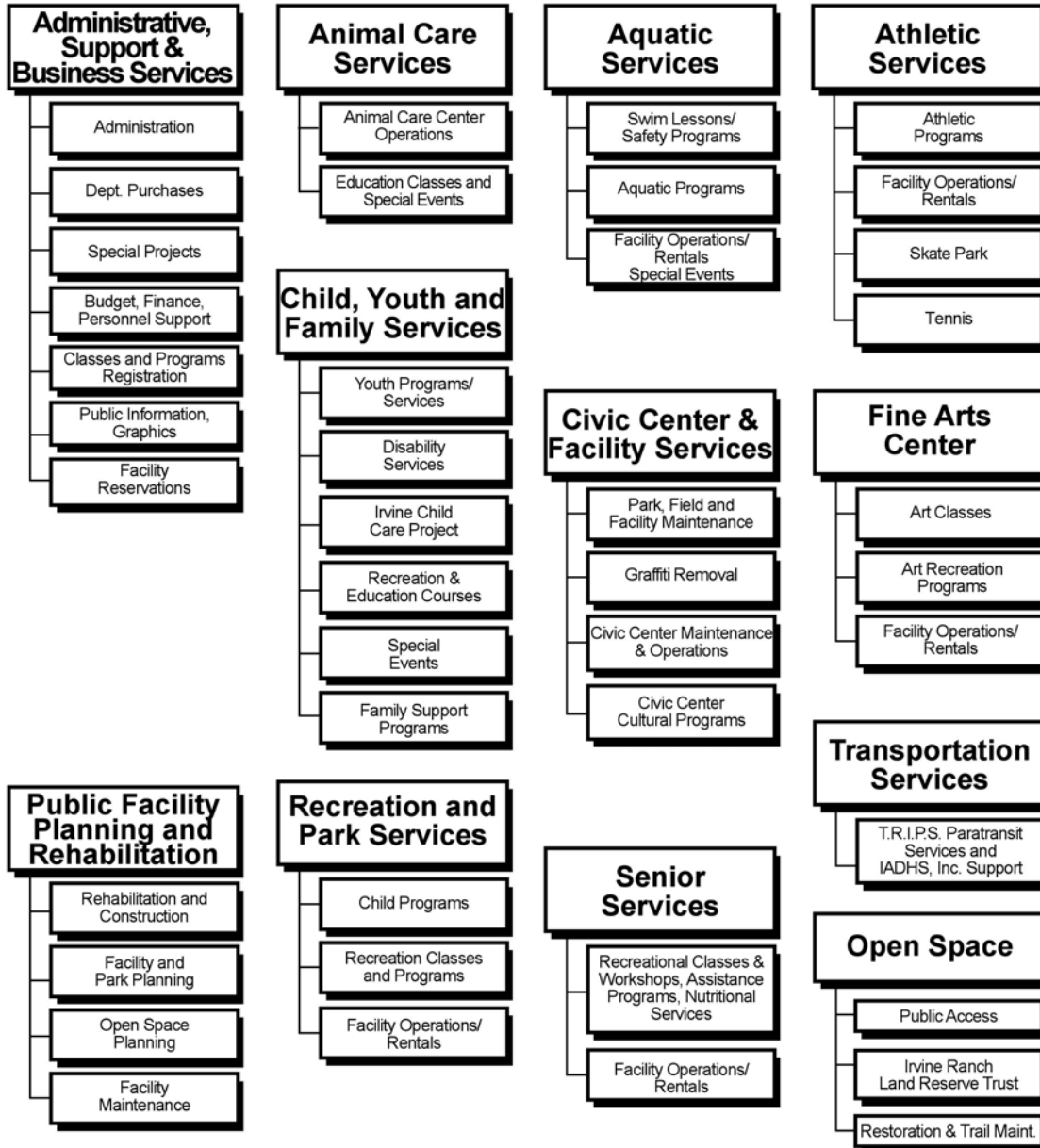
- Support local businesses and non-profit organizations through collaboration and coordination of activities.
- Implement the City's annual Capital Improvement Program regarding parks and facilities.

Effective Government

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

Community Services Department

Services to the Community:



Community Services Department

Department Budget Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$13,189,530	\$14,760,623	\$15,587,120
Services & Supplies	\$7,097,199	\$9,130,574	\$10,056,104
Capital Equipment	\$47,619	\$50,000	\$50,000
Subtotal	\$20,334,348	\$23,941,197	\$25,693,224
Cost Allocated	(\$6,677)	\$0	\$0
Revenues	(\$5,657,877)	(\$5,720,328)	(\$6,411,872)
GENERAL FUND SUPPORT	\$14,669,794	\$18,220,869	\$19,281,352
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,144,115	\$971,715	\$949,957
Services & Supplies*	\$6,111,664	\$7,375,792	\$7,997,549
Capital Equipment	\$42,712	\$0	\$0
Subtotal	\$7,298,491	\$8,347,507	\$8,947,506
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$14,333,645	\$15,732,338	\$16,537,077
Services & Supplies*	\$13,208,863	\$16,506,366	\$18,053,653
Capital Equipment	\$90,331	\$50,000	\$50,000
Cost Allocated	(\$6,677)	\$0	\$0
TOTAL COST	\$27,626,162	\$32,288,704	\$34,640,730
STAFFING SUMMARY			
FULL TIME	83.00	83.00	91.00
PART TIME	208.96	209.79	217.46
TOTAL STAFFING	291.96	292.79	308.46

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

Community Services Department

CS Administration

Goal:

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

Description:

Provides the resources necessary to direct, manage, and support the Department's 26 organizational sections spread through 10 Funds, including personnel, training, budget, and special projects. Serves as liaison and secretary to the Community Services Commission. Provides administrative and management support to the City Council, City Commissions, and City Manager, and assists community groups and organizations. Provides administrative oversight of park facilities and the capital construction program.

2006-07 Standards:

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

Measurements	2004-05	2005-06	2006-07
Efficiency			
<ul style="list-style-type: none"> • Percentage of the Community Services Department net General Fund operating support devoted to administration 	3.3%	2.9%	3.7%
Unit Cost			
<ul style="list-style-type: none"> • CS Administration section net General Fund operating budget expenditures cost per capita (population) 	\$2.80	\$2.85	\$3.71
Effectiveness			
<ul style="list-style-type: none"> • Percent of customer satisfaction rating as "Excellent" and "Good" 	94%	94%	96%
<ul style="list-style-type: none"> • Percent of customer satisfaction rating as "Fair" 	4%	4%	4%

Community Services Department CS Administration

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$357,145	\$488,459	\$685,827
Services & Supplies	\$124,415	\$33,816	\$33,816
Capital Equipment	\$0	\$0	\$0
Subtotal	\$481,560	\$522,275	\$719,643
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$481,560	\$522,275	\$719,643
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$69,314	\$0	\$0
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$69,314	\$0	\$0
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$426,459	\$488,459	\$685,827
Services & Supplies	\$124,415	\$33,816	\$33,816
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$550,874	\$522,275	\$719,643

Community Services Department

CS Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Deputy Director, Comm. Services	1.00	0.00	0.00
Director, Community Services	1.00	1.00	1.00
Manager, Community Services	<u>0.00</u>	<u>2.00</u>	<u>2.00</u>
Subtotal:	4.00	5.00	5.00
PART TIME			
Community Services Commissioner	<u>5.00</u>	<u>5.00</u>	<u>5.00</u>
Subtotal:	5.00	5.00	5.00
TOTAL STAFFING:	9.00	10.00	10.00

Community Services Department

Animal Care Center

Goal:

To provide quality humane animal services and sheltering; provide for the basic needs, adoption and early spay/neuter of shelter animals; provide state mandated licensing services and depository services for animals.

Description:

The Animal Care Center provides a model program which strongly promotes pet owner responsibility, pet registration, community involvement, animal spay and neutering, humane education, and service to the community. On an annual basis, over 1,100 animals are spayed/neutered, 2,000 animals are adopted, and 500 animals returned to their owners. Additionally, approximately 300 volunteers exercise, socialize and groom animals, and also provide support with front office duties and special events.

2006-07 Standards:

- Increase the current success rate of 85% for the combined animal adoptions and redemptions programs.
- Maintain active volunteer support program.
- Offer at least 3 shelter tours or school visits per month to encourage responsible animal care.

Measurements	2004-05	2005-06	2006-07
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)	9,025	11,281	12,000
Efficiency			
• Annual number of animals sheltered	2,384	2,673	3,000
• Annual number of sheltered days	59,600	66,825	66,000
• Average number of sheltered days	25	25	20
• Percentage of tagged and registered animals that are returned to owners	97%	98%	98%
• Percentage of impounded animals spayed/neutered prior to adoption	100%	100%	100%
• Annual volunteer hours	11,000	12,000	15,000
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to Animal Care	3.8%	3.5%	3.8%
• Net cost per animal per shelter day	\$9.35	\$9.55	\$11.11
Effectiveness			
• Percentage of combined Customer service satisfaction rating of “Very Good” or “Excellent”	98%	98%	99%

Community Services Department

Animal Care Center

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$797,773	\$842,010	\$848,396
Services & Supplies	\$256,252	\$213,783	\$304,677
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$1,054,025	\$1,055,793	\$1,153,073
Cost Allocated	\$0	\$0	\$0
Revenues	<u>(\$496,537)</u>	<u>(\$417,600)</u>	<u>(\$419,600)</u>
GENERAL FUND SUPPORT	\$557,488	\$638,193	\$733,473
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$3,917	\$11,320	\$0
Services & Supplies	\$95,886	\$106,691	\$129,882
Capital Equipment	<u>\$12,562</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$112,365	\$118,011	\$129,882
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$801,690	\$853,330	\$848,396
Services & Supplies	\$352,138	\$320,474	\$434,559
Capital Equipment	\$12,562	\$0	\$0
Cost Allocated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$1,166,390	\$1,173,804	\$1,282,955

Community Services Department

Animal Care Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Senior Accounting Technician	0.00	0.00	1.00
Animal Care Center Coordinator	1.00	0.00	0.00
Animal Care Center Supervisor	1.00	1.00	1.00
Community Services Superintendent	0.00	0.13	0.00
Community Services Supervisor	0.00	1.00	0.00
CS Program Coordinator	0.00	0.00	1.00
Registered Veterinarian Technician	1.00	1.00	1.00
Subtotal:	3.00	3.13	4.00
PART TIME			
Animal Care Attendant-EPT	0.90	0.00	0.00
Animal Care Attendant-PT	7.28	7.31	5.68
Animal Care Specialist-EPT	3.37	4.50	4.35
Community Services Leader III-PT	0.50	0.60	0.63
Department Aide-PT	0.64	0.60	0.35
Office Assistant III-EPT	0.00	0.00	0.88
Office Assistant II-PT	0.00	0.00	0.88
Senior Accounting Technician-EPT	0.90	0.90	0.00
Senior Animal Care Specialist-EPT	1.80	0.90	0.90
Subtotal:	15.39	14.81	13.66
TOTAL STAFFING:	18.39	17.93	17.66

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 Centers re-opened in September 2004. During this fiscal year staff activities will focus on further strengthening the programs in the community.

2006-07 Standards:

- Process all program registrations within one business day.
- Process all Facility Use applications within three business days.
- Prepare and distribute billing invoices within five business days.

Measurements	2004-05	2005-06	2006-07
Inventory			
• Pools (# of pools)	4	4	4
• Pool Facilities (square feet)	13,400	13,400	13,400
• Participants - Learn to Swim (attendance frequency)	2,737	4,000	4,000
• Participants - Lap & Rec. (attendance frequency)	15,194	16,350	16,350
• Special Events - Events (# of days)	15	20	20
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%
• Percent of billing invoices issued within five business days	100%	100%	100%
• Annual hours of operations	7,500	9,282	9,282
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to Aquatic Services	8.6%	7.4%	8.6%
• Operational cost (net) per hour	\$169.10	\$145.05	\$179.04
Effectiveness			
• Percent of satisfied program customers	97%	97%	97%

Community Services Department

Aquatic Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$707,329	\$916,513	\$1,002,831
Services & Supplies	\$700,355	\$762,710	\$1,040,620
Capital Equipment	<u>\$48,316</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$1,456,000	\$1,679,223	\$2,043,451
Cost Allocated	\$0	\$0	\$0
Revenues	<u>(\$187,740)</u>	<u>(\$332,825)</u>	<u>(\$381,600)</u>
GENERAL FUND SUPPORT	\$1,268,260	\$1,346,398	\$1,661,851
 SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$19,578	\$14,222	\$17,841
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$19,578	\$14,222	\$17,841
 ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$707,329	\$916,513	\$1,002,831
Services & Supplies	\$719,933	\$776,932	\$1,058,461
Capital Equipment	\$48,316	\$0	\$0
Cost Allocated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$1,475,579	\$1,693,445	\$2,061,292

Community Services Department

Aquatic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Aquatics Specialist	1.00	1.00	1.00
Aquatics Supervisor	1.00	1.00	1.00
Community Services Superintendent	0.50	0.50	0.50
Facility Maintenance Superintendent	0.00	0.05	0.10
Facility Maintenance Supervisor	0.15	0.15	0.50
Facility Maintenance Technician	0.70	0.70	1.00
Lead Facility Maintenance Tech	0.10	0.10	0.10
Subtotal:	3.45	3.50	4.20
PART TIME			
Community Services Leader III-EPT	0.00	1.42	0.00
Community Services Leader III-PT	1.78	0.64	2.35
Community Services Leader II-PT	7.06	10.17	9.45
Community Services Leader I-PT	2.50	1.92	2.97
Community Services Sr. Leader-EPT	3.61	3.65	3.50
Community Services Sr. Leader-PT	0.00	0.00	0.75
Program Assistant-RPT	0.05	0.00	0.00
Subtotal:	15.00	17.80	19.01
TOTAL STAFFING:	18.45	21.30	23.21

Community Services Department

Athletic Services

Goal:

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

Description:

The Athletic Services section anticipates serving over 975 softball teams, 225 gym league teams, 160 adult soccer teams, 900 youth and adult volunteers in the Harvest Cup Soccer Tournament, 16 teams in the Irvine World News Basketball Tournament, 8-16 teams in the Weinerschnitzel Big West baseball tournament, and 40 players in the OC Coaches All-Star softball game, 1,200 tennis classes/camps, and to allocate fields to 10,000 youth and adult participants of not-for-profit organizations. Additionally, the section provides field and facility reservations, Skate Park supervision, roving crew restroom duties, assistance to the Sports Committee and liaison with youth sports organizations and the Southern California Municipal Athletic Federation, as well as interfaces with Irvine Unified School District, University California-Irvine, Concordia University, Tustin Unified School District and the Irvine Boys and Girls Club on joint-use of fields and facilities.

2006-07 Standards:

- Maintain the percentage of athletic fields in use during weekday operations at 80% or better.
- Increase the percentage of athletic fields in use during weekend operations to 80% or better.
- Serve 42,000 youth and adults at the Skate Park.
- Serve 10,000 youth and adults in the tennis program.

Measurements

	2004-05	2005-06	2006-07
Inventory			
• Facilities (# of joint use gyms)	10	12	12
• Community Athletic Parks (# of parks)	9	11	13
• Neighborhood Athletic Parks (# of Parks)	22	22	22
• Skate Park	1	1	1
• Tennis Courts	53	55	57
Efficiency			
• Number of adult teams served	1,327	1,364	1,364
• Field and league participation (each use)	1,050,000	1,095,000	1,175,000
• Skate Park participation (each use)	44,400	40,000	42,000
• Tennis program registered participation	8,698	9,750	10,000
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to Athletic Services	2.3%	3.6%	2.7%
Effectiveness			
• Percentage of satisfied athletic participants	98%	98%	98%

Community Services Department

Athletic Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$1,012,066	\$1,219,307	\$1,222,531
Services & Supplies	\$729,764	\$621,755	\$859,265
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,741,830	\$1,841,062	\$2,081,796
Cost Allocated	\$0	\$0	\$0
Revenues	(\$1,405,456)	(\$1,183,550)	(\$1,567,635)
GENERAL FUND SUPPORT	\$336,373	\$657,512	\$514,161
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$33,378	\$0	\$0
Services & Supplies	\$49,550	\$173,526	\$198,017
Capital Equipment	\$18,080	\$0	\$0
Subtotal	\$101,008	\$173,526	\$198,017
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,045,444	\$1,219,307	\$1,222,531
Services & Supplies	\$779,314	\$795,281	\$1,057,282
Capital Equipment	\$18,080	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$1,842,838	\$2,014,588	\$2,279,813

Community Services Department

Athletic Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Secretary	0.33	0.33	0.33
Community Services Superintendent	0.50	0.50	0.50
Community Services Supervisor	3.00	2.00	2.00
CS Program Coordinator	1.00	2.00	2.00
Subtotal:	4.83	4.83	4.83
PART TIME			
Community Services Leader II-EPT	0.39	0.00	0.00
Community Services Leader III-EPT	4.91	6.53	5.25
Community Services Leader III-PT	0.95	0.00	1.50
Community Services Leader III-RPT	1.75	1.75	1.75
Community Services Leader II-PT	7.46	8.08	9.03
Community Services Leader I-PT	1.71	1.85	0.79
Community Services Sr. Leader-EPT	0.88	0.88	0.88
Program Specialist-EPT	0.93	0.92	0.95
Reservations Specialist I-PT	0.00	0.00	0.75
Subtotal:	18.98	20.00	20.90
TOTAL STAFFING:	23.81	24.84	25.73

Community Services Department

Business and Support Services

Goal:

To contribute to the City's business strategy by ensuring that the City's and Department's policies, systems, and practices contribute to effective and efficient service delivery. To provide and support a broad range of specialized and general services with excellent customer service to the community, staff and City officials.

Description:

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

2006-07 Standards:

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

Measurements	2004-05	2005-06	2006-07
Services			
• Facility Bookings	13,252	24,000	24,000
• Class Registrations Processed	55,245	55,000	57,000
• Classes Offered	6,687	7,000	7,000
• Graphics Presentations Prepared	420	440	450
• Community Contacts	75,000	80,000	85,000
Efficiency			
• Percentage of requests/contracts processed within timelines	98%	98%	98%
• Ratio of appointments per recruitment	2	2	2
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to Business and Support Services	16.9%	20.8%	17.5%
Effectiveness			
• % of Reservation customers rating services "Very Good" to "Excellent"	92%	95%	95%
• % of Class customers rating services "Very Good" to "Excellent"	92%	92%	95%

Community Services Department

Business and Support Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$1,503,898	\$1,536,158	\$1,393,085
Services & Supplies	\$1,766,801	\$2,904,579	\$2,835,665
Capital Equipment	(\$697)	\$0	\$0
Subtotal	\$3,270,003	\$4,440,737	\$4,228,750
Cost Allocated	\$0	\$0	\$0
Revenues	(\$796,507)	(\$654,300)	(\$858,400)
GENERAL FUND SUPPORT	\$2,473,496	\$3,786,437	\$3,370,350
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$13,180	\$139,487	\$158,369
Services & Supplies	\$2,886	\$99,043	\$87,826
Capital Equipment	\$0	\$0	\$0
Subtotal	\$16,066	\$238,530	\$246,195
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,517,078	\$1,675,645	\$1,551,454
Services & Supplies	\$1,769,687	\$3,003,622	\$2,923,491
Capital Equipment	(\$697)	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$3,286,069	\$4,679,267	\$4,474,945

Community Services Department

Business and Support Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Secretary	1.17	1.17	1.00
Community Services Superintendent	0.70	1.00	0.00
Community Services Supervisor	1.00	1.00	1.00
Facility Reservations Coordinator	1.00	1.00	1.00
Principal Planner	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Senior Management Analyst	2.00	2.00	2.00
Senior Office Specialist	0.60	0.60	0.60
Subtotal:	9.47	9.77	8.60
PART TIME			
Administrative Aide-EPT	0.79	0.79	0.79
Class Registration Specialist-EPT	0.80	0.90	0.90
Class Registration Specialist-PT	0.65	0.00	0.00
Community Services Leader III-PT	0.40	1.10	0.30
Community Services Leader II-PT	0.30	0.00	0.00
Community Services Leader I-PT	0.00	0.00	0.25
Community Services Sr. Leader-EPT	0.95	0.95	0.95
Community Services Sr. Leader-PT	0.10	0.35	0.25
Graphics Designer-EPT	0.65	0.89	0.85
Human Resources Specialist-EPT	0.00	0.75	0.75
Management Analyst-PT	0.25	0.00	0.00
Office Assistant II-PT	0.70	1.50	1.45
Office Assistant I-PT	0.90	0.35	0.70
Reservations Specialist II-EPT	1.78	1.78	1.78
Reservations Specialist II-PT	0.55	0.55	0.96
Reservations Specialist I-PT	0.99	1.50	1.84
Senior Graphics Designer-RPT	0.88	0.89	0.89
Senior Management Analyst-EPT	0.00	0.81	0.81
Subtotal:	10.68	13.10	13.46
TOTAL STAFFING:	20.15	22.87	22.06

Community Services Department

Child, Youth and Family Services

Goal:

To promote the safety, health and well being of children, youth and families living in Irvine through the provision of positive recreational, social and educational opportunities, and to facilitate the provision of safe and affordable child care.

Description:

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

2006-07 Standards:

- Provide information and support activities to a minimum of 10,900 residents or families with disabilities.
- Serve 4,600 clients through the FOR Families program.
- Place 600 youth in local jobs through the Irvine Youth Employment Service.
- Serve 3,300 youth in the After-School Middle School program.
- Serve 1,300 youth through High School Youth Action Team events.
- Serve 7,300 clients through the Child Care Services Information & Referral program.
- Serve an average of 260 clients per month at the Child Resource Center.

Measurements	2004-05	2005-06	2006-07
Inventory			
• Multi-Services Center (# of facilities)	1	1	1
• Facility (square feet)	2,605	2,605	2,605
Efficiency			
• Number of Disability Services participation units	10,800	10,900	10,900
• Number of Youth Services participation units	72,978	73,869	80,000
• Number of Child Care Coordination participation units	7,200	7,900	7,900
• Number of Family Services participation units	4,500	4,500	4,600
• Number of Child Resource Center contact units	3,200	3,200	3,300
• Number of Employment Services contact units	32,000	40,697	35,000
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to Child, Youth and Family Services	9.0%	9.7%	8.5%
Effectiveness			
• Percentage of customer service rating "Good" or "Excellent" satisfied participants	90%	90%	90%

Community Services Department

Child, Youth and Family Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$1,293,757	\$1,358,524	\$1,357,848
Services & Supplies	\$317,788	\$692,691	\$575,614
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,611,545	\$2,051,215	\$1,933,462
Cost Allocated	\$0	\$0	\$0
Revenues	(\$288,323)	(\$284,120)	(\$294,822)
GENERAL FUND SUPPORT	\$1,323,222	\$1,767,095	\$1,638,640
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$108,346	\$40,134	\$44,737
Services & Supplies	\$1,914,135	\$1,846,128	\$2,147,040
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,022,481	\$1,886,262	\$2,191,777
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,402,103	\$1,398,658	\$1,402,585
Services & Supplies	\$2,231,922	\$2,538,819	\$2,722,654
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$3,634,025	\$3,937,477	\$4,125,239

Community Services Department

Child, Youth and Family Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Program Specialist	0.00	0.00	1.00
Administrative Secretary	0.33	0.33	0.00
Community Services Superintendent	0.00	0.00	0.40
Community Services Supervisor	3.00	3.00	2.50
CS Program Coordinator	3.00	3.00	3.00
FOR Families Specialist	1.00	1.00	1.00
Social Services Supv/Counselor	0.50	0.00	0.00
Subtotal:	7.83	7.33	7.90
PART TIME			
Community Services Leader III-EPT	7.10	7.10	6.80
Community Services Leader III-PT	0.60	0.85	0.60
Community Services Leader II-PT	0.48	0.48	0.48
Community Services Leader I-PT	0.00	0.05	0.00
Community Services Sr. Leader-EPT	3.67	4.55	4.43
Community Services Sr. Leader-PT	0.00	0.00	0.13
Department Aide-PT	1.56	1.56	1.92
Graphics Designer-EPT	0.10	0.10	0.00
Office Assistant III-PT	0.75	0.75	1.19
Outreach Assistant-RPT	0.88	0.88	0.88
Program Specialist-EPT	0.88	0.88	0.00
Program Specialist-PT	0.00	0.00	0.48
Subtotal:	16.02	17.19	16.90
TOTAL STAFFING:	23.85	24.52	24.80

Community Services Department

Civic Center and Facility Services

Goal:

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

Description:

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

2006-07 Standards:

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

Measurements	2004-05	2005-06	2006-07
Inventory			
• Community Parks (# of parks)	16	16	18
• Neighborhood Parks (# of parks)	32	34	35
• Trails (# of trails)	10	10	10
• Facilities/Buildings (square feet)	597,494	610,490	610,490
Services			
• Graffiti Removal (# of calls)	505	575	650
• Corrective Work Requests (# of requests)	6,600	6,900	7,200
Efficiency			
• Percent of work orders completed by scheduled date	90%	90%	90%
• Percent of graffiti removed within 72 hours of report	90%	90%	93%
• Percent of corrective work requests completed	90%	90%	90%
• Percent of preventive work requests completed	90%	90%	90%
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to Facility Services	20.6%	17.7%	16.9%
Effectiveness			
• Increased Preventive Maintenance Work Orders	(1,219)	200	300
• Work requests completed	10,600	11,100	12,400
• User satisfaction level	95%	95%	95%

Community Services Department

Civic Center and Facility Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$1,360,697	\$1,555,623	\$1,551,072
Services & Supplies	\$1,769,428	\$1,741,855	\$1,815,270
Capital Equipment	<u>\$0</u>	<u>\$30,000</u>	<u>\$30,000</u>
Subtotal	\$3,130,125	\$3,327,478	\$3,396,342
Cost Allocated	\$0	\$0	\$0
Revenues	<u>(\$110,017)</u>	<u>(\$110,000)</u>	<u>(\$145,774)</u>
GENERAL FUND SUPPORT	\$3,020,108	\$3,217,478	\$3,250,568
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$231,150	\$224,438	\$228,524
Services & Supplies	\$1,964,492	\$2,187,973	\$2,475,050
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$2,195,642	\$2,412,411	\$2,703,574
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,591,847	\$1,780,061	\$1,779,596
Services & Supplies	\$3,733,919	\$3,929,828	\$4,290,320
Capital Equipment	\$0	\$30,000	\$30,000
Cost Allocated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$5,325,767	\$5,739,889	\$6,099,916

Community Services Department

Civic Center and Facility Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Secretary	0.17	0.17	1.00
Community Services Superintendent	0.30	0.00	0.00
Facility Maintenance Specialist	2.00	2.00	2.00
Facility Maintenance Superintendent	1.00	0.65	0.60
Facility Maintenance Supervisor	1.85	1.85	1.50
Facility Maintenance Technician	8.30	8.40	8.10
Lead Facility Maintenance Tech	2.90	2.90	2.90
Master Facility Maintenance Specialist	1.00	1.00	1.00
Program Assistant	1.00	1.00	0.80
Subtotal:	<u>18.52</u>	<u>17.97</u>	<u>17.90</u>
PART TIME			
Administrative Aide-EPT	0.60	0.60	0.66
Community Services Leader III-PT	0.29	0.00	0.00
Office Assistant II-PT	0.00	0.60	0.00
Program Assistant-RPT	0.70	0.00	0.00
Subtotal:	<u>1.59</u>	<u>1.20</u>	<u>0.66</u>
TOTAL STAFFING:	20.11	19.17	18.56

Community Services Department

Irvine Fine Arts Center

Goal:

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

Description:

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

2006-07 Standards:

- Maintain existing weekly hours of operations with 90% of Facility Reservation and Open Studio customers rating services as “Good” or “Excellent.”
- Maintain a 90% customer satisfaction level of “Good” or “Excellent.”

Measurements	2004-05	2005-06	2006-07
Inventory			
• Fine Arts Center (# of facilities)	1	1	1
• Facilities (square feet)	18,000	18,000	18,000
Services			
• Classes & Events (# of classes/events)	715	576	576
• Participants (# of participants)	20,553	20,000	20,000
• Volunteer Help (# of hours)	7,480	7,480	7,480
Efficiency			
• Percent change in the number of participants from previous fiscal year	21%	(3)%	0%
• Number of hours open/supervised	3,770	3,770	3,770
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to the Irvine Fine Arts Center	4.3%	3.5%	3.7%
Effectiveness			
• Percentage of satisfied program participants	98%	97%	97%

Community Services Department

Irvine Fine Arts Center

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$783,739	\$924,447	\$935,638
Services & Supplies	\$398,793	\$390,334	\$435,250
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$1,182,532	\$1,314,781	\$1,370,888
Cost Allocated	\$0	\$0	\$0
Revenues	<u>(\$557,564)</u>	<u>(\$675,000)</u>	<u>(\$650,000)</u>
GENERAL FUND SUPPORT	\$624,968	\$639,781	\$720,888
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$110,839	\$42,317	\$40,776
Capital Equipment	<u>\$5,675</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$116,514	\$42,317	\$40,776
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$783,739	\$924,447	\$935,638
Services & Supplies	\$509,631	\$432,651	\$476,026
Capital Equipment	\$5,675	\$0	\$0
Cost Allocated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$1,299,046	\$1,357,098	\$1,411,664

Community Services Department

Irvine Fine Arts Center

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Community Services Supervisor	1.00	1.00	1.00
Comm. Services Program Coordinator	<u>2.00</u>	<u>2.00</u>	<u>2.00</u>
Subtotal:	3.00	3.00	3.00
PART TIME			
Community Services Leader III-EPT	2.58	2.52	2.38
Community Services Leader III-PT	2.25	3.53	4.45
Community Services Leader II-PT	6.02	3.50	3.30
Community Services Leader I-PT	0.50	2.50	1.50
Community Services Sr. Leader-EPT	3.50	3.25	3.25
Department Aide-PT	0.25	0.00	0.25
Exhibition Curator-EPT	0.75	0.88	0.88
Office Assistant I-PT	<u>1.98</u>	<u>1.70</u>	<u>1.59</u>
Subtotal:	17.82	17.87	17.58
TOTAL STAFFING:	20.82	20.87	20.58

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 and open space planning, review zoning, tentative tract maps, park plan and park design for all public and private park developments. Provide project management for open space, public park construction and rehabilitation.

Description:

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

2006-07 Standards:

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

Measurements	2004-05	2005-06	2006-07
Services			
• Planning Park Projects (# of projects)	71	80	80
• Rehabilitation Projects (# of projects)	12	10	23
• Screen Checks (# of screen checks)	413	420	440
Efficiency			
• Percent of Park Planning projects completed on time	95%	95%	95%
• Percent of construction milestones achieved	98%	98%	98%
• Percent of rehabilitation projects completed	96%	96%	96%
• Percent of screen checks completed on time	90%	90%	90%
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to Public Facility Planning and Rehabilitation	3.8%	1.8%	2.1%
Effectiveness			
• Successfully resolved project issues/conflicts	98%	98%	98%
• Percentage of combined Customer service satisfaction rating of "Very Good" or "Excellent"	95%	95%	95%

Community Services Department

Public Facility Planning and Rehabilitation

Service Center Summary:

GENERAL FUND: APPROPRIATIONS AND REVENUE

Salaries & Benefits	\$548,692	\$311,791	\$394,895
Services & Supplies	\$16,118	\$16,971	\$15,425
Capital Equipment	\$0	\$0	\$0
	<u> </u>	<u> </u>	<u> </u>
Subtotal	\$564,809	\$328,762	\$410,320
Cost Allocated	(\$6,677)	\$0	\$0
Revenues	\$0	\$0	\$0
	<u> </u>	<u> </u>	<u> </u>
GENERAL FUND SUPPORT	\$558,132	\$328,762	\$410,320

SPECIAL FUNDS: APPROPRIATIONS

Salaries & Benefits	\$484,193	\$457,097	\$408,486
Services & Supplies	\$1,670,695	\$2,532,957	\$2,530,812
Capital Equipment	\$6,396	\$0	\$0
	<u> </u>	<u> </u>	<u> </u>
Subtotal	\$2,161,284	\$2,990,054	\$2,939,298

ALL FUNDS: APPROPRIATIONS

Salaries & Benefits	\$1,032,885	\$768,888	\$803,381
Services & Supplies	\$1,686,813	\$2,549,928	\$2,546,237
Capital Equipment	\$6,396	\$0	\$0
Cost Allocated	(\$6,677)	\$0	\$0
	<u> </u>	<u> </u>	<u> </u>
TOTAL	\$2,719,416	\$3,318,816	\$3,349,618

Community Services Department

Public Facility Planning and Rehabilitation

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Secretary	1.33	1.00	1.00
Associate Engineer	2.00	2.00	2.00
Associate Planner	1.00	1.00	1.00
Community Services Superintendent	1.00	1.00	1.00
Facility Constr & Rehab Administrator	1.00	0.00	0.00
Facility Maintenance Superintendent	0.00	0.30	0.30
Program Assistant	0.00	0.00	0.20
Senior Office Specialist	0.40	0.40	0.40
Senior Planner	1.00	1.00	1.00
Subtotal:	7.73	6.70	6.90
PART TIME			
Administrative Aide-EPT	0.20	0.20	0.20
Associate Planner-EPT	0.75	0.00	0.00
Associate Planner-PT	0.16	0.16	0.75
Program Assistant-RPT	0.20	0.20	0.00
Senior Planner-EPT	0.88	0.00	0.00
Subtotal:	2.19	0.56	0.95
TOTAL STAFFING:	9.92	7.26	7.85

Community Services Department

Recreation and Park Services

Goal:

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

Description:

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

2006-07 Standards:

- Maintain existing hours of weekly supervision (79 hours/week).
- To serve a minimum of 600,000 participants.
- To provide a minimum of 10,000 volunteer hours.
- Achieve a 90% customer service rating of "Good" or "Excellent."
- Achieve a 90% rating of meeting customer needs.

Measurements	2004-05	2005-06	2006-07
Inventory			
• Community Park Facilities (# of facilities)	6	8	9
• Facilities (square feet)	58,691	69,157	79,647
Services			
• Number of supervised programs	244	301	331
• Number of staff hours for supervised programs	5,857	6,351	6,986
• Number of unique registrants served (Irvine households)	12,402	14,200	14,600
Efficiency			
• Percent change in the number of programs and activities from previous fiscal year	4%	23%	10%
• Percent change in number of unique registrants from previous fiscal year	4%	15%	3%
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to Recreation and Parks Services	12.1%	11.2%	16.6%
Effectiveness			
• Percentage of combined Customer service satisfaction rating of either "Very Good" or "Excellent"	90%	90%	90%
• Percentage of customers reporting that services meet their needs	90%	90%	90%

Community Services Department

Recreation and Park Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$2,622,185	\$2,845,741	\$3,668,882
Services & Supplies	\$501,383	\$726,785	\$1,137,503
Capital Equipment	\$0	\$0	\$0
Subtotal	\$3,123,568	\$3,572,526	\$4,806,385
Cost Allocated	\$0	\$0	\$0
Revenues	(\$1,346,455)	(\$1,526,426)	(\$1,614,607)
GENERAL FUND SUPPORT	\$1,777,112	\$2,046,100	\$3,191,778
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$28,927	\$0	\$0
Services & Supplies	\$37,097	\$52,376	\$62,731
Capital Equipment	\$0	\$0	\$0
Subtotal	\$66,024	\$52,376	\$62,731
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,651,112	\$2,845,741	\$3,668,882
Services & Supplies	\$538,480	\$779,161	\$1,200,234
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$3,189,592	\$3,624,902	\$4,869,116

Community Services Department

Recreation and Park Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Secretary	0.33	0.33	0.00
Community Services Superintendent	1.00	0.88	2.00
Community Services Supervisor	5.00	4.00	5.00
Comm. Svcs. Program Coordinator	5.00	6.00	6.00
Subtotal:	11.33	11.21	13.00
PART TIME			
Community Services Leader II-EPT	0.00	1.71	0.00
Community Services Leader III-EPT	7.16	8.60	9.79
Community Services Leader III-PT	11.49	10.52	15.75
Community Services Leader II-PT	17.51	11.07	17.42
Community Services Leader I-PT	5.57	5.05	6.26
Community Services Sr. Leader-EPT	10.40	10.40	13.91
Community Services Sr. Leader-PT	0.00	0.00	1.47
Department Aide-PT	1.60	0.81	2.33
Office Specialist-RPT	0.88	0.88	0.88
Subtotal:	54.60	49.03	67.80
TOTAL STAFFING:	65.93	60.24	80.80

Community Services Department

Senior Services

Goal:

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

Description:

The Senior Services program offers a range of services including facility reservations, nutrition services, recreation, transportation, outreach, health safety and welfare education, coordination with other organizations such as Irvine Adult Day Health Services, and outreach to other facilities and in-home supportive services. Additionally, support is provided to the Irvine Senior Council. Senior Services supports the City's strategic goals by promoting a safe and secure community and contributing to a good quality of life for our senior community.

2006-07 Standards:

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

Measurements	2004-05	2005-06	2006-07
Inventory			
• Senior Facilities (# of facilities)	2	2	2
• Facilities (square feet)	48,000	48,000	48,000
Services			
• Programs (# of programs)	193	193	195
• Number of participant contacts	208,000	208,000	210,000
• Supervised Hours (# of hours)	8,520	8,520	8,520
• Volunteer Hours (# of hours)	56,000	56,000	58,000
Efficiency			
• Percent of programs reaching maximum enrollment	85%	85%	85%
• Percent change in the number of participant contacts from previous fiscal year	1%	>1%	>1%
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to Senior Services	8.4%	7.7%	7.4%
• Net operating cost per participant contacts	\$5.94	\$6.72	\$6.83
Effectiveness			
• Percentage of Customer service satisfaction rating of "Excellent"	90%	90%	90%
• Percentage of Outreach customers successfully connected to other agencies	80%	80%	80%

Community Services Department

Senior Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$1,295,132	\$1,442,114	\$1,476,182
Services & Supplies	\$220,603	\$231,950	\$232,791
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$1,515,735	\$1,674,064	\$1,708,973
Cost Allocated	\$0	\$0	\$0
Revenues	<u>(\$280,357)</u>	<u>(\$275,333)</u>	<u>(\$275,333)</u>
GENERAL FUND SUPPORT	\$1,235,378	\$1,398,731	\$1,433,640
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$125,595	\$99,239	\$109,841
Services & Supplies	\$227,735	\$263,957	\$260,904
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$353,330	\$363,196	\$370,745
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,420,727	\$1,541,353	\$1,586,023
Services & Supplies	\$448,338	\$495,907	\$493,695
Capital Equipment	\$0	\$0	\$0
Cost Allocated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$1,869,064	\$2,037,260	\$2,079,718

Community Services Department

Senior Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Senior Accounting Technician	0.00	0.00	1.00
Administrative Secretary	0.33	0.33	0.33
Community Services Superintendent	0.80	0.80	0.40
Community Services Supervisor	1.00	1.00	1.50
CS Program Coordinator	1.00	1.00	1.00
Facility Maintenance Technician	1.00	0.90	0.90
Social Services Supv/Counselor	0.50	1.00	1.00
Subtotal:	4.63	5.03	6.13
PART TIME			
Assistant Food Service Mgr-EPT	0.85	0.84	0.86
Catering Coordinator-EPT	0.88	0.88	0.88
Community Services Leader III-EPT	4.37	4.38	3.50
Community Services Leader III-PT	2.33	1.89	1.49
Community Services Leader II-PT	3.96	3.46	5.35
Community Services Leader I-PT	0.98	2.03	0.59
Community Services Sr. Leader-EPT	3.50	3.50	1.90
Community Services Sr. Leader-PT	0.00	0.00	1.63
Department Aide-PT	0.50	0.63	0.65
Kitchen Assistant II-PT	0.82	0.85	0.84
Kitchen Assistant I-PT	0.37	0.00	0.00
Lead Cook-PT	0.73	0.72	0.73
Office Assistant III-EPT	0.88	0.88	0.88
Office Assistant II-PT	0.66	0.66	0.66
Office Assistant I-PT	2.13	2.13	2.22
Outreach Assistant-EPT	0.00	0.80	1.63
Outreach Assistant-PT	1.76	0.48	0.20
Program Specialist-EPT	0.88	0.88	0.88
Reservations Specialist II-PT	0.00	0.00	0.75
Senior Citizen's Council	7.00	7.00	7.00
Senior Accounting Technician-EPT	1.00	0.88	0.00
Subtotal:	33.58	32.86	32.60
TOTAL STAFFING:	38.21	37.89	38.74

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 Communities Conservation Plan.

2006-07 Standards:

- Coordinate Open Space acceptance and dedication programs.
- Continue development of Open Space access and management.
- Continue work with Irvine Ranch Land Reserve Trust.
- Provide educational and interpretive programming at the Nature Center.

Measurements	2004-05	2005-06	2006-07
Services			
• Open Space – City Owned (acres)	2,136	2,144	2,202
• Open Space – City Administered (acres)	2,136	2,202	2,202
Efficiency			
• Percent of open space milestones achieved	80%	80%	80%
Unit Cost			
• Percentage of the Community Services Department net General Fund operating support devoted to Open Space	3.2%	6.4%	4.4%
Effectiveness			
• Customer satisfaction rate	90%	90%	90%

Community Services Department

Open Space

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$382,493	\$617,283	\$257,958
Services & Supplies	\$159,833	\$609,016	\$592,437
Capital Equipment	\$0	\$0	\$0
Subtotal	\$542,325	\$1,226,299	\$850,395
Cost Allocated	\$0	\$0	\$0
Revenues	(\$75,879)	(\$58,000)	\$0
GENERAL FUND SUPPORT	\$466,446	\$1,168,299	\$850,395
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$516	\$48,318	\$46,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$516	\$48,318	\$46,000
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$382,493	\$617,283	\$257,958
Services & Supplies	\$160,348	\$657,334	\$638,437
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$542,841	\$1,274,617	\$896,395

Community Services Department

Open Space

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Secretary	0.00	0.33	0.33
Community Services Supervisor	1.00	1.00	1.00
Comm. Svcs. Program Coordinator	1.00	1.00	0.00
Open Space Administrator	1.00	1.00	1.00
Subtotal:	3.00	3.33	2.33
PART TIME			
Community Services Leader III-EPT	0.00	0.91	0.00
Community Services Leader III-PT	1.71	0.72	0.00
Community Services Leader II-PT	1.34	1.34	0.00
Community Services Leader I-PT	0.65	0.65	0.00
Community Services Sr. Leader-EPT	2.73	2.73	0.00
Subtotal:	6.43	6.35	0.00
TOTAL STAFFING:	9.43	9.69	2.33

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.

2006-07 Standards:

- Provide rides and other passenger accommodations for a minimum of 600 registered participants.
- Provide emergency on-call services to registered participants.
- Provide shuttle service to Rancho and Lakeview Senior Centers.
- Provide transportation for Community Services program participants when lift-equipped vehicles are required.
- Provide transportation for clients of Adult Day Health Services, Inc.
- Provide shopping and church shuttles.

Measurements	2004-05	2005-06	2006-07
Services			
• Passenger boardings (# of one-way trips)	26,006	26,100	28,300
• Referrals to Other Agencies (# of referrals)	600	600	600
• New Registrations Processed (# of registrations)	85	85	90
Efficiency			
• Percent change in the number of boardings from previous fiscal year	0%	0%	8%
• Percent change in number of new registrations processed from previous fiscal year	0%	0%	6%
Unit Cost			
Percentage of the Community Services Department net General Fund operating support devoted to Transportation Services	3.7%	3.9%	4.1%
Effectiveness			
• Percentage of Customer service satisfaction rating of "Excellent"	95%	95%	95%
• Percentage of request turndowns	Max 10%	Max 10%	Max 10%

Community Services Department

Transportation Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$524,624	\$702,654	\$791,975
Services & Supplies	\$135,667	\$184,329	\$177,771
Capital Equipment	\$0	\$20,000	\$20,000
Subtotal	\$660,291	\$906,983	\$989,746
Cost Allocated	\$0	\$0	\$0
Revenues	(\$113,041)	(\$203,174)	(\$204,101)
GENERAL FUND SUPPORT	\$547,250	\$703,809	\$785,645
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$46,115	\$0	\$0
Services & Supplies	\$18,256	\$8,284	\$670
Capital Equipment	\$0	\$0	\$0
Subtotal	\$64,371	\$8,284	\$670
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$570,739	\$702,654	\$791,975
Services & Supplies	\$153,923	\$192,613	\$178,441
Capital Equipment	\$0	\$20,000	\$20,000
Cost Allocated	\$0	\$0	\$0
TOTAL	\$724,662	\$915,267	\$990,416

Community Services Department

Transportation Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Information Specialist	0.00	0.00	1.00
(N) Paratransit Driver	0.00	0.00	4.00
Community Services Superintendent	0.20	0.20	0.20
Community Services Supervisor	1.00	1.00	1.00
Transit Program Dispatcher	1.00	1.00	1.00
Subtotal:	<u>2.20</u>	<u>2.20</u>	<u>7.20</u>
PART TIME			
Office Assistant III-EPT	0.88	0.98	0.00
Office Assistant II-PT	0.48	1.65	0.95
Paratransit Driver-EPT	7.40	8.28	3.35
Paratransit Driver-PT	2.93	3.10	4.63
Subtotal:	<u>11.68</u>	<u>14.00</u>	<u>8.93</u>
TOTAL STAFFING:	13.88	16.20	16.13

Public Safety Department



Budget Summary:

The FY 2006-07 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 \$46,366,662 and revenues of \$4,020,556. The budget provides for a total 263 full-time employees.

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

Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

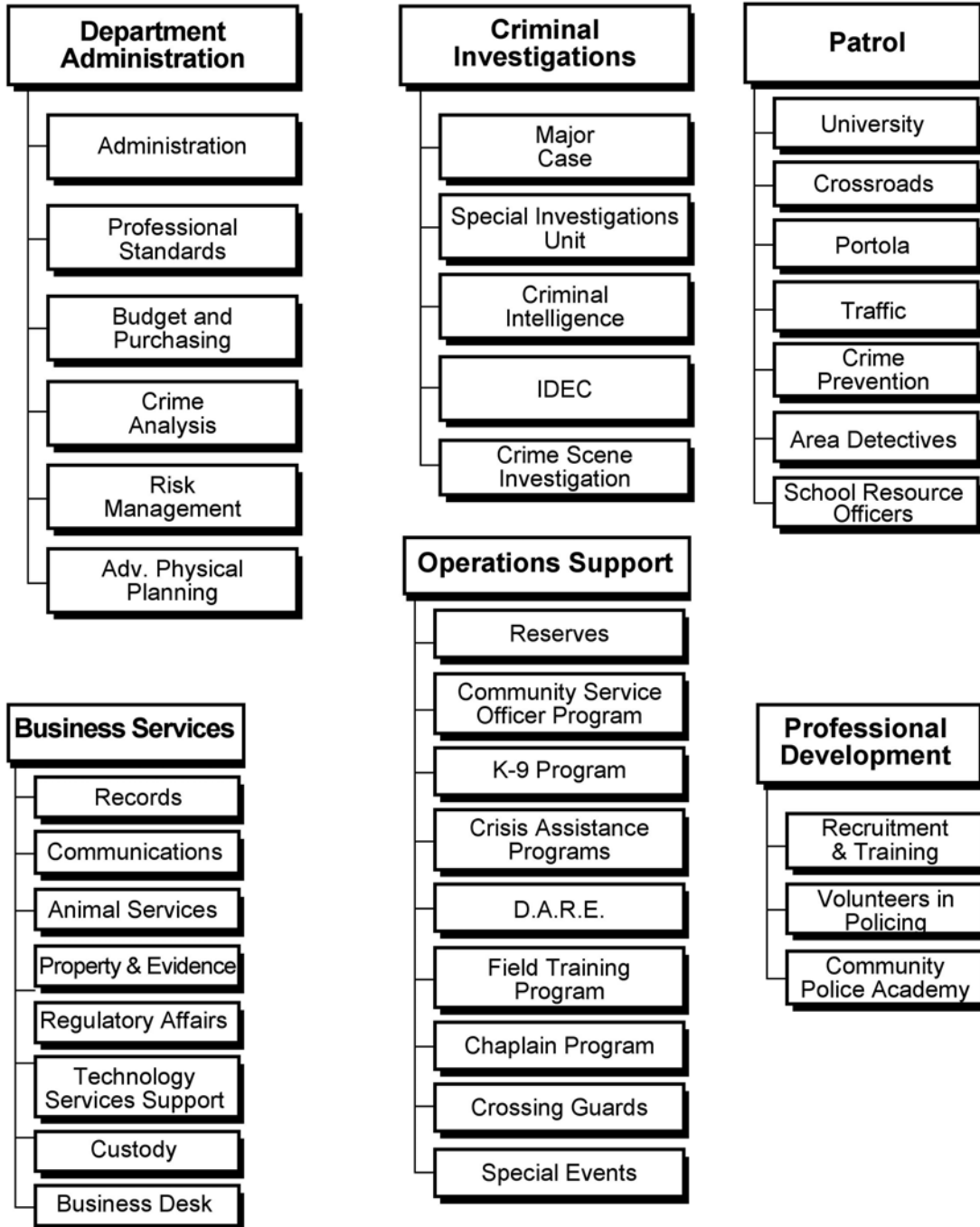
- Support local businesses and non-profit organizations through collaboration and coordination of activities that enhance community safety.

Promote effective government

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

Public Safety Department

Services to the Community:



Public Safety Department

Department Budget Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$30,015,148	\$34,103,252	\$37,273,906
Services & Supplies	\$7,584,882	\$8,395,757	\$9,092,756
Capital Equipment	\$113,746	\$65,364	\$0
Subtotal	\$37,713,776	\$42,564,373	\$46,366,662
Cost Allocated	(\$297,042)	\$0	\$0
Revenues	(\$4,213,386)	(\$3,892,956)	(\$4,020,556)
GENERAL FUND SUPPORT	\$33,203,348	\$38,671,417	\$42,346,106
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$722,807	\$112,613	\$41,666
Services & Supplies*	\$763,903	\$2,406,792	\$2,508,641
Capital Equipment	\$306,754	\$119,834	\$75,425
Subtotal	\$1,793,464	\$2,639,239	\$2,625,732
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$30,737,955	\$34,215,865	\$37,315,572
Services & Supplies*	\$8,348,785	\$10,802,549	\$11,601,397
Capital Equipment	\$420,500	\$185,198	\$75,425
Cost Allocated	(\$297,042)	\$0	\$0
TOTAL COST	\$39,210,198	\$45,203,612	\$48,992,394
STAFFING SUMMARY			
FULL TIME	236.00	242.00	263.00
PART TIME	49.07	54.43	43.11
TOTAL STAFFING	285.07	296.43	306.11

Public Safety Department

PS Administration

Goal:

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

Description:

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

2006-07 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 contract fire service.

Measurements	2004-05	2005-06	2006-07
Services			
• Resident initiated calls (# of calls)	63,185	64,173	65,161
• Officer initiated calls (# of calls)	68,215	78,420	87,601
• Call for service per 1,000 residents	764.01	789.10	812.56
Efficiency			
• Percent of calls initiated by residents	48.09%	45.00%	42.66%
• Percent of calls initiated by officers	51.91%	55.00%	57.34%
Unit Cost			
• % of PS Administration operating budget expenditures	6.3%	6.3%	6.2%
• Per capita General Fund costs for Public Safety services	\$217.79	\$232.01	\$239.00
Effectiveness			
• Part I Uniform Crime Rates – Violent crimes per 1,000 residents	84	77	82
• Part I Uniform Crime Rates – Property crimes per 1,000 residents	21.07	17.67	19.75

Public Safety Department

PS Administration

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$1,855,581	\$2,022,217	\$2,187,734
Services & Supplies	\$526,758	\$652,365	\$681,009
Capital Equipment	\$0	\$0	\$0
Subtotal	<u>\$2,382,340</u>	<u>\$2,674,582</u>	<u>\$2,868,743</u>
Cost Allocated	\$0	\$0	\$0
Revenues	<u>(\$336,000)</u>	<u>(\$340,000)</u>	<u>(\$353,600)</u>
GENERAL FUND SUPPORT	<u>\$2,046,340</u>	<u>\$2,334,582</u>	<u>\$2,515,143</u>
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$11,616	\$13,646	\$13,646
Capital Equipment	\$0	\$0	\$0
Subtotal	<u>\$11,616</u>	<u>\$13,646</u>	<u>\$13,646</u>
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,855,581	\$2,022,217	\$2,187,734
Services & Supplies	\$538,374	\$666,011	\$694,655
Capital Equipment	\$0	\$0	\$0
Cost Allocated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	<u>\$2,393,955</u>	<u>\$2,688,228</u>	<u>\$2,882,389</u>

Public Safety Department

PS Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Police Sergeant	0.00	0.00	1.00
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 Spec.	1.00	1.00	1.00
Police Commander	1.00	1.00	1.00
Police Lieutenant	2.00	2.00	2.00
Police Sergeant	1.00	1.00	1.00
Program Specialist	1.00	0.00	0.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	12.00	11.00	12.00
PART TIME			
Administrative Aide-PT	0.49	0.00	0.00
Management Analyst I-PT	0.00	0.49	0.40
Program Specialist-PT	0.77	0.00	0.00
Public Safety Assistant-PT	0.49	0.00	0.00
Subtotal:	1.75	0.49	0.40
TOTAL STAFFING:	13.75	11.49	12.40

Public Safety Department

Police Operations

Goal:

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

Description:

Police Operations provides a variety of field, traffic, investigation, and operations support that includes responding to approximately 142,600 calls for services per year (in-progress and reported crimes; citizen assistance; emergency service requests; and a wide range of non-criminal activities). In 2005-06, while patrolling 64.8 square miles, Patrol and Traffic Enforcement completed 1,630 traffic accident investigations, responded to 84% of the Priority I calls within 10 minutes and issued over 24,800 hazardous traffic citations.

2006-07 Standards:

- Respond to Priority E calls within 6 minutes 85% of the time.
- Respond to Priority I calls within 10 minutes 85% of the time.

Measurements	2004-05	2005-06	2006-07
Services			
• Calls for Services (# of calls)	131,400	142,593	154,741
• Priority E Calls (# of calls)	N/A	344	350
• Priority I Calls (# of calls)	2,872	2,895	2,918
• Traffic Citations (# of hazardous citations)	20,442	24,881	24,800
Efficiency			
• Percent change in calls for service from the previous year	-4.1%	8.5%	8.5%
• Percent of Priority E calls responded to within established timeframe	N/A%	89.6%	85.0%
• Percent of Priority I calls responded to within established timeframe	80.2%	83.2%	85.0%
• Percent change in traffic citations issued from the previous year	4.2%	21.7%	-3%
• Percent change in traffic accident investigations from the previous year	18.9%	0.1%	0%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget support devoted to the police operations division	72.4%	70.2%	71.2%
• Average cost for all calls for service	\$137.76	\$126.44	\$119.47
• Average cost per citation	\$88.62	\$88.11	\$92.55
Effectiveness			
• Traffic Index (moving citations divided by number of injury accidents)	38.16	43.34	40.00
• Traffic accidents per 1,000 population	9.40	8.85	8.62

Public Safety Department

Police Operations

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$22,561,218	\$25,680,553	\$28,371,299
Services & Supplies	\$4,548,209	\$4,122,313	\$4,428,610
Capital Equipment	<u>\$9,256</u>	<u>\$30,864</u>	<u>\$0</u>
Subtotal	\$27,118,683	\$29,833,730	\$32,799,909
Cost Allocated	(\$297,042)	\$0	\$0
Revenues	<u>(\$2,769,714)</u>	<u>(\$2,674,956)</u>	<u>(\$2,660,456)</u>
GENERAL FUND SUPPORT	\$24,051,927	\$27,158,774	\$30,139,453
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$701,699	\$112,613	\$41,666
Services & Supplies	\$717,491	\$2,326,140	\$2,157,855
Capital Equipment	<u>\$31,219</u>	<u>\$14,065</u>	<u>\$75,425</u>
Subtotal	\$1,450,408	\$2,452,818	\$2,274,946
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$23,262,916	\$25,793,166	\$28,412,965
Services & Supplies	\$5,265,700	\$6,448,453	\$6,586,465
Capital Equipment	\$40,475	\$44,929	\$75,425
Cost Allocated	<u>(\$297,042)</u>	<u>\$0</u>	<u>\$0</u>
TOTAL	\$28,272,049	\$32,286,548	\$35,074,855

Public Safety Department

Police Operations

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Police Officer	0.00	0.00	5.00
(N) Public Safety Assistant	0.00	0.00	5.00
Administrative Secretary	1.00	1.00	1.00
Civilian Investigator I	3.00	3.00	3.00
Civilian Investigator II	4.00	4.00	4.00
Crime Analyst	1.00	1.00	1.00
Emergency Mgmt Coordinator	1.00	1.00	1.00
Forensic Specialist I	1.00	1.00	1.00
Forensic Specialist II	2.00	2.00	2.00
Forensic Supervisor	0.00	1.00	1.00
Police Commander	3.00	3.00	3.00
Police Lieutenant	2.00	2.00	2.00
Police Officer	120.00	125.00	126.00
Police Sergeant	23.00	23.00	23.00
Program Specialist	3.00	3.00	3.00
Senior Police Officer	5.00	5.00	4.00
Senior Public Safety Assistant	1.00	1.00	1.00
Subtotal:	170.00	176.00	186.00
PART TIME			
Civilian Investigator I-EPT	0.96	0.00	0.83
Crossing Guard Alternate	0.25	0.65	0.00
Crossing Guard-EPT	6.15	5.74	6.14
Crossing Guard-RPT	3.50	3.50	3.50
GIS Analyst-PT	0.00	0.49	0.74
Public Safety Aide-PT	3.00	1.57	0.22
Public Safety Assistant-EPT	9.90	14.26	10.08
Public Safety Assistant-PT	3.15	5.03	4.90
Senior Public Safety Assistant-EPT	0.00	0.85	1.29
Senior Public Safety Assistant-PT	0.00	0.00	0.44
Subtotal:	26.91	32.09	28.14
TOTAL STAFFING:	196.91	208.09	214.14

Public Safety Department

Business Services and Professional Development

Goal:

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

Description:

The Business Services and Professional Development is responsible for the management of Regulatory Affairs, Personnel Services, Police Records, Police Business Desk, Custody, Communications, Auxiliary Services, Technology Services support, recruitment and training, and Animal Services. Auxiliary Services is responsible for property and evidence control, vehicle fleet maintenance, and inventory control. Professional Development coordinates departmental recruitments, training, and conducts department research projects. Technology Services Support coordinates department computer-related applications and new technology applications. The Animal Services program provides support for animal control activities.

2006-07 Standards:

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

Measurements	2004-05	2005-06	2006-07
Services			
• Prisoners processed (# of prisoners)	2,924	2,954	3,050
• Evidence/property received (# of items received into Property)	9,915	9,855	10,052
• Records Processed (# of records)	18,078	18,015	18,000
• Animal Control service calls	9,718	9,750	9,847
Efficiency			
• % change in the number of prisoners processed from previous year	12.5%	1%	3.3%
• % change in the number of property items processed from previous year	18%	-6%	2.0%
• % change in the number of records processed from previous year	N/A	2.56%	2.77%
• % change in number of calls for Animal Services from previous year	-13.62%	3.3%	0.1%
Unit Cost			
• % of PS Gen Fund operating support for Business Services and Professional Development	21.4%	23.7%	22.9%
• Average cost of processing police records	50.68	\$50.73	\$52.03
• Average cost of booking items into property	\$24.60	\$26.73	\$27.66
Effectiveness			
• % of prisoners processed within Departmental timelines	>99%	>99%	>99%

Public Safety Department

Business Services and Professional Development

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$5,598,349	\$6,400,483	\$6,714,873
Services & Supplies	\$2,509,915	\$3,621,079	\$3,983,137
Capital Equipment	\$104,489	\$34,500	\$0
Subtotal	\$8,212,753	\$10,056,062	\$10,698,010
Cost Allocated	\$0	\$0	\$0
Revenues	(\$1,107,672)	(\$878,000)	(\$1,006,500)
GENERAL FUND SUPPORT	\$7,105,082	\$9,178,062	\$9,691,510
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$21,109	\$0	\$0
Services & Supplies	\$34,796	\$67,006	\$337,140
Capital Equipment	\$275,535	\$105,769	\$0
Subtotal	\$331,440	\$172,775	\$337,140
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,619,457	\$6,400,483	\$6,714,873
Services & Supplies	\$2,544,711	\$3,688,085	\$4,320,277
Capital Equipment	\$380,025	\$140,269	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$8,544,193	\$10,228,837	\$11,035,150

Public Safety Department

Business Services and Professional Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Applications Programmer/Analyst	0.00	0.00	1.00
(N) Computer Technician	0.00	0.00	1.00
(N) Program Specialist	0.00	0.00	1.00
(N) Public Safety Assistant	0.00	0.00	1.00
(N) Public Safety Dispatcher I	0.00	0.00	1.00
(N) Public Safety Dispatcher II	0.00	0.00	2.00
(N) Public Safety Records Specialist	0.00	0.00	2.00
(N) Senior Public Safety Assistant	0.00	0.00	1.00
Administrative Secretary	1.00	0.00	0.00
Animal Services Officer	1.00	1.00	1.00
Animal Services Supervisor	1.00	1.00	1.00
Business Services Administrator	1.00	1.00	1.00
Communications Bureau Supervisor	1.00	1.00	1.00
Computer Technician	1.00	1.00	1.00
License Specialist	3.00	3.00	3.00
Management Analyst II	1.00	1.00	1.00
Manager, Business Services	1.00	1.00	1.00
Police Lieutenant	1.00	1.00	1.00
Police Officer	4.00	5.00	5.00
Police Sergeant	1.00	1.00	1.00
Program Assistant	1.00	2.00	2.00
Program Specialist	2.00	2.00	2.00
Public Safety Dispatcher I	7.00	8.00	8.00
Public Safety Dispatcher II	5.00	4.00	4.00
Public Safety Lead Records Specialist	2.00	2.00	2.00
Public Safety Records Specialist	6.00	6.00	6.00
Public Safety Records Supervisor	1.00	1.00	1.00
Public Safety Supervising Dispatcher	4.00	4.00	4.00
Regulatory Affairs Supervisor	1.00	1.00	1.00
Senior Animal Services Officer	3.00	3.00	3.00
Senior Public Safety Assistant	3.00	3.00	3.00
Senior Vehicle Installation Tech	1.00	1.00	1.00
Vehicle Installation Tech	1.00	1.00	1.00
Subtotal:	54.00	55.00	65.00

Public Safety Department

Business Services and Professional Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
PART TIME			
Animal Services Officer-PT	0.48	0.49	0.48
Applications Programmer/Analyst-EPT	0.95	0.95	0.00
Computer Technician-EPT	0.90	0.95	0.00
License Specialist-PT	0.86	0.84	0.85
Office Assistant III-PT	0.49	0.00	0.48
Office Assistant II-PT	0.98	0.98	0.96
Office Assistant I-PT	0.60	0.60	0.75
Program Specialist-EPT	0.89	0.85	0.00
Program Specialist-PT	0.48	0.00	0.00
Public Safety Aide-PT	0.49	0.98	0.96
Public Safety Assistant-EPT	1.73	3.60	1.90
Public Safety Assistant-PT	6.72	6.61	5.72
Public Safety Dispatcher II-PT	1.87	2.68	1.98
Public Safety Records Specialist-EPT	1.63	1.76	0.00
Public Safety Records Specialist-PT	0.46	0.56	0.48
Senior Public Safety Assistant - EPT	0.88	0.00	0.00
Subtotal:	20.41	21.85	14.56
TOTAL STAFFING:	74.41	76.85	79.56

Public Works



Budget Summary:

The FY 2006-07 Public Works department operating budget focuses resources on essential services and funds to meet the City's strategic goals. The Public Works department is entrusted with developing, building, and maintaining public infrastructure. The department's budget is based on the continuation of essential, mandated, and City Council-directed services and includes General Fund expenditures of \$26,264,233 and revenues of \$1,227,300. The budget provides for a total of 144 full-time positions.

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

Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

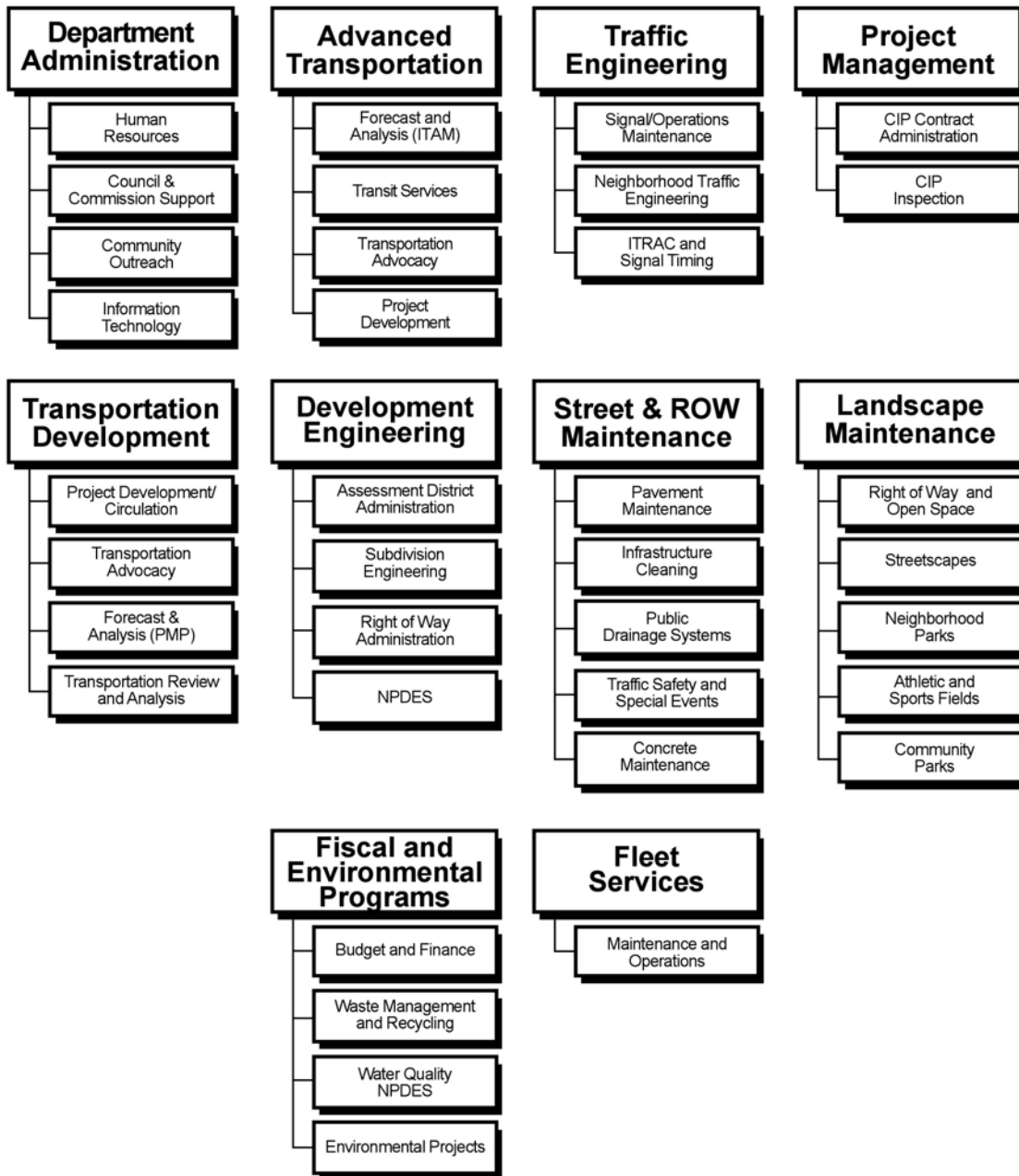
- Prevent deterioration of the City's infrastructure through a planned schedule of maintenance.
- Implement the City's annual Capital Improvement Program and advance the City's strategic goals for capital improvement.
- Ensure the City's eligibility for transportation subventions, and actively pursuing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

Promote effective government

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

Public Works

Services to the Community:



Public Works

Department Budget Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$10,148,234	\$11,693,266	\$12,010,030
Services & Supplies	\$8,994,949	\$12,504,861	\$14,254,203
Capital Equipment	\$74,839	\$0	\$0
Subtotal	\$19,218,022	\$24,198,127	\$26,264,233
Cost Allocated	(\$240,065)	\$0	\$0
Revenues	(\$1,072,090)	(\$938,900)	(\$1,227,300)
GENERAL FUND SUPPORT	\$17,905,867	\$23,259,227	\$25,036,933
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$3,150,932	\$3,663,408	\$4,247,649
Services & Supplies*	\$17,025,746	\$10,560,436	\$9,662,856
Capital Equipment	\$0	\$1,777,350	\$1,496,648
Subtotal	\$20,176,678	\$16,001,194	\$15,407,153
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$13,299,166	\$15,356,674	\$16,257,679
Services & Supplies*	\$26,020,695	\$23,065,297	\$23,917,059
Capital Equipment	\$74,839	\$1,777,350	\$1,496,648
Cost Allocated	(\$240,065)	\$0	\$0
TOTAL COST	\$39,154,635	\$40,199,321	\$41,671,386
STAFFING SUMMARY			
FULL TIME	129.00	135.00	144.00
PART TIME	11.99	11.68	7.04
TOTAL STAFFING	140.99	146.68	151.04

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

Public Works

PW Administration

Goal:

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

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.

2006-07 Standards:

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

Measurements	2004-05	2005-06	2006-07
Efficiency			
• Complete correspondence, City Manager and Council letters, and reports within established timeframes	98%	98%	100%
• Complete performance reviews within established guidelines	98%	98%	100%
• Percentage of Annual Work Plan completed	100%	100%	85%
Unit Cost			
• Percentage of Public Works Department General Fund Operating Budget expenditures devoted to Administration	7.4%	6.9%	7.7%
Effectiveness			
• Percent of customer satisfaction rating as "Excellent" and "Good" for Public Works operations as defined by the City's Annual Citizen Satisfaction Survey	n/a	n/a	95%

Public Works PW Administration

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$601,103	\$677,651	\$667,568
Services & Supplies	\$813,196	\$989,313	\$1,353,879
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,414,299	\$1,666,964	\$2,021,447
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$1,414,299	\$1,666,964	\$2,021,447
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$9,499	\$10,337	\$10,952
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$9,499	\$10,337	\$10,952
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$610,602	\$687,988	\$678,520
Services & Supplies	\$813,196	\$989,313	\$1,353,879
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$1,423,798	\$1,677,301	\$2,032,399

Public Works PW Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	1.00	0.50	1.00
Deputy Director, Public Works	1.00	1.00	1.00
Director, Public Works	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	<u>5.00</u>	<u>4.50</u>	<u>5.00</u>
TOTAL STAFFING:	5.00	4.50	5.00

Public Works Development Engineering

Goal:

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

Description:

The Development Engineering Division reviews and approves all subdivision maps and 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.

2006-07 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	2004-05	2005-06	2006-07
Services			
• Plan Checks Reviewed (# of plans)	600	650	690
• Assessment District Funds Reimbursed	\$50M	\$50M	\$110M
Efficiency			
• Percentage of all first plan checks completed within the established timeframe of 15 business days	100%	100%	100%
• Percentage of subsequent plan checks completed within the established timeframe of eight business days	100%	100%	100%
Unit Cost			
• Plan check of curb, gutter and asphalt roadway improvements	\$1,300 <i>per acre</i>	\$1,300 <i>per acre</i>	\$1,300 <i>per acre</i>
• Percent of Public Works Department General Fund operating budget expenditures devoted to Development Engineering	5.9%	6.8%	3.2%
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 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$526,044	\$567,902	\$474,247
Services & Supplies	\$612,076	\$1,088,413	\$357,178
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,138,120	\$1,656,315	\$831,425
Cost Allocated	(\$44,751)	\$0	\$0
Revenues	(\$23,774)	(\$5,000)	(\$20,000)
GENERAL FUND SUPPORT	\$1,069,595	\$1,651,315	\$811,425
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$998,144	\$1,069,507	\$1,201,127
Services & Supplies	\$9,383,649	\$2,656,293	\$2,818,253
Capital Equipment	\$0	\$0	\$0
Subtotal	\$10,381,793	\$3,725,800	\$4,019,380
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,524,188	\$1,637,409	\$1,675,374
Services & Supplies	\$9,995,725	\$3,744,706	\$3,175,431
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$44,751)	\$0	\$0
TOTAL	\$11,475,162	\$5,382,115	\$4,850,805

Public Works Development Engineering

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Engineering Technician	0.00	0.00	1.00
(N) Senior Project Manager	0.00	0.00	1.00
Administrative Secretary	1.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00
City Engineer	1.00	1.00	1.00
Construction Inspection Supervisor	0.50	0.50	0.50
Right-Of-Way Administrator	1.00	1.00	1.00
Senior Civil Engineer	3.00	3.00	3.00
Senior Project Manager	1.00	1.00	1.00
Senior Transportation Engineer	1.00	1.00	1.00
Water Quality Administrator	1.00	1.00	0.00
Subtotal:	11.50	11.50	12.50
PART TIME			
Engineering Aide-EPT	1.00	0.00	0.00
Engineering Technician-EPT	0.00	1.00	0.00
Office Assistant III-EPT	1.00	1.00	0.98
Program Specialist-EPT	0.00	0.00	0.98
Senior Office Specialist-EPT	1.00	1.00	0.00
Subtotal:	3.00	3.00	1.95
TOTAL STAFFING:	14.50	14.50	14.45

Public Works

Fiscal and Environmental Programs

Goal:

Consistent with City policies and priorities, guide the development and implementation of the Public Works Department annual budget. Administer the Waste Management/Recycling contracts between the City and authorized waste haulers. Administer the National Pollutant Discharge Elimination System (NPDES) and Newport Bay/San Diego Creek Watershed water quality programs. Promote sustainable living and renewable resource practices through education and community outreach, focusing on water quality, pollution prevention, waste reduction, and green building practices.

Description:

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

2006-07 Standards:

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

Measurements	2004-05	2005-06	2006-07
Efficiency			
• Submit annual department budget within guidelines	100%	100%	100%
• Divert 50% of the waste stream from landfills	100%	100%	100%
• Participate in four community outreach campaigns promoting water pollution prevention, recycling and renewable resource-Green Building activities	95%	100%	100%
Unit Cost			
• Percentage of Public Works Department General Fund operating budget expenditures devoted to Fiscal & Environmental Programs	4.2%	5.2%	8.3%
Effectiveness			
• Percentage of waste diverted from the landfill	52%	54%	55%

Public Works

Fiscal and Environmental Programs

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$434,352	\$655,427	\$821,388
Services & Supplies	\$373,736	\$596,474	\$1,357,956
Capital Equipment	\$0	\$0	\$0
Subtotal	\$808,087	\$1,251,901	\$2,179,344
Cost Allocated	\$0	\$0	\$0
Revenues	(\$513,220)	(\$474,900)	(\$639,300)
GENERAL FUND SUPPORT	\$294,867	\$777,001	\$1,540,044
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$5,677	\$0	\$41,897
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$5,677	\$0	\$41,897
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$440,029	\$655,427	\$863,285
Services & Supplies	\$373,736	\$596,474	\$1,357,956
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$813,764	\$1,251,901	\$2,221,241

Public Works

Fiscal and Environmental Programs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
Administrative Secretary	1.00	0.70	0.50
Assistant to the City Manager	1.00	0.00	0.00
Fiscal & Environmental Administrator	0.00	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	0.00	1.00	1.00
Water Quality Administrator	0.00	0.00	1.00
Subtotal:	5.00	5.70	6.50
PART TIME			
Business Services Administrator-PT	0.00	0.00	0.48
Engineering Aide-EPT	0.00	0.00	0.98
Engineering Aide-PT	0.00	0.75	0.00
Intern I-PT	2.00	1.00	0.00
Office Assistant II-PT	0.00	0.00	0.68
Program Specialist-PT	1.00	1.00	0.00
Subtotal:	3.00	2.75	2.14
TOTAL STAFFING:	8.00	8.45	8.64

Public Works Fleet Services

Goal:

To support Citywide efficiency by maintaining minimum vehicle downtime through comprehensive and proactive vehicle maintenance, facilitating the replacement of existing vehicles and the purchase of new vehicles.

Description:

Fleet Services is responsible for maintaining the City's motorized vehicle fleet, heavy equipment and fuel depots. This inventory includes fuel islands with regular, diesel and natural gas fuels. Perform routine maintenance on miscellaneous equipment. Fleet Services routinely fabricates vehicle modifications at the request of the departments.

2006-2007 Standards:

- Maintain an average vehicle downtime of less than 3% per vehicle.
- Maintain fuel facilities at the Operations Support Facility (Corporate Yard) and Civic Center.
- Maintain heavy equipment.
- Perform miscellaneous maintenance on equipment, such as wood chippers, power generators, etc.
- Comply with all environmental and air quality regulations.

Measurements	2004-05	2005-06	2006-07
Inventory			
• Budgeted Vehicles	352	380	392
• CNG Vehicles	50	40	46
• Heavy Equipment	7	7	7
• Fuel Depots	2	2	2
Efficiency			
• Number of heavy equipment repairs	300	330	350
• Percent of vehicles serviced on time	100%	100%	100%
Unit Cost			
• Cost of maintenance per vehicle	\$2,000	\$2,900	\$3,150
• Value of vehicle modifications	\$30,000	\$35,000	\$40,000
Effectiveness			
• Average vehicle downtime (goal 3% or less)	1.9%	2.0%	1.8%

Public Works Fleet Services

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Proposed Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$37	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$37	\$0	\$0
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$37	\$0	\$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$672,560	\$770,485	\$757,381
Services & Supplies	\$1,710,958	\$862,922	\$1,004,451
Capital Equipment	\$0	\$1,777,350	\$1,496,648
Subtotal	\$2,383,519	\$3,410,757	\$3,258,480
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$672,560	\$770,485	\$757,381
Services & Supplies	\$1,710,996	\$862,922	\$1,004,451
Capital Equipment	\$0	\$1,777,350	\$1,496,648
Cost Allocated	\$0	\$0	\$0
TOTAL	\$2,383,556	\$3,410,757	\$3,258,480

Public Works Fleet Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Proposed Budget 2006-07
FULL TIME			
Equipment Mechanic	0.00	1.00	1.00
Fleet Services Superintendent	1.00	1.00	1.00
Lead Equipment Mechanic	1.00	1.00	1.00
Program Assistant	1.00	1.00	1.00
Senior Equipment Mechanic	3.00	3.00	3.00
Subtotal:	6.00	7.00	7.00
PART TIME			
Equipment Mechanic-PT	0.75	0.44	0.44
Equipment Service Worker-PT	0.44	0.44	0.00
Subtotal:	1.19	0.88	0.44
TOTAL STAFFING:	7.19	7.88	7.44

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.

2006-07 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	2004-05	2005-06	2006-07
Inventory			
• Community Parks (# of parks)	16	16	18
• Neighborhood Parks (# of parks)	32	34	35
• Athletic In-Fields (# of in-fields)	37	41	41
• Sports Fields (Acres)	104	125	125
• Streetscapes (Acres)	654	670	702
• Trees – Street/Ornamental (# of trees)	55,500	55,000	56,500
Efficiency			
• Percentage of public service requests completed within 30 days	95%	95%	95%
• Percentage of parks & streetscapes meeting water usage guidelines	95%	95%	95%
Unit Cost			
• Per acre cost to maintain Community Parks	\$8,241	\$8,975	\$9,430
• Per acre cost to maintain Neighborhood Parks	\$7,566	\$8,941	\$9,041
• Per acre cost to maintain Streetscape	\$5,070	\$6,049	\$7,146
• Percent of Public Works Department General Fund devoted to Landscape Maintenance	34.4%	36.7%	37.6%
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 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$2,279,099	\$2,690,181	\$2,724,306
Services & Supplies	\$4,325,695	\$6,185,373	\$7,146,577
Capital Equipment	\$0	\$0	\$0
Subtotal	\$6,604,794	\$8,875,554	\$9,870,883
Cost Allocated	(\$183)	\$0	\$0
Revenues	(\$102,559)	(\$99,000)	(\$99,000)
GENERAL FUND SUPPORT	\$6,502,052	\$8,776,554	\$9,771,883
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$7,813	\$0	\$62,415
Services & Supplies	\$2,669,804	\$2,659,253	\$2,767,233
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,677,616	\$2,659,253	\$2,829,648
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$2,286,912	\$2,690,181	\$2,786,721
Services & Supplies	\$6,995,499	\$8,844,626	\$9,913,810
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$183)	\$0	\$0
TOTAL	\$9,282,227	\$11,534,807	\$12,700,531

Public Works

Landscape Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Manager, Public Services	0.00	0.00	0.50
Administrative Secretary	0.00	0.00	0.50
Landscape Maintenance Specialist	2.00	2.00	2.00
Landscape Maint. Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	4.00	4.00	4.00
Landscape Maintenance Technician	6.00	7.00	7.00
Lead Landscape Maintenance Tech	8.00	7.00	7.00
Master Facility Maintenance Specialist	0.00	1.00	1.00
Tree Trimmer	4.00	4.00	4.00
Subtotal:	25.00	26.00	27.00
PART TIME			
Program Assistant-EPT	1.00	1.00	0.00
Program Specialist-EPT	0.00	0.00	0.80
Subtotal:	1.00	1.00	0.80
TOTAL STAFFING:	26.00	27.00	27.80

Public Works Transportation Development

Goal:

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

Description:

The Transportation Development Division defines, develops, and coordinates the implementation of traditional and innovative transportation infrastructure/circulation improvements in concert with local and regional land use planning and development, the City's General Plan, and related policies and mandates. The Division also reviews transportation aspects of discretionary case applications in accordance with applicable regulatory and advisory documents and ensures delivery within specified timeframes established for case processing.

2006-07 Standards:

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

Measurements

2004-05 2005-06 2006-07

Services

• Regional Transportation Meetings (# of meetings)	120	125	130
• Grant Applications Submitted (# of applications)	36	65	32
• Grant Awards (# awarded)	25	50	24
• Discretionary Case Review (# of cases)	198	220	350
• Inter-jurisdictional Review	17	20	30

Efficiency

• % of mandated reports completed within established timeframes	96%	96%	96%
• % of scheduled regional transportation meetings attended	96%	96%	96%
• % of discretionary case reviews completed on time	95%	95%	92%

Unit Cost

• % of Public Works Department General Fund operating budget expenditures devoted to Project Development	2.9%	3.4%	2.7%
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Effectiveness

• Maintained Measure M/CMP funding consistency	100%	100%	100%
• % of written citizen requests completed within 15 days	95%	95%	95%
• % of traffic study reviews completed within 10 days	95%	95%	95%

Public Works Transportation Development

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$425,563	\$700,877	\$592,212
Services & Supplies	\$126,413	\$125,473	\$123,700
Capital Equipment	\$0	\$0	\$0
Subtotal	\$551,976	\$826,350	\$715,912
Cost Allocated	(\$37,764)	\$0	\$0
Revenues	\$100	(\$54,000)	(\$54,000)
GENERAL FUND SUPPORT	\$514,313	\$772,350	\$661,912
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$424,256	\$222,873	\$493,762
Services & Supplies	\$729,221	\$628,888	\$919,828
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,153,477	\$851,761	\$1,413,590
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$849,819	\$923,750	\$1,085,974
Services & Supplies	\$855,634	\$754,361	\$1,043,528
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$37,764)	\$0	\$0
TOTAL	\$1,667,690	\$1,678,111	\$2,129,502

Public Works Transportation Development

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Assoc Transportation Analyst	0.00	0.00	1.00
(N) Manager, Transportation	0.00	0.00	0.25
Administrative Secretary	1.00	0.80	0.50
Assistant Transportation Analyst	2.00	0.00	0.00
Assoc Transportation Analyst	0.00	2.00	2.00
Project Development Admin	1.00	1.00	1.00
Senior Transportation Analyst	2.00	2.00	2.00
Supervising Transportation Analyst	2.00	2.00	2.00
Subtotal:	<u>8.00</u>	<u>7.80</u>	<u>8.75</u>
PART TIME			
Project Development Admin-PT	<u>0.00</u>	<u>0.00</u>	<u>0.48</u>
Subtotal:	0.00	0.00	0.48
TOTAL STAFFING:	8.00	7.80	9.23

Public Works Project Management

Goal:

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

Description:

The Project Management section initiates, coordinates, monitors, and inspects activities related to the City Capital Improvement Program (CIP) involving design and construction contracts for new and rehabilitation construction of roads, traffic signals, bridges, drainage facilities, parks, buildings, bicycle and riding/hiking trails, and landscaping. Assessment and Special District design and construction may also be administered. The Project Management Division provides inspection and expenditure control services for Capital Improvement projects as well as Assessment and Special District projects. The Project Management Division administers Federal, State, County, and City programs as they relate to design and construction of facilities and infrastructure projects.

2006-07 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	2004-05	2005-06	2006-07
Services			
• CIP Projects Designed (# of projects)	28	29	30
• Contracts Awarded (# of contracts)	25	37	22
• CIP Projects Constructed (# of projects)	35	34	30
Efficiency			
• Percent of CIP projects started and completed according to project schedule	90%	90%	92%
Unit Cost			
• Percent of Public Works Department General Fund operating budget expenditures devoted to Project Management	2.8%	2.5%	1.7%
Effectiveness			
• Percentage of customer satisfaction ratings of "Excellent and Good" as defined by the City's Annual Citizen Satisfaction Survey	90%	95%	95%

Public Works Project Management

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$372,033	\$309,640	\$331,001
Services & Supplies	\$86,792	\$290,429	\$124,733
Capital Equipment	\$74,839	\$0	\$0
Subtotal	\$533,665	\$600,069	\$455,734
Cost Allocated	(\$135,782)	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$397,882	\$600,069	\$455,734
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$901,732	\$1,410,565	\$1,482,593
Services & Supplies	\$565,319	\$1,174,531	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,467,052	\$2,585,096	\$1,482,593
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,273,765	\$1,720,205	\$1,813,594
Services & Supplies	\$652,111	\$1,464,960	\$124,733
Capital Equipment	\$74,839	\$0	\$0
Cost Allocated	(\$135,782)	\$0	\$0
TOTAL	\$1,864,934	\$3,185,165	\$1,938,327

Public Works Project Management

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Manager, Transportation	0.00	0.00	0.25
(N) Program Assistant	0.00	0.00	1.00
Administrative Secretary	1.00	1.00	1.00
Associate Engineer	2.00	2.00	2.00
Construction Inspection Supervisor	0.50	0.50	0.50
Construction Inspector	0.00	2.00	2.00
Landscape Maintenance Supervisor	1.00	0.00	0.00
Project Development Admin	1.00	1.00	1.00
Senior Civil Engineer	3.00	2.00	2.00
Senior Construction Inspector	3.00	3.00	3.00
Senior Project Manager	1.00	3.00	3.00
Subtotal:	<u>12.50</u>	<u>14.50</u>	<u>15.75</u>
PART TIME			
Intern I-PT	<u>2.00</u>	<u>2.25</u>	<u>0.48</u>
Subtotal:	2.00	2.25	0.48
TOTAL STAFFING:	14.50	16.75	16.23

Public Works

Street and Right-of-Way Maintenance

Goal:

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

Description:

This division provides inspection and maintenance for the City's roadway infrastructure that includes asphalt roadways, bridges, sidewalks, catch basins, curb and gutters, off-street bike trails, City parking lots, and undeveloped roadway shoulders. Also provided is street sweeping, litter control, repainting of pavement messages and striping, and repair and installation of traffic control, street name, and guide signs within the City's right-of-way.

2006-07 Standards:

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

Measurements	2004-05	2005-06	2006-07
Services			
• Roadway (Asphalt - # of lane miles)	1,612	1,663.5	1,719
• Bike Trails (Asphalt - # of lane miles)	40.5	40.5	43.1
• Parking Lots (Asphalt – acres)	46.29	51.10	53.32
• Curbs & Gutters. (Concrete - # of miles)	1,288	1326	1,369
• Sidewalks (Concrete - # of miles)	796	819	844
• Storm Drain Lines (Concrete - # of miles)	498	513	529
• Storm Drain Catch Basins (# of basins)	3,530	3636	3,745
• Street Sweeping (# of curb miles)	35,762	36,834	37,939
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 & Right-of-Way Maintenance	24.5%	21.6%	21.8%
Effectiveness			
• % of public roadways maintained at or above 65 PCI standard	n/a	80%	85%

Public Works

Street and Right-of-Way Maintenance

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$3,024,454	\$3,301,113	\$3,331,256
Services & Supplies	\$1,690,668	\$1,936,814	\$2,382,269
Capital Equipment	\$0	\$0	\$0
Subtotal	\$4,715,123	\$5,237,927	\$5,713,525
Cost Allocated	(\$12,916)	\$0	\$0
Revenues	(\$16,789)	\$0	\$0
GENERAL FUND SUPPORT	\$4,685,418	\$5,237,927	\$5,713,525
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$358	\$0	\$0
Services & Supplies	\$1,354,320	\$1,314,906	\$1,030,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$1,354,677	\$1,314,906	\$1,030,000
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$3,024,812	\$3,301,113	\$3,331,256
Services & Supplies	\$3,044,988	\$3,251,720	\$3,412,269
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$12,916)	\$0	\$0
TOTAL	\$6,056,884	\$6,552,833	\$6,743,525

Public Works

Street and Right-of-Way Maintenance

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Manager, Public Services	0.00	0.00	0.50
Administrative Secretary	1.00	1.00	0.50
Equipment Operator I	6.00	6.00	6.00
Equipment Operator II	3.00	3.00	3.00
Lead Street Maintenance Technician	8.00	8.00	8.00
Street Maintenance Specialist	1.00	1.00	1.00
Street Maintenance Superintendent	1.00	1.00	1.00
Street Maintenance Supervisor	4.00	4.00	4.00
Street Maintenance Technician	9.00	9.00	9.00
Subtotal:	<u>33.00</u>	<u>33.00</u>	<u>33.00</u>
TOTAL STAFFING:	33.00	33.00	33.00

Public Works

Traffic Engineering and Circulation

Goal:

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

Description:

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

2006-2007 Standards:

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

Measurements	2004-05	2005-06	2006-07
Services			
• Signalized Intersections (# of intersections)	283	293	306
• Cabling - copper & fiber optics (# of miles)	112	113	115
• CCTV Cameras (# of cameras)	130	132	155
• Antenna - wireless (# of antennas)	12	4	2
• Information Responses (# of responses)	800	900	950
• Traffic Signal Service Requests	2,500	3,000	3,150
Efficiency			
• % of signal timing requests processed within two business days	90%	90%	90%
• % of information requests processed within two business days	95%	95%	95%
• % of traffic engineering work orders completed	98%	98%	98%
Unit Cost			
• % of Department General Fund operating budget expenditures devoted to Traffic Engineering and Circulation	14.0%	13.1	13.2%
Effectiveness			
• Circulation in residential areas rated as "Excellent" or "Good" as defined by the City's Annual Citizen Satisfaction Survey	n/a	85%	85%

Public Works

Traffic Engineering and Circulation

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$1,956,813	\$2,184,453	\$2,390,067
Services & Supplies	\$729,583	\$982,743	\$1,083,082
Capital Equipment	\$0	\$0	\$0
Subtotal	\$2,686,395	\$3,167,196	\$3,473,149
Cost Allocated	(\$3,108)	\$0	\$0
Revenues	(\$26,603)	(\$37,000)	(\$18,000)
GENERAL FUND SUPPORT	\$2,656,684	\$3,130,196	\$3,455,149
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$16,059	\$64,866	\$0
Services & Supplies	\$569,241	\$690,190	\$752,091
Capital Equipment	\$0	\$0	\$0
Subtotal	\$585,300	\$755,056	\$752,091
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$1,972,872	\$2,249,318	\$2,390,067
Services & Supplies	\$1,298,824	\$1,672,933	\$1,835,173
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$3,108)	\$0	\$0
TOTAL	\$3,268,587	\$3,922,251	\$4,225,240

Public Works

Traffic Engineering and Circulation

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Manager, Transportation	0.00	0.00	0.25
(N) Senior Office Specialist	0.00	0.00	1.00
(N) Traffic Systems Technician	0.00	0.00	1.00
Administrative Secretary	1.00	1.00	1.00
Associate Engineer	3.00	3.00	3.00
City Traffic Engineer	1.00	1.00	1.00
Engineering Technician	3.00	3.00	3.00
Senior Project Manager	0.00	2.00	2.00
Senior Transportation Analyst	2.00	2.00	2.00
Senior Transportation Engineer	1.00	2.00	2.00
Supervising Traffic Systems Specialist	1.00	1.00	1.00
Supervising Transportation Analyst	1.00	0.00	0.00
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	2.00	2.00	2.00
Traffic Systems Technician	1.00	1.00	1.00
Subtotal:	17.00	19.00	21.25
PART TIME			
Senior Office Specialist-EPT	0.90	0.90	0.00
Supervising Trans Analyst-PT	0.00	0.00	0.75
Traffic Systems Technician-EPT	0.90	0.90	0.00
Subtotal:	1.80	1.80	0.75
TOTAL STAFFING:	18.80	20.80	22.00

Public Works

Advanced Transportation

Goal:

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

Description:

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

2006-07 Standards:

- Manage ITC activities to ensure it remains a safe, vibrant, and convenient transit facility.
- Manage bus & shuttle service requests to ensure convenient, cost effective transportation services.
- Oversee regional advanced transportation projects (e.g., light rail transit, bus rapid transit, high speed rail), enabling convenient and cost effective commuting options while ensuring consistency with the City's high standards of architecture, service, and long term fiscal responsibility.
- Maintain the ITAM, consistent with City's General Plan, land use database, CEQA requirements, and the countywide transportation model (OCTAM).
- Monitor regionally and nationally significant advanced/alternative transportation efforts to ensure City transportation interests are met.

Measurements	2004-05	2005-06	2006-07
Services			
• ITC (# of work orders, inquiries, incidents)	225	250	175
• Regional Transportation Meetings	185	200	200
• Bus Service Inquiries/Requests/Incidents	18	15	25
• ITAM (# of requests for service)	24	40	60
Efficiency			
• % of requests resolved within designated timeframes	95%	95%	95%
Unit Cost			
• % of Department General Fund Operating Budget expenditures devoted to Advanced Transportation	4.0%	3.8%	3.8%
Effectiveness			
• Reduce nets costs through increased revenues derived from improved leases, bus shelter revenues, and outside grants, and improved staffing and administrative efficiencies	5%	8%	10%

Public Works

Advanced Transportation

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$528,772	\$606,022	\$677,985
Services & Supplies	\$236,790	\$309,829	\$324,829
Capital Equipment	\$0	\$0	\$0
Subtotal	\$765,563	\$915,851	\$1,002,814
Cost Allocated	(\$5,561)	\$0	\$0
Revenues	(\$389,245)	(\$368,000)	(\$397,000)
GENERAL FUND SUPPORT	\$370,757	\$547,851	\$605,814
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$114,834	\$114,775	\$197,522
Services & Supplies	\$43,234	\$573,453	\$371,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$158,069	\$688,228	\$568,522
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$643,607	\$720,797	\$875,507
Services & Supplies	\$280,024	\$883,282	\$695,829
Capital Equipment	\$0	\$0	\$0
Cost Allocated	(\$5,561)	\$0	\$0
TOTAL	\$918,070	\$1,604,079	\$1,571,336

Public Works

Advanced Transportation

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Manager, Transportation	0.00	0.00	0.25
(N) Supervising Transportation Analyst	0.00	0.00	1.00
Administrative Secretary	1.00	1.00	1.00
Assoc Transportation Analyst	1.00	1.00	1.00
Project Development Administrator	1.00	1.00	1.00
Senior Transportation Analyst	<u>3.00</u>	<u>3.00</u>	<u>3.00</u>
Subtotal:	6.00	6.00	7.25
TOTAL STAFFING:	6.00	6.00	7.25

Redevelopment Department



Budget Summary:

The FY 2006-07 Redevelopment Department's operating budget focuses resources on the activities of the newly created Redevelopment Agency and Redevelopment Project Area (RDA) at the Great Park. The Agency Adopted a Five Year Plan in March 2005. The plan established the Agency's goals for the redevelopment of the former Marine Corps Air Station El Toro (MCAS El Toro). The Department's budget includes the addition of five staff positions and contract services to implement the Agency's plan and facilitate redevelopment of the Project Area.

The Redevelopment Department's funding is budgeted in a Special Fund (Fund 108). In prior fiscal years, the City loaned the RDA the funds required for its operations.

During FY 2006-07, the RDA expects to receive its first allocation of tax increment revenues.

Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

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

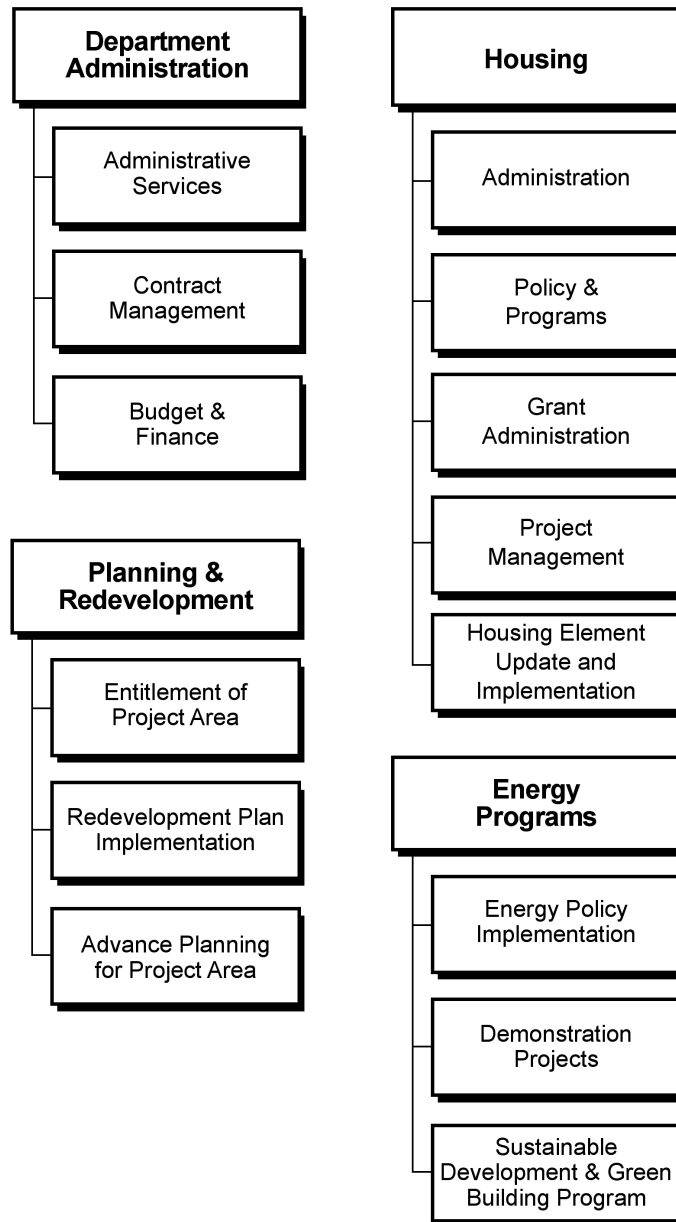
Promote effective government

- Work with the Great Park Corporation, the City of Irvine, and the developer to efficiently implement the Redevelopment Agency's five year plan.
- Update the Housing Element of the General Plan in the next 2 years.

Redevelopment Department

Services to the Community:

Redevelopment Department



Redevelopment Department

Department Budget Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$275,882
Services & Supplies	\$0	\$0	\$415,050
Capital Equipment	\$0	\$0	\$0
Subtotal	\$0	\$0	\$690,932
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$0	\$0	\$690,932
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$661,637	\$1,510,858
Services & Supplies	\$0	\$1,305,280	\$10,535,748
Capital Equipment	\$0	\$30,000	\$5,000
Subtotal	\$0	\$1,996,917	\$12,051,606
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$661,637	\$1,786,740
Services & Supplies	\$0	\$1,305,280	\$10,950,798
Capital Equipment	\$0	\$30,000	\$5,000
Cost Allocated	\$0	\$0	\$0
TOTAL COST	\$0	\$1,996,917	\$12,742,538
STAFFING SUMMARY			
FULL TIME	0.00	9.00	13.85
PART TIME	0.00	5.00	5.75
TOTAL STAFFING	0.00	13.95	19.60

Redevelopment Department

Department Administration

Goal:

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

Description:

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

2006-07 Standards:

- Complete by established deadlines an Agency budget that adequately funds the Agency's priorities.
- Monitor revenue and expenditures to ensure that budget guidelines are met.
- Ensure that tax increment revenues are accurately collected.
- Process all budgetary, personnel and financial/purchasing transactions according to established timeframes.
- Ensure that department contracts are accurate, with adequate funding and that all insurance requirements are met.

Measurements

This program is in the development stages. Measurements for services, efficiency, unit cost, and effectiveness will be established.

Redevelopment Department

Department Administration

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
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	\$0	\$332,893	\$560,776
Services & Supplies	\$0	\$1,005,280	\$1,367,200
Capital Equipment	\$0	\$30,000	\$5,000
Subtotal	\$0	\$1,368,173	\$1,932,976
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$332,893	\$560,776
Services & Supplies	\$0	\$1,005,280	\$1,367,200
Capital Equipment	\$0	\$30,000	\$5,000
Cost Allocated	\$0	\$0	\$0
TOTAL	\$0	\$1,368,173	\$1,932,976

Redevelopment Department

Department Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Accountant	0.00	0.00	0.15
(N) Senior Management Analyst	0.00	0.00	1.00
Accountant	0.00	0.00	0.25
Administrative Coordinator	0.00	1.00	1.00
Administrative Secretary	0.00	0.00	0.40
Director, Redevelopment	0.00	1.00	1.00
Finance Administrator	0.00	0.10	0.35
Manager, Fiscal Services	0.00	0.05	0.05
Senior Accountant	0.00	0.25	0.05
Senior Accounting Technician	0.00	0.45	0.00
Senior Management Analyst	0.00	0.10	0.00
Subtotal:	0.00	2.95	4.25
PART TIME			
Irvine Redevelopment Board	0.00	5.00	5.00
Subtotal:	0.00	5.00	5.00
TOTAL STAFFING:	0.00	7.95	9.25

Redevelopment Department

Housing

Goal:

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

Description:

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

2006-07 Standards:

- Secure State funding to leverage City resources for affordable housing projects throughout the year.
- Obtain State approval of City documents and agreements for the release of State awarded funds by December 2006.
- Prepare and submit the annual Housing Element status report to the State by December 2006.
- Develop and implement an asset management plan as required by HUD by March 2007.
- Prepare and submit an application for a Workforce Housing Grant during the State's first funding round (est. March 2007).
- Develop an evaluation system for capital expenditure projects for Fiscal Year 2007-08 by March 2007.
- Prepare and submit for City Council and Agency Board approval, amendments to City Codes as required by the Housing Strategy and Implementation Plan by March 2007.
- Establish the Irvine Community Land Trust by the December 2006.
- Complete the federally required CAPER by March 2007 and Annual Action Plan by June 2007.
- Respond to questions and requests for housing information within 5 business days.
- Monitor CDBG recipients for compliance with CDBG agreements on a quarterly basis.
- Monitor affordable housing agreements to ensure timely compliance by developers and City.

Measurements

This program is in the development stages. Measurements for services, efficiency, unit cost, and effectiveness will be established.

Redevelopment Department Housing

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$76,982
Services & Supplies	\$0	\$0	\$300,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$0	\$0	\$376,982
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$0	\$0	\$376,982
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$328,744	\$482,165
Services & Supplies	\$0	\$300,000	\$9,168,548
Capital Equipment	\$0	\$0	\$0
Subtotal	\$0	\$628,744	\$9,650,713
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$328,744	\$559,147
Services & Supplies	\$0	\$300,000	\$9,468,548
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$0	\$628,744	\$10,027,695

Redevelopment Department Housing

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Associate Planner	0.00	0.00	0.60
Administrative Secretary	0.00	1.00	0.60
Manager, Housing	0.00	1.00	1.00
Principal Planner	0.00	1.00	1.00
Senior Planner	0.00	1.00	1.00
Subtotal:	0.00	4.00	4.20
PART TIME			
Assistant Planner-EPT	0.00	0.00	0.75
Subtotal:	0.00	0.00	0.75
TOTAL STAFFING:	0.00	4.00	4.95

Redevelopment Department

Planning and Redevelopment

GOAL:

Ensure that the Irvine Redevelopment Agency's strategic priorities are successfully implemented through expeditious processing of development applications in the Project Area.

Description:

The Redevelopment and Planning section is responsible for implementing the Redevelopment Plan for the Redevelopment Project Area and all related development entitlement, planning, design review and processing. The Project Area encompasses nearly 8.5 square miles, or approximately 12 percent of the City's land area.

2006-07 Standards:

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

Measurements:

This program is in the development stages. Measurements for services, efficiency, unit cost, and effectiveness will be established.

Redevelopment Department

Planning and Redevelopment

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$66,170
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$0	\$0	\$66,170
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$0	\$0	\$66,170
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$467,917
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Subtotal	\$0	\$0	\$467,917
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$0	\$534,087
Services & Supplies	\$0	\$0	\$0
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$0	\$0	\$534,087

Redevelopment Department

Planning and Redevelopment

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Associate Planner	0.00	0.00	1.40
(N) Principal Planner	0.00	0.00	1.00
Manager, Planning Services	0.00	1.00	1.00
Senior Planner	0.00	1.00	1.00
Subtotal:	0.00	2.00	4.40
TOTAL STAFFING:	0.00	2.00	4.40

Redevelopment Department

Energy Programs

Goal:

To successfully develop and implement a strategy for a Master Energy Program for the City to address conservation, natural resources, green and sustainable building programs and public and private partnerships.

Description:

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

2006-07 Standards:

Provide staff services to the Technical "Green Teams".

- Create demonstration programs or projects for residential rehabilitation using energy efficient standards.
- Develop and propose for Council Consideration, a Master Energy Plan for the City.
- Establish programs with utility service providers to obtain funding and participation in the City's Energy Plan.

Measurements:

This program is in the development stages. Measurements for services, efficiency, unit cost, and effectiveness will be established.

Redevelopment Department

Energy Programs

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$132,730
Services & Supplies	\$0	\$0	\$115,050
Capital Equipment	\$0	\$0	\$0
Subtotal	\$0	\$0	\$247,780
Cost Allocated	\$0	\$0	\$0
Revenues	\$0	\$0	\$0
GENERAL FUND SUPPORT	\$0	\$0	\$247,780
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			
Salaries & Benefits	\$0	\$0	\$132,730
Services & Supplies	\$0	\$0	\$115,050
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$0	\$0	\$247,780

Redevelopment Department Energy Programs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
FULL TIME			
(N) Energy Administrator	0.00	0.00	1.00
Subtotal:	0.00	0.00	1.00
TOTAL STAFFING:	0.00	0.00	1.00

Great Park



Budget Summary:

The Orange County Great Park is a multi-year development project encompassing 1,347 acres in the center of Orange County.

The mission of the Orange County Great Park Corporation 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 those in the future.

In addition to being an operating Department of the City of Irvine, the Orange County Great Park Corporation is also a 501(c)(3) Non-Profit Corporation formed by the Irvine City Council in June 2003. It consists of a nine (9) member Board of Directors – five of whom are members of the City Council. The Board of Directors is responsible for recommending the course of development, build out, and operation of the Orange County Great Park. The Corporation is currently staffed by 15 full-time employees and 9 part-time (Board of Directors) positions (one unpaid). 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 2006-07 Great Park operating budget focuses resources that support the Corporation's mission of developing, building and maintaining the Orange County Great Park. The adopted budget is based on the continuation of essential work efforts from Special Fund expenditures of \$25,362,852 and revenues and contributions of \$73,057,356. 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.

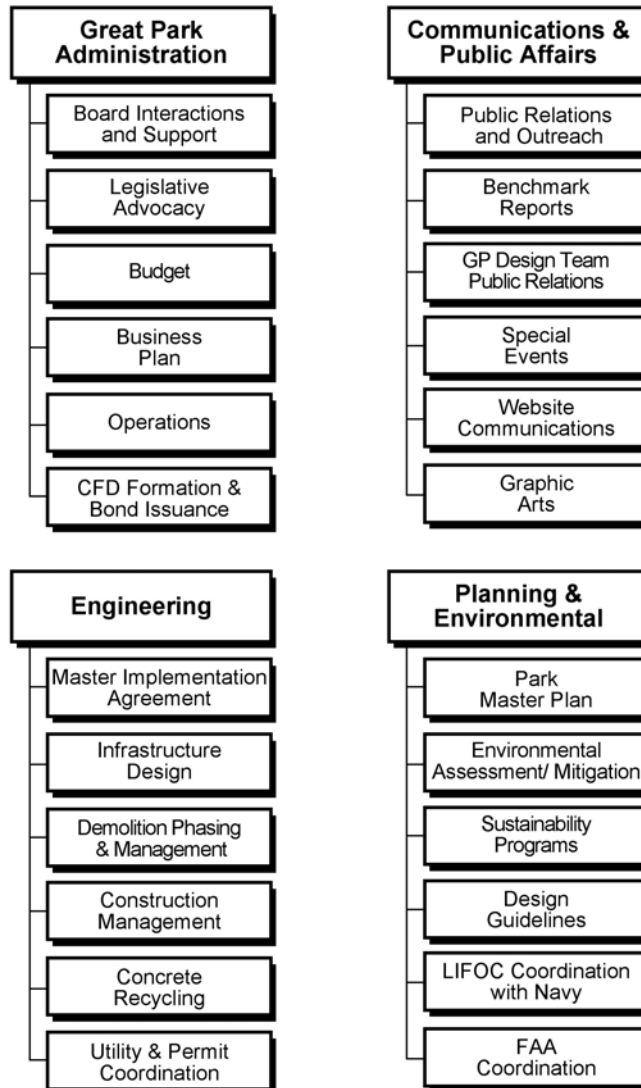
Promote effective government

- Provide timely and accurate information to our countywide constituency and assess their needs and interests as they relate to the Great Park.

Great Park

Services to the Community:

Orange County Great Park



Great Park

Department Budget Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
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Great Park

GP Administration

Goal:

To plan, design, develop, operate, and maintain the Orange County Great Park for the benefit and enjoyment of all its visitors.

Description:

The Administration division is responsible for agenda development, financial reporting, compliance, contracts, budget development and monitoring, and ongoing operations. This fiscal year the focus of Administration is to coordinate with Heritage Fields on a Community Facilities District bond issue; establish regular financial reporting procedures; investigate and analyze public/private funding opportunities; and develop a multi-year business plan. In addition to day-to-day operations management of the Great Park, human resources, purchasing and general administrative functions are also coordinated by this division. The Administration section is responsible for: coordinating the use of existing base property prior to beginning park construction; analyzing future operating costs; assisting in the analysis and development of public/private partnerships; and managing day-to-day operational issues.

2006-07 Standards:

- Investigate & analyze public/private funding opportunities for portions of the Great Park.
- Develop a new multi-year Business Plan based on the upcoming Great Park Master Plan.
- Implement a Community Facilities District in coordination with the City and Heritage Fields, LLC.
- Monitor and maintain compliance with the California Integrity Act.
- Coordinate existing and future onsite leases to enhance available revenue to the Park.
- Initiate an interim building use assessment to investigate revenue opportunities and other uses of exiting buildings and facilities prior to demolition.

Measurements

2004-05 2005-06 2006-07

Services

- | | | |
|---|-----|-----|
| • Weekly, bi-weekly, and monthly meetings with Board and Lennar Corporation for development of the Orange County Great Park | Met | Met |
| • Complete steps to issue a Community Facilities District Bond | N/A | Met |
| • Develop a workable long-term business plan | N/A | Met |

Efficiency

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

Unit Cost

TBD* TBD*

Effectiveness

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

Great Park GP Administration

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
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	\$78,375	\$975,272	\$1,893,522
Services & Supplies	\$3,858,442	\$2,969,154	\$2,383,264
Capital Equipment	\$0	\$180,000	\$100,000
Subtotal	\$3,936,817	\$4,124,426	\$4,376,786
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$78,375	\$975,272	\$1,893,522
Services & Supplies	\$3,858,442	\$2,969,154	\$2,383,264
Capital Equipment	\$0	\$180,000	\$100,000
Cost Allocated	\$0	\$0	\$0
TOTAL	\$3,936,817	\$4,124,426	\$4,376,786

Great Park GP Administration

Service Center Summary:

	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
Staffing Detail – All Funds			

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Great Park

Communications and Public Affairs

Goal:

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

Description:

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

2006-07 Standards:

- Develop a communications & public relations program in cooperation with Heritage Fields, LLC.
- Develop Great Park Master Plan public outreach campaign.
- Coordinate national, regional and local press interviews.
- Develop high profile special events.
- Produce and distribute Quarterly Benchmark Reports.
- Facilitate Orange County Great Park advisory groups.
- Manage the Orange County Great Park website (www.ocgp.org).
- Develop policy and procedures for the Great Park Public Arts Program.
- Continue implementation of the History Project using National Archives objectives.

Measurements

	2004-05	2005-06	2006-07
Services			
• Quarterly distribution of Benchmark Reports		Met	Met
• Regular press and other communications developed		Met	Met
• Implement outreach programs		Met	Met
Efficiency			
• Standards Achieved within Budget		Yes	Yes
Unit Cost			
		TBD*	TBD*
Effectiveness			
• Percentage of Standards Achieved		100%	100%

Great Park

Communications and Public Affairs

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
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	\$0	\$149,053	\$0
Services & Supplies	\$0	\$739,000	\$1,108,850
Capital Equipment	\$0	\$0	\$0
Subtotal	\$0	\$888,053	\$1,108,850
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$149,053	\$0
Services & Supplies	\$0	\$739,000	\$1,108,850
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$0	\$888,053	\$1,108,850

Great Park

Communications and Public Affairs

Service Center Summary:

Staffing Detail – All Funds	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
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Great Park Engineering

Goal:

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

Description:

The Engineering section is responsible for engineering and development oversight of the Great Park. This fiscal year Engineering will coordinate runway demolition; oversee completion of a Park Master Design; completion of a backbone infrastructure agreement with Heritage Fields LLC; development of a building demolition plan for Phase I of construction; commencement of schematic design and design development documents; initiation of construction documents and coordination of property-wide permits.

2006-07 Standards:

- Complete a Park Phasing Plan.
- Negotiate contract to begin preliminary construction documents on Phase I of the Park.
- Complete a hazardous materials survey of existing buildings.
- Complete Phase 1 Demolition Plan, obtain demolition permits, issue demolition contract and begin Phase 1 demolition work.
- Begin runway demolition.
- Complete negotiations with Heritage Fields, LLC for the development of the Backbone Infrastructure (roadways, water, sewer, electricity).
- Pursue necessary easements and right-of-way for backbone infrastructure development.
- Coordinate with Heritage Fields, LLC to obtain area-wide permits.
- Develop goals for Great Park construction to provide environmentally sensitive green building and sustainable development techniques.
- Begin development of construction drawings.

Measurements

2004-05 2005-06 2006-07

Services

- | | | |
|---|-----|-----|
| • Survey buildings for hazardous materials and reusability | N/A | Met |
| • Negotiate a backbone infrastructure service agreement with Heritage Fields, LLC | N/A | Met |
| • Complete the Master Design Plan | N/A | Met |
| • Runway demolition coordination | N/A | Met |
| • Area-wide permit coordination | N/A | Met |

Efficiency

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

Unit Cost

TBD* TBD*

Effectiveness

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

Great Park Engineering

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
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	\$0	\$467,928	\$77,216
Services & Supplies	\$0	\$6,007,350	\$9,200,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$0	\$6,475,278	\$9,277,216
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$467,928	\$77,216
Services & Supplies	\$0	\$6,007,350	\$9,200,000
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$0	\$6,475,278	\$9,277,216

Great Park Engineering

Service Center Summary:

	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
Staffing Detail – All Funds			

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Great Park

Planning and Environmental

Goal:

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

Description:

The Planning and Environmental section is charged with: completing a comprehensive Park Master Plan; a Phasing Plan and Phase 1 Schematic Design and Design Guidelines; negotiating wildlife corridor and wetlands plans with the Army Corps of Engineers; completing a water quality trading program with the Regional Water Quality Control Board; negotiating the next phase of the Master Designer contract; and working with the FAA on a release of restrictions on the existing VHF Omni-directional Radio Range (VOR) site.

2006-07 Standards:

- Complete a comprehensive park master plan and design guidelines for Board review and approval.
- Complete wildlife monitoring activities to assist in the design of the wildlife corridor.
- Complete wildlife corridor plan and wetlands mitigation bank negotiations with the Army Corps of Engineers.
- Complete a water quality trading program with the Regional Water Quality Control Board.
- Complete a phasing plan that incorporates Navy "Lease in Furtherance of Conveyance" (LIFOC) restrictions.
- Negotiate Master Designer Phase II contract and begin design development and construction documents for Phase I of the Great Park.
- Coordinate completion of appropriate CEQA environmental assessment to facilitate commencement of park construction.

Measurements

2004-05 2005-06 2006-07

Services

- | | | |
|--|-----|-----|
| • Completion of a Park Master Plan | N/A | Met |
| • Coordination of permitting processes | N/A | Met |
| • Completion of Phase 1 Schematic Design | N/A | Met |

Efficiency

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

Unit Cost

TBD* TBD*

Effectiveness

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

Great Park Planning and Environmental

Service Center Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
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	\$0	\$89,630	\$0
Services & Supplies	\$0	\$2,050,000	\$10,600,000
Capital Equipment	\$0	\$0	\$0
Subtotal	\$0	\$2,139,630	\$10,600,000
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$89,630	\$0
Services & Supplies	\$0	\$2,050,000	\$10,600,000
Capital Equipment	\$0	\$0	\$0
Cost Allocated	\$0	\$0	\$0
TOTAL	\$0	\$2,139,630	\$10,600,000

Great Park Planning and Environmental

Service Center Summary:

	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
Staffing Detail – All Funds			

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Non-Departmental



Budget Summary:

The FY 2006-07 Non-Departmental budget of \$6,931,507 provides funds for the continuation of essential, mandated and City Council directed services. In particular, the Non-Departmental budget includes General Fund debt service for the Civic Center, legal services related to revenue issues, Sales Tax audits, property taxes and assessments on City properties, Adult Day Care Health Services, and the City's contribution to the Irvine Barclay Theatre.

A review of part-time staffing is under way to make sure that legal and equity issues are addressed. A reserve of \$445,527 has been set aside in the Non-Departmental budget to pay for any conversions of part-time staff to full-time that may be necessary during this fiscal year.

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

Strategic Goals:

Maintain and enhance the physical environment

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

Promote a safe and secure community

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

Promote economic prosperity

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

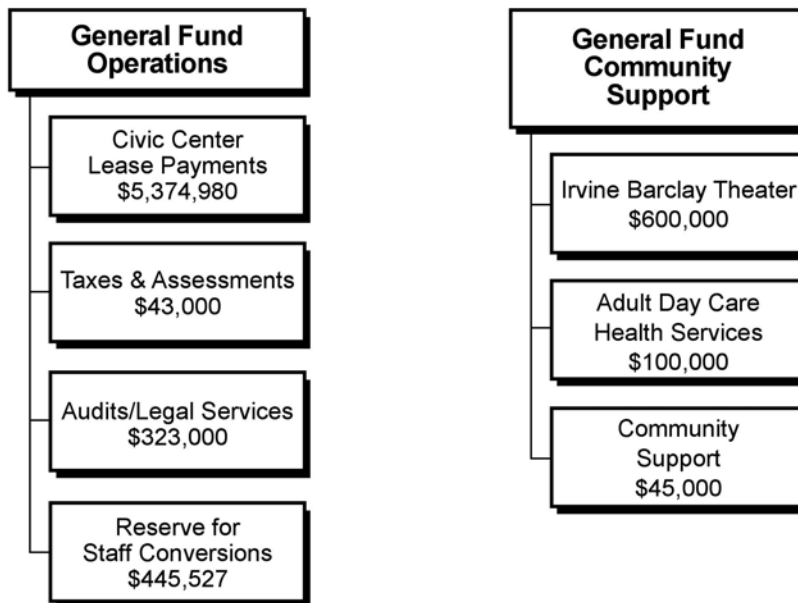
Promote effective government

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

Non-Departmental

Services to the Community:

Non-Departmental



Non-Departmental

Department Budget Summary:

Funds Summary	Actuals 2004-05	Adjusted Budget 2005-06	Adopted Budget 2006-07
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	\$0	\$0	\$0
Services & Supplies	\$6,171,792	\$6,341,427	\$6,931,507
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$6,171,792	\$6,341,427	\$6,931,507
Cost Allocated	\$0	\$0	\$0
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
GENERAL FUND SUPPORT	\$6,171,792	\$6,341,427	\$6,931,507
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$695,800	\$731,525
Services & Supplies	\$37,332,101	\$12,281,509	\$13,959,570
Capital Equipment	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Subtotal	\$37,332,101	\$12,977,309	\$14,691,095
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	\$0	\$695,800	\$731,525
Services & Supplies	\$43,503,893	\$18,622,936	\$20,891,077
Capital Equipment	\$0	\$0	\$0
Cost Allocated	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
TOTAL COST	\$43,503,893	\$19,318,736	\$21,622,602

Special Funds



Introduction

The FY 2006-07 budget is comprised of 115 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 and expenditure 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 2006-07 Detail Budget.

General Reserve

The 14 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; Great Park Planning; Donations; Infrastructure & Rehabilitation Fund; Revenue Clearing; and three Asset Forfeiture funds. The General Fund is detailed in other sections of this document – for purposes of clarity the following review of General Reserve Funds does not include General Fund totals. For FY 2006-07, General Reserve Fund revenues are estimated to be \$26,081,596 and appropriations are \$29,172,755 (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), CDBG, and numerous grant related funds are included in this classification. For FY 2006-07, Special Revenue Fund revenues are estimated to be \$79,662,991 and appropriations are \$88,209,677 (not including transfers).

Capital Projects

The 23 Capital Projects funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2006-07, Capital Projects revenues are estimated to be \$74,944,654 and appropriations are \$170,411,087 (not including transfers).

Special Funds

Revenue & Appropriations

Debt Service

The 2 Debt Service funds provide for property tax and lease revenue receipts designated for payment of City of Irvine debt obligations. Current City debt funds include the Irvine Public Facilities and Infrastructure Authority and the Culver Grade Separation Certificates of Participation. For FY 2006-07, Debt Service Fund revenues are estimated to be \$11,618,433 and appropriations are \$7,546,948 (not including transfers).

Internal Service

The 7 Internal Services funds account for the financing of goods or services provided by one department to another on a cost reimbursement basis. These functions include: Inventory; Self-Insurance; Fleet; Equipment; Communications; and the Strategic Technology Plan Fund. For FY 2006-07, Internal Service Fund revenues are estimated to be \$20,350,959 and appropriations are \$20,482,145 (not including transfers).

Trust and Agency

The City's practice has been to budget revenues and appropriations within the appropriate Assessment District. However, these bonds (issued under the 1913 and 1915 Improvement Bond Act) are not a liability of the City of Irvine and do not provide resources for government operations. As such, these 45 funds do not maintain a fund balance. For FY 2006-07, Trust and Agency Fund revenues are estimated to be \$124,474,489 and appropriations are \$132,786,381 (not including transfers).

Special Fund Budget Summary

For FY 2006-07, estimated Special Fund revenues and transfers-in (exclusive of the General Fund) are \$514,691,445 and appropriations and transfers-out amount to \$559,810,648. The majority of these revenues and appropriations relate to agency fund administration of assessment districts as noted previously.

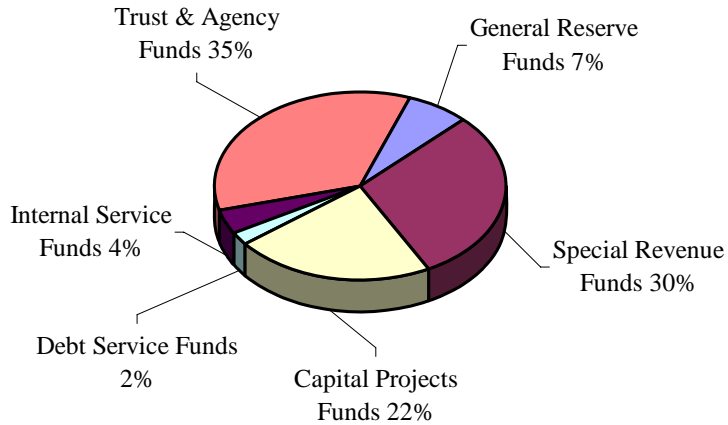
Special Funds Summary Table

Category Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	\$35,711,129	\$53,360,215
Special Revenue Funds	152,331,384	113,237,491
Capital Projects Funds	114,735,996	173,104,404
Debt Service Funds	12,168,433	11,990,657
Internal Service Funds	20,420,659	20,482,145
Trust & Agency Funds	179,323,844	187,635,736
Total	\$514,691,445	\$559,810,648

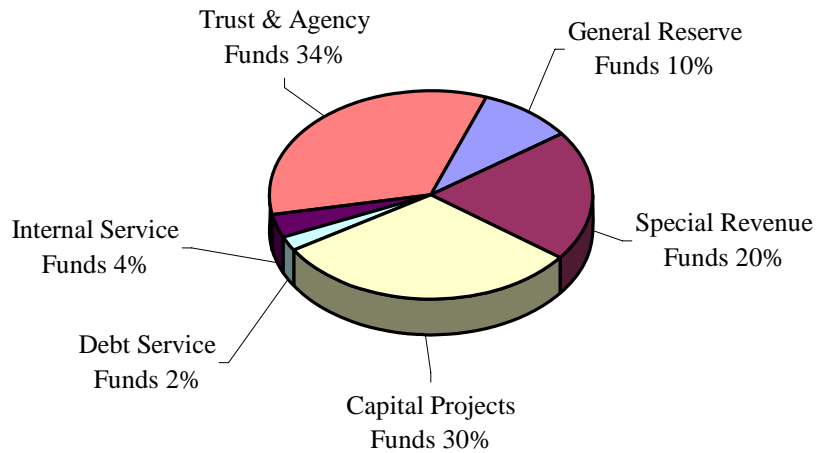
Special Funds

Revenue & Appropriations

Revenues & Transfers-In - \$514,691,445



Appropriations & Transfers-Out - \$559,810,648



Special Funds

General Reserve Funds Narrative

Fund 002: Asset Management Plan Fund

This fund is a depository for the City's Asset Management Plan (AMP). The fund serves as an additional source for debt service payments made to the Infrastructure Authority and as a long term resource to fund the City's rehabilitation needs. Cash assets are expected to total \$60 million on June 30, 2007, which, when combined with the \$9.1 million debt service reserve in the Infrastructure Authority Fund, results in a \$44 million surplus over the outstanding indebtedness. The AMP has loaned \$6.6 million to the RDA and a \$1.16 million loan is anticipated during FY 2005-06 for an affordable housing project.

Fund 003: Compensated Absences Fund

This fund was created in FY 1996-97 to accumulate funding for the City's anticipated payments for compensated absences due to imminent retirements and terminations. Prior to FY 2004-05, the General Fund made contributions via operating transfers to this fund for this purpose, and payouts of accrued leave during this period were made as required. Beginning in FY 2004-05, the General Fund no longer makes direct operating transfers to the Fund. Instead, the departments are charged a percentage of their salaries for the liability upon separation and this amount will provide the funding. FY 2004-05 separation liability revenue amounted to \$579,735, while retirement and termination accrued leave payouts were \$919,332. The anticipated separation liability revenue for FY 2005-06 is \$782,472 and the estimated payouts upon separation are estimated to be \$811,081, based on actual payments made through 3/31/06 and adjusted for any anticipated retirements expected during the last quarter of the fiscal year. FY 2006-07 separation liability revenue is budgeted at \$873,829. FY 2006-07 expected payouts upon separation are estimated to be \$731,525 based on a July 1, 2004 independent actuarial study as adjusted for anticipated retirements. Fund balance at the end of FY 2006-07 is expected to be about \$2.1 million. The City's goal is to accumulate enough funding to cover 50% of the accrued liability for estimated accrued leave termination payments by the end of FY 2013-14.

Fund 005: Development Services Fund

The Development Services Fund accounts for financial transactions related to development case processing. Developers are required to make initial deposits upon opening a project. The deposits are drawn down 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. 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 for approval, plus applicable overhead costs. These fees are set and approved by City Council action. When a development case is completed and all related costs have been billed, any balance remaining in the developer's deposit account is refunded.

Special Funds

General Reserve Funds Narrative

Fund 006: Contingency Reserve

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

Fund 008: Great Park Planning

Over the past several years, the City Council allocated General 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, all revenues and costs related to the planning, construction, maintenance, and operation of the Orange County Great Park and have been included in a separate special fund (Fund 180 – Orange County Great Park). Funds remaining in Fund 008 will be reallocated or returned to the General Fund as a part of the Carryover process or the FY 2007-08 budget.

Fund 009: Revenue Clearing Fund

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 and Rehabilitation Fund

This fund was created to provide for the accumulation and distribution of funds for city rehabilitation projects. The primary source of revenue for this fund is the General Fund year-end surplus, though surpluses from other funds are also used. For FY 2006-07 over \$6.9 million in rehabilitation reserve funding is budgeted to pay for new 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, \$2.1 million has been budgeted to pay for the Slurry Seal program and \$2.8 million has been budgeted within the fund to pay for facility maintenance efforts.

Special Funds

General Reserve Funds Narrative

Fund 024: Building and Safety Fund

The Building and Safety Fund was created in FY 2003-04 to account for development processing activities such as Plan Check, Inspection, Permit Issuance and Code Enforcement. User fees are charged for these services in order to recoup the cost of providing them. The rate structure for the fees imposed for these services is based on the most recent update of a full cost study analysis. Prior to FY 2003-04, these fees and related costs were accounted for in the General Fund as part of the Community Development Department budget. The Building and Safety Fund will facilitate accounting for these services as activity is expected to increase substantially in the future, due to expanded development within the City. The projected additional development activity increased FY 2006-07 budgeted revenues and expenditures accordingly.

Fund 027: Development Engineering

The Development Engineering Fund is used to account for development processing activities. User fees are charged in order to recoup the cost of services. The rate structure for the fees imposed for these services is based on the most recent full cost study analysis, and are expected to be adjusted as the cost study is updated. Prior to FY 2004-05, these fees and related costs were accounted for in the General Fund as part of the Public Works department budget. The Development Engineering Fund is expected to facilitate the accounting for these services as activity is expected to increase substantially in the future, due to expanded development activity within the City.

Fund 030: Community Services Fund

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

Special Funds

General Reserve Funds Narrative

Fund 051: Asset Forfeiture Justice Department

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

Fund 052: Asset Forfeiture Treasury Department

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

Fund 053: Asset Forfeiture Orange County and State

The Regional Narcotics Suppression Program has served the citizens of Orange County since December, 1986. Under State and Federal statutes, the City of Irvine receives an "equitable share" of seized drug monies and real property and reimbursement of related overtime expenses in exchange for participating in the program. Revenues may not be budgeted until actually received due to the uncertainty of the timing and amounts of the forfeitures; appropriations are funded by the available fund balance.

Special Funds

Special Revenue Funds Narrative

Fund 108: Irvine Redevelopment Fund

The Irvine Redevelopment Agency was established in July 1999 to prepare a redevelopment project area and plan for the non-aviation reuse of the former MCAS El Toro. Funds are used for technical, legal and policy consultants and compensation for meetings attended by the Agency's Board of Directors. The City lent the Agency \$475,000 in FY 1999-00 and \$252,000 in FY 2002-03. The City agreed to additional loans of \$458,210 on July 8, 2003 and \$530,000 on June 22, 2004. With the sale of the El Toro property and the execution of the related development agreement, the Agency became more active in FY 2005-06. In FY 2006-07 the Agency will add staff in anticipation of development beginning in the Project Area. The City expects to loan the Agency \$4,468,137 to cover its FY 2005-06 operating expenses. The Irvine Redevelopment Agency expects to repay to the City all these loans and their related interest from the anticipated tax increment based on development activity within the redevelopment area.

Fund 109: RDA Housing

The Redevelopment Housing Fund was established in FY 2006-07 to record the revenues and expenditures associated with the Redevelopment Agency's Housing activities. The Agency will receive tax increment revenue, based on development activity within the Redevelopment Area. The Agency is required by law to set aside 20% of gross tax increment revenues allocated to it for the purpose of increasing, improving or preserving the community's supply of low and moderate-income housing.

Fund 110: Measure M Local Turnback Fund

This fund was created to account for the Measure M sales tax revenues available to fund local transportation improvements. Section 7 of the Orange County Local Transportation Authority's Ordinance No. 2 includes maintenance of effort (MOE) requirement as a condition to receiving the Measure M funds. The City monitors the maintenance expenditures to ensure continued eligibility. The current and projected levels of required MOE funding are sufficient to assure the continued receipt of Measure M revenues. New Measure M Turnback appropriations in FY 2006-07 amount to \$3 million. The largest of these new appropriations are \$1.2 million for the Irvine Transportation Engineering Management System Rehabilitation and \$379,500 for the Irvine Transportation Engineering Management System Rehabilitation (ITEMS) Replacement project.

Special Funds

Special Revenue Funds Narrative

Fund 111: Gas Tax Fund

The City receives Gas Tax funds from Sections 2105, 2106, 2107, and 2107.5 of the Streets and Highways Code, and is required by State law to account for this money in a separate fund. State law requires that these funds be utilized solely for street-related purposes such as: new street construction, rehabilitation or maintenance. This fund is also used to account for Traffic Congestion Relief funding provided by Assembly Bill 2928. For FY 2006-07, specific capital projects for street and traffic signal improvements and rehabilitation endeavors are identified in the Capital Improvement Program budget, but in summary, more than \$3.2 million will be allocated for new capital improvement projects.

Fund 112: Local Park Fees Fund

The Subdivision Map Act of the California State Constitution requires developers to provide either land or fees to the local municipal government for the purpose of providing or improving recreational facilities in the area of the proposed developer improvements. This legislation is also known as the Quimby Act. The City allocates these funds to various parks and recreation projects in conjunction with the annual CIP budget, taking into consideration input from the public and various commissions. The carryover fund balance has been designated for Bill Barber MC, Woodbridge, Turtle Rock Community Parks, Quail Hill, WestPark, El Camino, IBC, and Heritage Park.

Fund 113: Fees and Exactions Fund

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. Since FY 2003-04 a developer elected and was qualified to utilize the Menu Option to pay an affordable housing in-lieu fee. The fee is being received by the City and deposited in this fund.

Fund 114: Home Grant Fund

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.

Special Funds

Special Revenue Funds Narrative

Fund 118: Systems Development Fund

The City imposes a 1% tax on all new development within the City that is accounted for within this fund. This tax was instituted by Chapter VIII of the City Code of Ordinances, with 50% of the proceeds applied to circulation 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. This year, proposed circulation improvements include the Culver/Walnut intersection, Laguna Canyon Road at I-5 widening, Jamboree Rd at the I-5 Ramps, and the widening of Culver and Campus Drives. The proposed non-circulation allocations this year have been made for neighborhood and community park playground equipment rehabilitation and the design of Bommer Canyon Cattle Camp Park.

Fund 119: Landscape, Lighting and Park Maintenance District

This Fund was established in FY 1997-98 to account for the collection and distribution of maintenance assessments levied for street lighting, community park and neighborhood park landscape, lighting and maintenance. Projected revenues include \$1.83 million of ad valorem property taxes for lighting and an estimated \$3.67 million in Landscape, Lighting and Park Maintenance special assessments. Total service costs exceed funds available through these assessments, therefore, an additional \$5.27 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 \$2.4 million provides funds needed to meet normal cash flow demands of this fund.

Fund 120: Proposition 116 State/OCTA Fund

This fund was re-established to account for a transit guideway project to serve the Great Park and Irvine Spectrum. Initial efforts call for the development of a funding plan, project definition study, preliminary engineering, and environmental documents in preparation of a Design-Build-Operate-Maintain procurement. The Irvine Redevelopment Agency has committed \$4.6 million towards this work, while the Orange County Great Park Corporation is proposing a \$1.0 million allocation in this year's budget. Funding for future costs is anticipated from the City's \$121 million allocation of Proposition 116 (The Clean Air and Transportation Act) funds, subject to the approval of the California Transportation Commission and the ability of the City to fund the required 50% match.

Special Funds

Special Revenue Funds Narrative

Fund 122: North Irvine Transportation Mitigation Program

The North Irvine Transportation Mitigation (NITM) fund was created in FY 2002-03 to account for the circulation improvements necessary to accommodate the build-out of the City's Northern Sphere of Influence. Developers are required to pay NITM fees associated with the various development projects. During FY 2005-06, \$700,000 in fees are expected to be received from Planning Area 1. New project appropriations of \$7.9 million are budgeted for FY 2006-07, with the largest appropriations being \$5.1 million for the San Canyon (I-5 to Alton) Signal Coordination and \$2.6 million for the construction of the Trabuco Road/Eastern Transportation Corridor Interchange. City fees will pay for \$550,000 of the new appropriations, with the remainder to be covered by accumulated NITM fees.

Fund 123: Irvine Business Center

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 \$22.1 million in such outside grant funding to supplement these efforts. In FY 2006-07, a total of \$21.9 million will be appropriated to three projects. Of this amount, \$21.5 million is to continue the MacArthur/Redhill Intersection Improvement project and the remainder will be appropriated to the Alton/SR-55 Overcrossing effort and toward IBC project development.

Fund 125: Community Development Block Grant Fund

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

Fund 126: Senior Service Foundation

This fund was created as a result of the fund agreement termination between The Irvine Senior Foundation and The City of Irvine on March 12, 2002. The funds received have been designated according to the signed agreement. All programs will be funded by interest allocations or private donations. The funds are used to purchase services and/or materials as budgeted and categorized in this budget document. The creation of this fund complies with the governmental accounting guidelines and standards and facilitates the city budget process.

Special Funds

Special Revenue Funds Narrative

Fund 128: Nutrition Program Fund

This fund was established in FY 1998-99 to account for the senior nutrition program. These funds are used to provide high quality meals for seniors both at the Lakeview Senior Center and through home delivery. In addition, city staff costs for meal preparation and program administration are covered by these funds. The nutrition program is funded by a County grant from the Area Agency on Aging and the United States Department of Agriculture. Funding is supplemented by donations from the National Charity League for the home deliveries and from those served at the Lakeview Senior Center.

Fund 130: AB 2766 - Air Quality Improvement

This fund accounts for the City's programs which implement AB 2766, the California Clean Air Act of 1988. Under the provisions of AB 2766, 40% of the fees imposed by the South Coast Air Quality Management District (SCAQMD) are allocated to local jurisdictions to fund expenditures for the reduction of air pollution from motor vehicles. In the past, the City used a portion of these fees to acquire emission credits to be applied pursuant to SCAQMD Rule 2202, On-Road Motor Vehicle Mitigation Options. The City plans to continue its participation in the emission credit program in FY 2006-07. The City also used a portion of the AQMD fees to purchase qualifying alternative fuel (CNG) vehicles in the past three fiscal years via the Fleet Services Fund. Additional purchases of qualifying vehicles are planned for FY 2006-07. Other projects completed by the end of FY 2005-06 include the implementation of an on-line access system for City services and a new on-line employment application system. These projects are expected to reduce commuter and citizen vehicle traffic to City Hall. In FY 2005-06, the City began several projects related to the use and expansion of the Irvine Transportation Center, including projects for improved parking, shuttle, bus connections, and alternative fuel program efforts and strategies. These projects, aimed at increasing the number of transit riders, are expected to continue into FY 2006-07. In addition, the City expects to obtain a feasibility study for the possible expansion of the San Diego Creek Bike Trail system. 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 2007.

Fund 132: Slurry Seal Surcharge Fund

This fund 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.

Special Funds

Special Revenue Funds Narrative

Fund 136: Major Special Events Fund

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

Fund 138: IBC Transportation Management Program

In 1985, as part of the environmental review for the Irvine Business Complex (IBC) development, the City Council approved an IBC area-wide fee program. During FY 1989-90, the Transportation Management Program Fund was established to account for expenditure activity of implementing transportation demand management strategies within the IBC area. The focus of FY 2006-07 will be the design and construction of approximately 14,000 linear feet of sidewalks within the existing City right of way along Alton, Red Hill, Michleson, Von Karman and McGraw.

Fund 139: Supplemental Law Enforcement Services Fund

On July 10, 1996, the California legislature (through AB3229) authorized funds for public safety programs and \$100 million was allocated statewide for county jails, criminal prosecutions, and for local law enforcement purposes. This funding has been renewed each year since 1996, and to date the City has received a total of \$2,623,881 from this program. A county oversight committee monitors expenditures to ensure that all funds are expended in accordance with AB3229 provisions to supplement and not supplant front line local law enforcement needs.

In accordance with AB3229, each September the City has conducted a separate public hearing to obtain public input as to the best use of these funds. For the past six fiscal years, the Council authorized the funds to hire sworn personnel to address future retirements and terminations, as well as to enhance law enforcement efforts throughout the City. In September 2002, the Council authorized the \$300,000 estimated revenue to fund technology improvements to Public Safety's CAD/RMS system during FY 2002-03. The legislature changed the provisions of the government code to include the reporting of planned expenditures prior to the start of the fiscal year. The Council adopted such a plan in April 2003, authorizing the continued use of the expected FY 2003-04 revenue to fund expenditures for high technology equipment and other public safety improvements necessary to provide increased safety and security for Irvine citizens. The plan was later amended in accordance with the county oversight committee's recommendation to use the funds for the hiring of new police officers. FY 2004-05 and FY 2005-06 expenditures used the balance of the funds received in previous years, plus the funds received for the current year for the salaries and benefits of newly hired police officers. No additional funding is expected to be received from the state in FY 06-07, and consequently, no new revenues have been budgeted.

Special Funds

Special Revenue Funds Narrative

Fund 140: Local Law Enforcement Block Grant

This Fund was established to account for the Department of Justice's Local Law Enforcement Block Grant (LLEBG) Program. The purpose of the LLEBG Program is to reduce crime and improve public safety. The LLEBG program requires the City to provide a 10% cash match for all approved grants. All funds (federal grant and the City's match) should be expended within the 24 month grant period. Any unexpended federal funds remaining at the expiration date must be returned to the Department of Justice. The LLEBG 2002 grant expired in 2004 and was completely expended prior to 6/30/04. Any new grants will be added to the fund as obtained and approved. The Department of Justice has not approved any additional grants for FY 2006-07.

Fund 143: Cops Grants Fund

This fund was established in FY 2000-01 to account for several sources of federally funded grants for supplementary law enforcement activities, which were previously included in the General Fund. In FY 2004-05 grants obtained from the U.S. Department of Justice through its office of Community Oriented Policing Services (COPS) included COPS in Schools 2002. This grant provides partial funding of the salary for one School Resource Officer. In accordance with the grant terms, once the grant period expires, the City must absorb the full cost of the position. The City received an extension for this grant through June 2007, and its expenditures and related reimbursement revenue are budgeted accordingly. Public Safety also partnered with the Irvine Unified School District in FYs 2003-04, 2004-05 and 2005-06 to implement the federally funded Safe Schools grant. This grant will extend into FY 2006-07 and is budgeted accordingly. The City also received a \$32,817 grant from Homeland Security (passed through the City of Santa Ana) to provide training under the Urban Area Security Initiative. This grant is expected to be expended and reimbursed before the end of June, 2006. The City was awarded another \$337,140 grant from Homeland Security, also passed through the City of Santa Ana, in April 2006. The purpose of this second grant is to provide funding to purchase equipment and obtain the training necessary for an emergency response to potential terrorist incidents and incidents involving weapons of mass destruction. This grant will extend into FY 2006-07 and is budgeted accordingly. In addition, the City has been approved by the US Department of Homeland Security for the new Buffer Zone Protection Plan Program. Funding (\$112,915) and the related expenditures for this grant are budgeted in FY 2006-07. Any additional federal grant awards received by the City will be added to the fund as obtained and approved.

Special Funds

Special Revenue Funds Narrative

Fund 144: Public Safety-State Grants

This Fund was established in FY 2000-01 to account for the numerous Public Safety Grants issued by the State of California and other non-federal sources. These grants generally target specific areas of preventive law enforcement. In FY 2004-05, Public Safety obtained a \$106,000 grant from the Office of Traffic Safety as part of the Stop and Buckle Up Program. This grant expired in December 2005. In FY 2005-06, the City received an additional grant in the amount of \$54,436 for seat belt compliance all of which must be expended prior to the end of FY 2005-06. Any new grants or revenue sources will be added to the fund as they are obtained and approved.

Fund 145: Structural Fire Fund

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

Fund 180: Orange County Great Park Corporation

On July 7, 2003 the City Council established the Orange County Great Park Corporation (OCGPC), a California Nonprofit Public Benefit Corporation, for the specific purpose of managing and effecting the development, operation, and maintenance of the Orange County Great Park. On July 12, 2005, escrow closed on the El Toro Marine Base and Heritage Fields. As a result of the property sale to Heritage, a total of \$200M will ultimately be paid to the City for the purposes of building the park. The first installment of \$66.6M has been received by the City. The second payment of \$66.6M will be received in July and held in Fund Balance until such time as it is needed for development activity. In addition to the \$200M from Heritage Fields, \$201M in Community Facilities District Funds (CFDs) will be provided to the Orange County Great Park Corporation to construct the related backbone infrastructure. The Orange County Great Park Corporation is governed by a nine member board of directors, five of which are members of the Irvine City Council.

Special Funds

Capital Projects Funds Narrative

Fund 203: CFD 05-2 Improvements

The improvement fund for Irvine's Community Facilities District (CFD) 2005-02, Columbus Grove, will be used to track approximately \$21 million in infrastructure improvements associated with the CFD. The infrastructure improvements include enhancements to the intersection at Harvard and Warner, Marble Mountain Road, biking and hiking trails and the construction of a neighborhood park. Work is expected to begin in FY 2005-06, with the bond sale planned for June 2006. Reimbursements to the developer will begin in FY 2006-07 upon completion of the improvements.

Fund 205: CFD 04-1 Improvements

The improvement fund for Irvine's Community Facilities District (CFD) 2004-01, Central Park, will be used to track approximately \$22.7 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. A pedestrian bridge over Jamboree is also contemplated which would be located immediately north of Jamboree's intersection with Michelson Drive. The sale of the bonds is planned for July 2006.

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

This fund was created to account for the \$69.5 million of bond proceeds under the 1915 Street Improvement Act and related expenditures incurred in the construction of circulation improvements in Village 14 (Westpark). Street and drainage improvement construction is complete. Two trail projects are being delayed in order to coincide with future County projects and achieve economies of scale. Once those projects are completed, a final report will be prepared on the entire Assessment District.

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

This fund was created to account for \$112 million in net construction bond proceeds under the 1915 Improvement Act and related expenditures incurred in the construction of circulation improvements in and around Technology Center, Irvine Center and Bio-Science Center. This bond issue absorbed the outstanding debt and all remaining construction funds of Assessment Districts 83-4 and 84-5. Upcoming projects include Spectrum 1 streets - Pacifica and Meridian.

Special Funds

Capital Projects Funds Narrative

Fund 208: AD 87-8 Spectrum 5 North

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

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

This fund was created to account for construction activities of bond proceeds issued under the 1915 Improvement Act. This assessment district, Westpark North, is located within Village 38. Bonds were issued in three phases with the first issue occurring in FY 1992-93, the second issue the following year and the final issue in FY 1994-95. There is one trail project being delayed in order to coincide with a future County project and achieve economies of scale.

Fund 213: AD 94-13 Oakcreek

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

Fund 214: AD 93-14 Irvine Spectrum 6

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

Special Funds

Capital Projects Funds Narrative

Fund 215: AD 97-16 Northwest Irvine

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

Fund 216: AD 97-17 Lower Peters Canyon East

This fund was established to account for activity associated with Assessment District 97-17 (Lower Peters Canyon East). In June 1998, bonds were issued in the amount of \$77.9 million. Major construction activity in this district includes improvements to various streets including Culver Drive, Portola Parkway and El Camino Real along with traffic signal, drainage, and utility improvements. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

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

This fund was established to record construction activities for Assessment District No. 00-18, Shady Canyon - Turtle Ridge. Construction cost was estimated at approximately \$114,360,727 and will be funded from bond proceeds. Bonds will be issued in phases in order to reduce borrowing costs. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

Fund 218: AD 03-19 Northern Sphere

This fund was established to account for construction activities associated with Assessment District No. 03-19, Northern Sphere, which is bounded by Trabuco Road on the south, Jeffrey Road on the west, Irvine Boulevard on the north and the Eastern Transportation Corridor (ETC) on the east. Bonds will be issued in phases in order to reduce borrowing costs. The first phase of bonds was issued in the amount of \$79,470,244 in February 2004 and the second phase was issued in March 2006. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

Special Funds

Capital Projects Funds Narrative

Fund 219: AD 04-20 Portola Springs

This fund was established to account for construction activities associated with Assessment District No. 04-20, known as Portola Springs (Planning Area 6). The district is bounded generally by Jeffrey 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 will be issued in phases in order to reduce borrowing costs, with the first phase issued in May 2005. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

Fund 220: AD 05-21 Orchard Hills

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

Fund 250: Capital Improvement Project Fund - Circulation

The purpose of this fund is to track the revenue and expenditures resulting from construction and rehabilitation of the City's general circulation related infrastructure, including traffic signals, streets, medians and bridges. The CIP budget provides specific information regarding estimated revenue and appropriations impacting this fund, but for FY 2006-07 the largest new allocations budgeted within the fund are for the University Rehabilitation (Harvard to I-405) project, \$4.4 million, the Culver Rehabilitation project (I-405 to Barranca Pkwy), \$2.5 million and the Walnut Rehabilitation (Culver to Jeffrey), \$2 million. Total new allocations within the fund for FY 2006-07 exceed \$24 million, \$7.7 million of which is funded by outside competitive grants. A mix of gas tax, sales tax, development fees and rehabilitation reserve transfers fund the remainder.

Special Funds

Capital Projects Funds Narrative

Fund 252: Trails Development Fund B

This fund is used to account for the City's bike trail rehabilitation and construction efforts. In 1976, the City issued general obligation bonds to fund the construction of community-level parks and trails. The bike trail fund was established at that time with bond proceeds of \$1 million (Series B issue). Over time much of the money, as well as accumulated interest earnings and outside grant funding, has been used for the construction and rehabilitation of the City's extensive bike trail system, consisting now of more than 40 lane miles of off-street (class I) bike trails. Current projects within the fund include a San Diego Creek/Culverdale bicycle trail lighting project, a bicycle transportation plan update and also a general bike trail rehabilitation effort. The final project in this fund, the San Diego Creek/Culverdale bicycle trail, lighting project, is expected to be completed by June 30, 2006.

Fund 254: Railroad Grade Separation

This fund is used to account for the City's various railroad grade separation projects. The two grade separation projects currently funded include the Sand Canyon Grade Separation project and the Jeffrey Road Grade Separation project. A third project was additionally established in the fund in FY 2004-05 after the City negotiated a funding swap agreement with the Orange County Transportation Authority (OCTA). This project was established to set-aside City funding that must be paid to OCTA in exchange for Federal RSTP grant funding for the Jeffrey Grade Separation project and for the Culver Realignment project funded out of the City's 250 Circulation fund. Expenditures will be made from this project in reimbursement for most of the RSTP funding received from OCTA for these two projects. The current estimated completion dates for the City's two grade separation projects are December 2007 for the Sand Canyon Grade Separation project and December 2009 for the Jeffrey Grade Separation project.

Fund 260: Capital Improvement Project Fund-Non Circulation

This fund was established to account for the City's non-circulation capital improvement projects including the construction and rehabilitation of parks, facilities, landscaping and related projects. The separation of circulation and non-circulation projects within different funds is required for preparation of the City's Annual Street Report submitted annually to the State Controller. The CIP budget provides specific information regarding estimated revenue and appropriations affecting this fund, however total new budgeted appropriations within the fund in FY 2006-07 total more than \$2.8 million. The largest new appropriations within the fund for next fiscal year are \$691,000 for the Neighborhood Park Playground Equipment effort and \$435,000 for the rehabilitation of the Community Park Landscaping.

Special Funds

Capital Projects Funds Narrative

Fund 262: Colonel Bill Barber Marine Corps Memorial Park

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

Fund 263: Heritage Park Aquatics Complex

The grand opening of the William Woollett Jr. Aquatics Center was celebrated on September 18, 2004. This facility includes a competition pool, teaching pool, multi-purpose pool, administrative offices and a locker room. After the opening celebration in September, work has continued on a number of facility refinements. This work is expected to be completed by the end of FY 2005-06.

Fund 280: OCGP Improvements CFD

This fund is used to account for expenditures related to the planning, design, and construction of the backbone infrastructure for the Orange County Great Park. Approximately \$3,827,216 is expected to be expended in FY 2006-07. It is anticipated that some or all of these costs will be reimbursed through the issuance of Community Facilities District Bonds. The formation of the District and the issuance of Bonds will depend on the timing of residential and nonresidential development within the District boundaries.

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

This fund was created to account for the project costs of the Bake/I-5 Interchange project. This interchange was built in conjunction with the widening of the I-5/I-405 confluence. 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. In 2006-07, accumulated surplus interest earnings will be used to partially fund the widening of Laguna Canyon Road at the I-405, the Culver Drive widening and realignment, and improvements to Sand Canyon Avenue at the I-5.

Special Funds

Capital Projects Funds Narrative

Fund 282: Fee District No. 92-1

In FY 1991-92, this fund was established to account for fees collected within district 92-1 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), a portion of planning area 14 (Westpark), and a portion of planning area 36 (Irvine Business Complex). The collection of fees within the district have not reached original projections to-date. To offset the current shortfall, 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 advance will be reimbursed to the developer once the anticipated fees are received.

Special Funds

Debt Service Funds Narrative

Fund 349: Infrastructure Authority Fund

This fund documents the Irvine Public Facility Infrastructure Authority's debt service activities for the 1985 and 1987 Bond Issues of \$90,400,000 and \$6,375,000, respectively. This fund receives lease revenues from the General Fund to be used for debt service payments. For FY 2006-07 debt service is estimated to be \$6,957,516, which includes principal of \$5,830,000 and interest expense and other costs of \$1,127,516 and letter of credit fees of \$64,490. The estimates are based on the current Asset Management Plan (AMP) model, which has been updated for the FY 2006-07 budget. The General Fund will provide \$5,374,980 in non-departmental rent revenue, and the Asset Management Plan will contribute \$5,830,000, with any surplus returned to the AMP. A Reserve Fund has been established in the amount of \$9,062,000. On June 30, 2007, the remaining principal will be \$29.1 million.

Fund 350: Culver Grade Separation

This fund was created to record the debt service activities of the \$5,480,000 1994 Certificates of Participation issued on March 10, 1994. The bonds were issued to provide additional funding to construct the Culver Drive Underpass. Debt Service payments are due semi-annually on February 1 and August 1. For FY 2006-07, debt service consists of interest payments of \$124,031, and a principal payment of \$395,000. The outstanding principal balance at June 30, 2007 will be \$1,810,000.

Special Funds

Internal Service Funds Narrative

Fund 501: Inventory

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

Fund 570: Insurance Fund

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

Fund 574: Fleet Services Fund

The Fleet Services Fund is used to manage moving stock items that are charged to the various user departments at rates designed to recover the associated acquisition, replacement, maintenance and fuel costs. Those rental rates, based on this fund's operating budget and historic costs are included in each department's budgeted expenditures. As of June 30, 2005, fund capital assets totaled \$8.9 million with accumulated depreciation of \$6.2 million. FY 2005-06 vehicle purchases are estimated at \$1.2 million, and recommended purchases for FY 2006-07 total \$1.1 million.

Fund 577: Miscellaneous Equipment-Internal Service Fund

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

Special Funds

Internal Service Funds Narrative

Fund 578: Telephone, Mail and Duplicating Service Fund

This fund was established in FY 1999-00 to centralize Telecommunications, Mail, and Duplicating Services. The Telecommunications program provides coordination and administration of all telephone lines, voice mail functions and design, equipment administration, paging and cellular services. Beginning in FY 2004-05, the individual direct telephone line charges were also absorbed by the Telecommunications division in this fund. The Duplicating division provides for the administration of a centralized Duplicating Center, all copier acquisition and contract negotiations, networking equipment, training, maintenance and an on-site Cannon Service Representative which performs services such as training, networking, server maintenance and assistance with customer service. The Mail Center processes bulk and regular mailings as well as assisting in the design and creation of mailers to ensure that we meet the United States Postal Service requirements. This division is also responsible for all mail services within City Hall as well as all of its satellite facilities, such as the parks and senior centers. These services include support staff and contract oversight for all mail operations. All expenses associated with these services are expensed from this fund with supporting revenues from the General Fund as well as other funds that use these services. FY 2006-07 budgeted expenditures for these service areas are as follows: \$723,532 for duplicating costs; \$581,350 for mail costs; and \$791,180 for telecommunications costs.

Fund 579: Strategic Technology Plan Fund

The Strategic Technology Plan Fund was established in FY 1996-97 to account for the implementation of the City's Strategic Technology Plan (STP). In 2005, General Fund components of the STP were consolidated into this fund, including contract services and administration functions. This internal service fund receives revenue from the departments, whose costs are based on the number of workstations connected to the City technology network. The Strategic Technology fund uses those revenues to plan, build, maintain and expand the City's intra- and internet networks and technology hardware, software, training and support systems. The "Smart City", where a virtual City Hall is open 24 hours a day, 7 days a week, makes City services and information more accessible to the Community and improves the dissemination of data to City employees. Currently, citizens can register for classes, access agendas and minutes, find information on road construction, review job openings and apply for jobs, inquire and apply for various permits, apply for a business license, view pets available for adoption, retrieve City documents, and access the City's Schedule of Events.

Fund 580: Civic Center Maintenance and Operations 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 from the general fund as well as other funds which use this service.

Special Funds

Trust and Agency Funds Narrative

Fund 701: IPFIA Series A

This fund was established to record debt service and other activities for the \$66,240,000 Irvine Public Facilities and Infrastructure Authority (IPFIA) Assessment Revenue Bonds, Series A. The bonds were issued on February 25, 1999, as an enhancement to the refinancing of 12 existing assessment district bond issues. The proceeds from the sale of the Series A Bonds were used to purchase \$15,465,000 of City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 99-1 (RAD 99-1) and \$50,775,000 of City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 99-2 (RAD 99-2). Taken together RAD 99-1 and RAD 99-2 combined the 12 bond issues into 2 reassessment districts for the purpose of maximizing the benefits of refinancing these bond issues. The payments on the IPFIA Series A Bonds are due semi-annually in March and September. For FY 2006-07 debt service payments for principal and interest are \$2,795,000 and \$1,981,761 respectively. Revenues to pay debt service on the Series A Bonds will be derived from the receipt of debt service payments from the RAD 99-1 and RAD 99-2. Legal requirements for the Series A Bonds includes the establishment of a Reserve Fund based on the balance of the outstanding bonds, currently at \$1,613,048. As of June 30, 2007, the remaining principal balance for the series A Bonds will be reduced to \$41,550,000.

Fund 702: Refunding AD 99-1

This fund was established to record debt service activities for the \$15,465,000 City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 99-1 (RAD 99-1). The bonds were issued to refinance three existing, primarily non-residential, fixed rate assessment bond issues inclusive of: Assessment District 85-7A; Assessment District 85-7B, and; Assessment District 89-10. This bond issuance was part of a two tiered refunding plan which also included the issuance of bonds by the Irvine Public Facilities and Infrastructure Authority (IPFIA). Proceeds from the IPFIA bond issue were used to purchase the RAD 99-1 and RAD 99-2 bonds. The overall financing plan resulted in a significantly lower debt service expense for the property owners within this reassessment district. Revenues to pay debt service and other expenses for this bond issue are derived from a special assessment levied upon property owners within the reassessment district. The special assessment levy process is incorporated as part of the County property tax collection process. Debt Service payments are due semi-annually in September and March. FY 2006-07 debt service payments for principal and interest are \$675,000 and \$281,301 respectively. Due to the timing of the assessment collection (from December to May), a reserve for the September 2006 debt service payment is included in the fiscal year levy. Legal requirements of this bond issue include the establishment of a Reserve Fund that is currently set at \$332,169. The remaining principal balance for the RAD 99-1 bonds will be reduced to \$4,270,000 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Special Funds

Trust and Agency Funds Narrative

Fund 703: Refunding AD 99-2

This fund was established to record debt service activities for the \$50,775,000 City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 99-2 (RAD 99-2). The bonds were issued to refinance nine existing fixed rate assessment bond issues inclusive of: Assessment Districts 89-9 A & B; Assessment District 91-11; Assessment Districts 94-15 A & B; Assessment Districts 95-12 Series B, G1 and G2, and; Assessment District 97-16. This bond issuance was part of a two-tiered refunding plan which also included the issuance of bonds by the Irvine Public Facilities and Infrastructure Authority (IPFIA). Proceeds from the IPFIA bond issue were used to purchase the RAD 99-1 and RAD 99-2 bonds. The overall financing plan resulted in a significantly lower debt service expense for the property owners within this reassessment district. Revenues to pay debt service and other expenses for this bond issue are derived from a special assessment levied upon property owners within the reassessment district. For FY 2006-07 debt service payments for principal and interest are \$1,964,000 and \$2,172,987 respectively. Due to the timing of the assessment collection, a reserve for the September 2006 debt service payment is included in the fiscal year levy. Legal requirements of this bond issue include the establishment of a Reserve Fund that is currently set at \$2,471,844. The remaining principal balance for the RAD 99-2 bonds will be reduced to \$38,466,000 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 704: IPFIA Series B

This fund was established to record debt service and other activities for the \$57,575,000 Irvine Public Facilities and Infrastructure Authority (IPFIA) Assessment Revenue Bonds, Series B. The bonds were issued on January 31, 2002, as an enhancement to the refinancing of 9 existing Fixed Rate Assessment District bond issues and refunding a portion of Variable Rate bonds of Assessment District 00-18. The proceeds from the sale of the Series A Bonds were used to purchase \$8,754,800 of City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 01-1 (RAD 01-1) and \$48,814,400 of City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 01-2 (RAD 01-2). Taken together RAD 01-1 and RAD 01-2 combined the 9 bond issues and refunded variable rate bonds into 2 reassessment districts for the purpose of maximizing the benefits of refinancing these bond issues. The payments on the IPFIA Series B Bonds are due semi-annually in March and September. For FY 2006-07 debt service payments for principal and interest are \$2,060,000 and \$2,277,405 respectively. Revenues to pay debt service on the Series A Bonds will be derived from the receipt of debt service payments from the RAD 01-1 and RAD 01-2. Legal requirements for the Series B Bonds include the establishment of a Reserve Fund based on the balance of the outstanding bonds, currently, an amount of \$1,129,439. Annual cash deposits will be made to the Series B Reserve Fund until the reserve requirement is fully funded by FY 2007-08. As of June 30, 2007, the remaining principal balance for the series B Bonds will be reduced to \$49,075,000.

Special Funds

Trust and Agency Funds Narrative

Fund 705: Refunding AD 01-1

This fund was established to record debt service activities for the \$8,754,800 City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 01-1 (RAD 01-1). The bonds were issued to refinance two existing, primarily non-residential, fixed rate assessment bond issues inclusive of: Assessment District 87-8 Group One; Assessment District 87-8 Group Two. This bond issuance was part of a two tiered refunding plan which also included the issuance of bonds by the Irvine Public Facilities and Infrastructure Authority (IPFIA). Proceeds from the IPFIA bond issue were used to purchase the RAD 01-1 and RAD 01-2 bonds. The overall financing plan resulted in a significantly lower debt service expense for the property owners within this reassessment district. Revenues to pay debt service and other expenses for this bond issue are derived from a special assessment levied upon property owners within the reassessment district. The special assessment levy process is incorporated a part of the County property tax collection process. Debt Service payments are due semi-annually in September and March.. For FY 2006-07 debt service payments for principal and interest are \$253,006 and \$432,976, respectively. Due to the timing of the assessment collection (from December to May), a reserve for the September 2006 debt service payment is included in the fiscal year levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$286,715. The remaining principal balance for the RAD 01-1 bonds will be reduced to \$7,705,876 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy.

Fund 706: Refunding AD 01-2

This fund was established to record debt service activities for the \$48,814,400 City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 01-2 (RAD 01-2). The bonds were issued to refinance seven existing fixed rate assessment bond issues inclusive of: AD 94-13 Group Two; Assessment District 95-12 Group Four; Assessment Districts 95-12 Group Five; Assessment Districts 97-16 Group Three; AD 97-16 Group Four; Assessment District 97-17 Group One; AD 97-17 Group Two and a portion of Adjustable Rate bonds of AD 00-18. This bond issuance was part of a two tiered refunding plan which also included the issuance of bonds by the Irvine Public Facilities and Infrastructure Authority (IPFIA). Proceeds from the IPFIA bond issue were used to purchase the RAD 01-1 and RAD 01-2 bonds. The overall financing plan resulted in a significantly lower debt service expense for the property owners within this reassessment district. Revenues to pay debt service and other expenses for this bond issue are derived from a special assessment levied upon property owners within the RAD. Debt Service payments are due semi-annually in September and March. FY 2006-07 debt service payments for principal and interest are \$1,636,402 and \$2,370,719 respectively. Due to the timing of the assessment collection, a reserve for the September 2006 debt service payment is included in the fiscal year levy. Legal requirements of this bond issue include the establishment of a Reserve Fund that is currently set at \$1,916,766. The remaining principal balance for the RAD 01-2 bonds will be reduced to \$42,578,305 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Special Funds

Trust and Agency Funds Narrative

Fund 707: IPFIA Series C

This fund was established to record debt service and other activities for the \$91,175,000 Irvine Public Facilities and Infrastructure Authority (IPFIA) Assessment Revenue Bonds, Series C. The bonds were issued on February 5, 2003, as an enhancement to the refinancing of 10 existing Fixed Rate Assessment District bond issues. The proceeds from the sale of the Series C Bonds were used to purchase \$9,664,999 of City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 03-1 (RAD 03-1) and \$81,518,590 of City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 03-2 (RAD 03-2). Taken together RAD 03-1 and RAD 03-2 combined the 10 bond issues and refunded variable rate bonds into 2 reassessment districts for the purpose of maximizing the benefits of refinancing these bond issues. The payments on the IPFIA Series C Bonds are due semi-annually in March and September. For FY 2006-07 debt service payments for principal and interest are \$3,225,000 and \$3,475,813, respectively. Revenues to pay debt service on the Series C Bonds will be derived from the receipt of debt service payments from the RAD 03-1 and RAD 03-2. Legal requirements for the Series C Bonds includes the establishment of a Reserve Fund based on the balance of the outstanding bonds that is currently required an amount of \$2,786,763. Every year, an amount equivalent to 20% of the Reserve Requirement is deposited to the Reserve Account until the reserve requirement is fully funded by FY 2008-09, in accordance with the bond documents. As of June 30, 2007, the remaining principal balance for the series C Bonds will be reduced to \$80,005,000.

Fund 708: RAD 03-1

This fund was established to record debt service activities for the \$9,664,999 City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 03-1 (RAD 03-1). The bonds were issued to refinance three existing, primarily non-residential, fixed rate assessment bond issues inclusive of: Assessment District 87-8 Group Three (Fund 728); Assessment District 87-8 Group Four (Fund 731), and; Assessment District 97-16 Group Five (Fund 734). This bond issuance was part of a two-tiered refunding plan, which also included the issuance of bonds by the Irvine Public Facilities and Infrastructure Authority (IPFIA). Proceeds from the IPFIA bond issue were used to purchase the RAD 03-1 and RAD 03-2 bonds. The overall financing plan resulted in a significantly lower debt service expense for the property owners within this reassessment district. Revenues to pay debt service and other expenses for this bond issue are derived from a special assessment levied upon property owners within the reassessment district. The special assessment levy process is incorporated as part of the County property tax collection process. Debt Service payments are due semi-annually in September and March. FY 2006-07 debt service payments for principal and interest are \$299,850 and \$470,574, respectively. Legal requirements of this bond issue include the establishment of a Reserve Fund that is currently set at \$317,865. The remaining principal balance for the RAD 03-1 bonds will be reduced to \$8,737,100 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Special Funds

Trust and Agency Funds Narrative

Fund 709: RAD 03-2

This fund was established to record debt service activities for the \$81,518,590 City of Irvine Limited Obligation Improvement Bonds, Reassessment District No. 03-2 (RAD 03-2). The bonds were issued to refinance seven existing fixed rate assessment bond issues inclusive of: Assessment District 94-13 Group One; Assessment District 94-13 Group Three; Assessment District 95-12 Group Three; Assessment District 95-12 Group Six; Assessment District 97-16 Group Two; Assessment District 97-17 Group Three; Assessment District 00-18 Group One. This bond issuance was part of a two-tiered refunding plan, which also included the issuance of bonds by the Irvine Public Facilities and Infrastructure Authority (IPFIA). Proceeds from the IPFIA bond issue were used to purchase the RAD 03-1 and RAD 03-2 bonds. The overall financing plan resulted in a significantly lower debt service expense for the property owners within this reassessment district. Revenues to pay debt service and other expenses for this bond issue are derived from a special assessment levied upon property owners within the reassessment district. Debt Service payments are due semi-annually in September and March. FY 2006-07 debt service payments for principal and interest are \$2,792,350 and \$3,899,023 respectively. Legal requirements of this bond issue include the establishment of a Reserve Fund that is currently set at \$2,348,418. The remaining principal balance for the RAD 03-2 bonds will be reduced to \$72,480,280 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 710: AD 89-10 Westpark Variable Rate

On June 27, 1990, the City issued \$43,640,000 of variable rate bonds to refinance \$38,100,000 of variable rate and \$5,300,000 of fixed rate bonds for Assessment District 89-10. Debt service expense is paid monthly by The Irvine Company as sole property owner. The interest rate for FY 2006-07 is estimated to be 4.50%. There is no Reserve Fund established for this bond issue since the bonds are secured by a Letter of Credit. On June 30, 2007, the remaining principal for AD 89-10 variable rate bonds will be at \$27,440,000 after a scheduled bond redemption of \$1,835,000 on September 2, 2006.

Fund 721: AD 00-18 Shady Canyon and Turtle Ridge

This fund was established to record the debt service activities for Assessment District 00-18, Shady Canyon, Turtle Ridge, and Variable Rate Improvement Bonds. The bonds were issued on November 14, 2001 in the amount of \$84,800,000. The interest expense shown below is estimated by using an interest rate of approximately 4.50%. Currently, interest payments are paid monthly by the Trustee, The Bank of New York, Trust Company, from the Capitalized Interest Fund. The Capitalized Interest Fund will be sufficient to pay debt services for the FY 2006-07, thus, no special assessment levy will be required for FY 2006-07. As of June 30, 2006, the principal for Assessment District 00-18 Variable Rate Bonds is at \$8,683,000.

Special Funds

Trust and Agency Funds Narrative

Fund 722: AD 05-21 Orchard Hills

This fund has been established to record debt service activities for Assessment District 05-21, Variable Rate Bonds. The bonds are anticipated to be issued in May 2006, in the approximate amount of \$80,000,000. Bonds proceeds used to construct and/or acquire capital improvement projects in this district will be recorded in Fund 220. A Capitalized Interest Fund will be established to pay the monthly debt service payments until it is depleted. No Reserve Fund will be established for this bond issue since the bonds will be secured by a Letter of Credit.

Fund 723: AD 03-19 Series B Woodbury

This fund was established to record the debt service activities for Assessment District 03-19, Series B, Variable Rate Improvement Bonds. The bonds were issued on March 28, 2006 in the amount of \$37,600,000. The interest expense shown below is estimated by using an interest rate of approximately 4.50%. Currently, interest payments are paid monthly by the Trustee, The Bank of New York, Trust Company, from the Capitalized Interest Fund. The Capitalized Interest Fund will be sufficient to pay debt services for the FY 2006-07, thus, no special assessment levy will be required for FY 2006-07. As of June 30, 2006, the principal for Assessment District 00-18 Variable Rate Bonds is at \$37,600,000.

Fund 724: AD 06-22 Stonegate

This fund has been established to record debt service activities for the \$7,935,000 fixed rate conversion of Assessment District 97-16 Variable Rate Bonds. The bonds were converted on August 16, 2000. FY 2001-02 debt service payments for principal and interest are \$175,000 and \$465,806, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$668,972. The remaining principal balance for A.D. 97-16 Group Four will be reduced to \$7,760,000 as of June 30, 2002. The FY 2001-02 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 733: AD 00-18 Fixed Rate (G2) Conversion 2002

This fund was established to record debt service activities for the \$46,755,000 fixed rate conversion of Assessment District 00-18 Variable Rate Bonds, converted on August 7, 2002. Debt service payments are due semi-annually in March and September. Principal and interest payments will be \$1,270,000 and \$2,209,951 respectively, for FY 2006-07. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy process is incorporated as part of the County property tax collection process. Due to the timing of the assessment collection (from

Special Funds

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December to May), a reserve for the September debt service payment is included in the current levy. Legal requirements for this assessment district include the establishment of a Reserve Fund in the amount of \$3,500,695. By June 30, 2007, the outstanding principal for AD 00-18 Group 2 Fixed Rate Conversion bonds will have been reduced to \$42,035,000. The FY 2006-07 budgetary figures have been calculated using current data now available, though the tax levy assessment is subject to change based on the levy calculation that will be prepared in July.

Fund 735: AD 03-19 Northern Sphere

This fund was established to record the debt service activities for Assessment District 03-19, Northern Sphere, Limited Obligation Improvement Bonds, Adjustable Rate Series A. The bonds were issued on February 24, 2004 in the amount of \$84,000,000. The interest expense shown below is estimated by using an interest rate of approximately 4.50%. Currently, the Trustee, The Bank of New York, Trust Company, pays interest payments monthly from the Capitalized Interest Fund. As of June 30, 2006, the principal for Assessment District 03-19 Variable Rate Bonds is at \$47,619,000; however another Fixed Rate Conversion is planned for Summer 2006.

Fund 736: AD 87-8 G5 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$5,695,000 fixed rate conversion of Assessment District 87-8 Variable Rate Bonds. The bonds were converted on July 29, 2003. FY 2006-07 debt service payments for principal and interest are \$110,000 and \$155,831, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund that is currently set at \$285,743. The remaining principal balance for AD 087-8 Group Five will be reduced to \$3,010,000 as of June 30, 2007. The FY 06-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 737: AD 00-18 G3 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$27,220,000 fixed rate conversion of Assessment District 00-18 Variable Rate Bonds. The bonds were converted on July 29, 2003. FY 2006-07 debt service payments for principal and interest are \$790,000 and \$1,248,852 respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$2,052,148. The remaining principal balance for AD 00-18 Group Three will be reduced to \$24,970,000 as of June 30, 2007. The FY 2006-

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07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 738: AD 93-14G1 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$1,905,000 fixed rate conversion of Assessment District 93-14 Variable Rate Bonds. The bonds were converted on July 29, 2003. FY 2006-07 debt service payments for principal and interest are \$55,000 and \$93,046, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$153,400. The remaining principal balance for AD 93-14 Group One will be reduced to \$1,750,000 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 739: AD 03-19 Northwood II Fixed Group 1

This fund has been established to record debt service activities for the \$6,795,000 fixed rate bonds of Assessment District 03-19. The bonds were issued on February 24, 2004. FY 2006-07 debt service payments for principal and interest are \$170,000 and \$309,473, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$483,978. The remaining principal balance for AD 03-19 Group One will be \$6,455,000 as of June 30, 2007. The FY 2005-06 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 740: AD 87-8 Fixed Rate Conversion Group 6

This fund has been established to record debt service activities for the \$10,825,000 fixed rate conversion of Assessment District 87-8 Variable Rate Bonds. The bonds were converted on April 22, 2004. FY 2006-07 debt service payments for principal and interest are \$295,000 and \$400,870, respectively. The principal balance on June 30, 2006 was at \$8,315,000 due to additional redemption of \$810,000 on September 2, 2005. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this

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bond issue include the establishment of a Reserve Fund that is currently set at \$770,513. The principal balance for AD 87-8 Group Six will be at \$8,020,000 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 741: AD 93-14 Fixed Rate Conversion Group 2

This fund has been established to record debt service activities for the \$875,000 fixed rate conversion of Assessment District 93-14 Variable Rate Bonds. The bonds were converted on April 15, 2004. FY 2006-07 debt service payments for principal and interest are \$30,000 and \$37,948, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$69,633. The principal balance for AD 93-14 Group Two will be \$815,000 as of June 30, 2007. The actual tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 742: AD 97-16 Fixed Rate Conversion Group 6

This fund has been established to record debt service activities for the \$1,320,000 fixed rate conversion of Assessment District 9-16 Variable Rate Bonds. The bonds were converted on April 15, 2004. FY 2006-07 debt service payments for principal and interest are \$55,000 and \$60,245, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$116,508. The principal balance for AD 97-16 Group Six will be \$1,215,000 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 746: CFD 04-1 Central Park

The Central Park Community Facilities District (CFD)2004-01 was established under the Mello-Roos Community Facilities Act of 1982. This CFD encompasses approximately 42.8 acres, which at build out will contain approximately 1,380 dwelling units. A single bond series of \$27 million is expected to be issued in July, 2006, with \$3.6 millions allocated to the financing fund to be used to pay for issuance costs, establish a reserve fund and to fund a capitalized interest account. Capitalized interest will be used to make debt service payments until the subject properties are sold and the City begins to receive special tax payments from the new homeowners. An advance from the developer is funding current activities.

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Fund 747: AD 87-8 Group 7 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$17,300,000 fixed rate conversion of Assessment District 87-8 Variable Rate Bonds. The bonds were converted on August 11, 2005. FY 2006-07 debt service payments for principal and interest are approximately of \$3,725,000 and \$578,101, respectively. The principal balance on June 30, 2006 was \$13,130,000 due to additional redemption of \$4,170,000 on March 2, 2006. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund that is currently set at \$782,512. As a result of additional bond cal of \$3,250,000 on September 2, 2006, the principal balance for AD 87-8 Group Seven will be approximately at \$9,300,000 as of June 30, 2007. The actual tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 748: AD 93-14 Group 3 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$4,475,000 fixed rate conversion of Assessment District 93-14 Variable Rate Bonds. The bonds were converted on August 11, 2005. FY 2006-07 debt service payments for principal and interest are \$140,000 and \$199,196, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$353,565. The principal balance for AD 93-14 Group Three will be \$4,335,000 as of June 30, 2007. The actual tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 749: AD 97-17 Group 4 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$3,040,000 fixed rate conversion of Assessment District 97-17 Variable Rate Bonds. The bonds were converted on August 26, 2004. FY 2006-07 debt service payments for principal and interest are \$110,000 and \$142,320, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$258,195. The principal balance for AD 97-17 Group Four will be remained at \$2,835,000 as of June 30, 2007. The actual tax levy assessment is subject to change based on the tax levy calculation prepared in July.

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Fund 750: AD 00-18 Group 4 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$18,040,000 fixed rate conversion of Assessment District 00-18 Variable Rate Bonds. The bonds were converted on August 26, 2004. FY 2006-07 debt service payments for principal and interest are \$540,000 and \$823,034, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$1,372,986. The principal balance for AD 00-18 Group Four will be remained at \$16,985,000 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 751: AD 03-19 Group 2 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$28,890,000 fixed rate conversion of Assessment District 03-19 Variable Rate Bonds. The bonds were converted on August 26, 2004. FY 2006-07 debt service payments for principal and interest are \$700,000 and \$1,436,636, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$2,148,796. The principal balance for AD 00-18 Group Four will be \$28,190,000 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 752: AD 04-20 Portola Springs Variable Rate

This fund was established to record the debt service activities for Assessment District 04-20, Northern Sphere, Limited Obligation Improvement Bonds, Adjustable Rate Series A. The bonds were issued on April 1, 2005 in the amount of \$55,000,000. The interest expense shown below is estimated by using an interest rate of approximately 4.50%. Currently, the Trustee, The Bank of New York, Trust Company, pays interest payments monthly from the Capitalized Interest Fund. As of June 30, 2006, the principal for Assessment District 04-20 Variable Rate Bonds is at \$55,000,000, however a Fixed Rate Conversion is planned to be issued in early Summer 2006.

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Fund 753: CFD 05-2 Columbus Grove

Irvine's Community Facilities District (CFD) 2005-02, Columbus Grove, was established under the Mello-Roos Community Facilities Act of 1982. This CFD, bounded by Warner, Harvard Avenue and Barranca Parkway in Irvine, encompasses approximately 33.3 acres, which at build out will contain approximately 409 dwelling units. A single bond series of \$24 million is expected to be issued in June, 2006, with \$2.1 million to be allocated to the financing fund to be used to pay for issuance costs, establish a reserve fund and to fund a capitalized interest account. Capitalized interest will be used to make debt service payments until the subject properties are sold and the City begins to receive special tax payments from the new homeowners. An advance from the developer is funding current activities.

Fund 754: AD 03-19 Group 3 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$8,885,000 fixed rate conversion of Assessment District 03-19 Series A, Variable Rate Bonds. The bonds were converted on August 4, 2005. FY 2006-07 debt service payments for principal and interest are \$195,000 and \$401,810, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$634,750. The principal balance for AD 03-19 Group Three will be remained at \$8,690,000 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 755: AD 00-18 Group 5 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$6,705,000 fixed rate conversion of Assessment District 00-18 Variable Rate Bonds. The bonds were converted on August 4, 2005. FY 2006-07 debt service payments for principal and interest are \$190,000 and \$295,244, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$513,050. The principal balance for AD 00-18 Group Five will be remained at \$6,515,000 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

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Fund 756: AD 97-17 Group 5 Fixed Rate Conversion

This fund has been established to record debt service activities for the \$1,650,000 fixed rate conversion of Assessment District 97-17 Variable Rate Bonds. The bonds were converted on August 4, 2005. FY 2006-07 debt service payments for principal and interest are \$60,000 and \$70,470, respectively. Revenues to pay debt service for this bond issue are derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process. Due to the timing of the assessment collection (from December to May), a reserve for September debt service payments is included in the levy. Legal requirements of this bond issue include the establishment of a Reserve Fund in the amount of \$139,308. The principal balance for AD 97-17 Group Five will be \$1,590,000 as of June 30, 2007. The FY 2006-07 budgetary figures are estimated based on the most current data available; the tax levy assessment is subject to change based on the tax levy calculation prepared in July.

Fund 757: AD 85-7 Variable Spectrum Debt Service

On July 29, 1986, the City issued \$155,750,000 of variable rate bonds to finance infrastructure improvements for the Irvine Spectrum Area. On July 1, 1988, and June 30, 1989, \$8,165,000 and \$11,395,000 of bonds were converted to fixed rate bonds, which are accounted for within Funds 759 and 762 (these fixed rate bonds were refunded by Reassessment District Bonds 99-1 on March 2, 1999), respectively. In addition, \$84,045,000 of bonds has been retired by early bond calls. Currently, \$52,145,000 bonds are outstanding in this district. At this time, The Irvine Company as sole property owner pays interest on the variable rate bonds monthly. The variable interest rate for FY 2006-07 is estimated to be 4.5%. A Reserve Fund equivalent to 13.50% (\$7,039,575) of outstanding bonds is required by the bond indenture.

Fund 758: AD 03-19 Fixed Rate Conversion 04

This fund has been established to record debt service activities for the approximately \$15,000,000 fixed rate conversion of Assessment District 03-19 Variable Rate Bonds. The bonds will be converted in early Summer 2006 in order to place the debt service levy on the County's 2006-07 Tax Roll. Revenues to pay debt service for this bond issue will be derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process.

Fund 759: AD 04-20 Fixed Rate Conversion 01

This fund has been established to record debt service activities for the approximately \$25,000,000 fixed rate conversion of AD 04-20 Variable Rate Bonds. The bonds will be converted in early Summer 2006 in order to place the debt service levy on the County's 2006-07 Tax Roll. Revenues to pay debt service for this bond issue will be derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process.

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Fund 760: AD 87-8 ICD/Bake Parkway Debt Service

This fund was established to record the debt service activities for AD 87-8, Spectrum 5, Variable Rate Bonds. The bonds were issued on January 20, 1999 in the amount of \$74,700,000. The bond interest expense shown below is estimated using an interest rate of approximately 4.5%. Currently, interest payments are paid monthly by the Irvine Company as sole owner. There is no Reserve Fund established for this bond issue since the bonds are secured by a Letter of Credit. As of June 30, 2007 the remaining principal in AD 87-8 Variable Rate Bonds is estimated to be \$16,499,000, due to a proposed conversion in August, 2006 of \$8,885,000.

Fund 761: AD 93-14 Group 4 Fixed Rate Conversion

This fund has been established to record debt service activities for the approximately \$3,000,000 fixed rate conversion of AD 93-14 Variable Rate Bonds. The bonds will be converted in early Summer 2006 in order to place the debt service levy on the County's FY 2006-07 Tax Roll. Revenues to pay debt service for this bond issue will be derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process.

Fund 762: AD 87-8 Group 8 Fixed Rate Conversion

This fund has been established to record debt service activities for the approximately \$10,000,000 fixed rate conversion of AD 87-8 Variable Rate Bonds. The bonds will be converted in early Summer 2006 in order to place the debt service levy on the County's FY 2006-07 Tax Roll. Revenues to pay debt service for this bond issue will be derived from a special assessment levied upon property owners within the district. The special assessment levy will be incorporated as part of the County's property tax collection process.

Fund 767: AD 94-15 Westpark II Series A

This fund was established to record the debt service activities for the North Westpark Variable Rate Assessment District No. 94-15. The bonds were issued on August 18, 1994, in the amount of \$32,700,000. The bond interest payments shown below were estimated using an interest rate of 4.5%. Currently, interest payments are paid monthly by The Irvine Company. A Reserve Fund equivalent to 10% (\$1,436,000) of outstanding bonds is also established for this fund. As of June 30, 2007, the remaining principal for the Assessment District 94-15 Variable Rate Bonds will be \$13,840,000.

Fund 771: AD 97-16 Northwest Irvine Variable

This fund was established to record the debt service activities for Assessment District 97-16, Northwest Irvine, Limited Obligation Improvement Bonds, Adjustable Rate Series A. The bonds were issued on September 30, 1997 in the amount of \$60,000,000. The interest expense shown below is estimated using an interest rate of approximately 4.50%. Currently, the Irvine

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Company is paying the debt service due to the depletion of the Capitalized Interest Account. There is no Reserve Fund established for this bond issue since the bonds are secured by a Letter of Credit. As of June 30, 2006, the remaining principal for Assessment District 97-16 Variable Rate Bonds is \$27,695,000.

Fund 774: AD 94-13 Variable Rate–Oakcreek

This fund was established to record the debt service activities for Assessment District 94-13, Oak Creek, Variable Rate Improvement Bonds. The bonds were issued on September 30, 1997 in the amount of \$61,600,000. The bond interest expense shown below is estimated using interest rate of 4.5%. There is no Reserve Fund established for this bond issue as the bonds are secured by a Letter of Credit. As of June 30, 2007, the remaining principal for Assessment District 94-13 Variable Rate Bonds is \$22,287,000 and currently, no fixed rate conversion is planned for the FY 2006-07.

Fund 775: AD 97-17 Lower Peters Canyon East

This fund was established to record the debt service activities for Assessment District 97-17, Lower Peters Canyon East, Variable Rate Improvement Bonds. The bonds were issued on June 3, 1998 in the amount of \$95,000,000. The bond interest expense shown below is estimated using interest rate 4.5%. As of June 30, 2007, the remaining principal for Assessment District 97-17 Variable Rate Bonds will be \$32,754,000.

Fund 776: AD 93-14 Spectrum 6N/Spect 7

This fund was established to record the debt service activities for Assessment District 93-14, Spectrum 6 North and Spectrum 7, Variable Rate Improvement Bonds. The bonds were issued on October 11, 2000 in the amount of \$72,400,000. The bond interest expense shown below is estimated using an interest rate of 3.25%. Currently, the trustee pays interest payments monthly from the Capitalized Interest Fund. The Capitalized Interest Fund will be sufficient to pay debt service for the coming year, thus, no special assessment levy will be required for FY 2005-06. A Reserve Fund is also established equivalent to 10% (\$6,296,000) of the outstanding bonds. In summer of 2006 a bond conversion of approximately \$3,070,000 will take place. As of June 30, 2007, the remaining principal for Assessment District 97-17 Variable Rate Bonds is estimated to be \$54,924,000.

Special Funds



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Special Funds Revenue Table

FUND	REVENUE DESCRIPTION	PROPERTY TAX	SALES TAX	OTHER TAX/FEE	OTHER AGENCIES	DEVELOPMENT FEES
002	ASSET MANAGEMENT PLAN FUND	0	0	0	0	0
003	COMPENSATED ABSENCES FUND	0	0	0	0	0
005	DEVELOPMENT SERVICES FUND	0	0	0	0	4,362,370
006	CONTINGENCY RESERVE	0	0	0	0	0
008	GREAT PARK PLANNING	0	0	0	0	0
009	REVENUE CLEARING FUND	0	0	0	0	0
010	INFRASTRUCTURE & REHABILITATION FUND	0	0	0	0	0
024	BUILDING AND SAFETY FUND	0	0	0	0	12,786,125
027	DEVELOPMENT ENGINEERING	0	0	0	0	2,119,000
030	COMMUNITY SERVICES FUND	0	0	0	0	0
051	ASSET FORFEITURE JUSTICE DEPT	0	0	0	0	0
052	ASSET FORFEITURE TREASURY DEPT	0	0	0	0	0
053	ASSET FORFEITURE OC AND STATE	0	0	0	0	0
108	IRVINE REDEVELOPMENT FUND	3,306,965	0	0	0	0
109	RDA HOUSING	1,300,036	0	0	0	0
110	MEASURE M LOCAL TURNBACK FUND	0	2,799,046	0	0	0
111	GAS TAX FUND	0	0	3,560,000	200,000	0
112	LOCAL PARK FEES FUND	0	0	5,726,373	0	0
113	FEES & EXACTIONS FUND	0	0	10,000	0	5,683,224
114	HOME GRANT FUND	0	0	0	1,662,974	0
118	SYSTEMS DEVELOPMENT FUND	0	0	6,000,000	0	0
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	2,165,424	0	0	9,000	0
120	PROPOSITION 116 STATE/OCTA FUN	0	0	0	0	0
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	0	0	0	402,636	9,646,857
123	IRVINE BUSINESS CENTER	0	0	2,000,000	3,388,689	0
125	COMM DEVELOP BLOCK GRANT FUND	0	0	0	2,738,393	0
126	SENIOR SERVICE FOUNDATION	0	0	0	0	0
128	NUTRITION PROGRAM FUND	0	0	0	146,056	0
130	AB2766 - AIR QUALITY IMPROVMNT	0	0	0	192,000	0
132	SLURRY SEAL SUR CHG FUND	0	0	0	0	0
136	MAJOR SPECIAL EVENTS FUND	0	0	0	0	0
138	IBC TRANSPORTATION MGMT PROGRA	0	0	0	455,000	0
139-144	LAW ENFORCEMENT GRANTS	0	0	0	511,721	0
145	STRUCTURAL FIRE FUND	0	0	0	1,764,000	0
180	ORANGE COUNTY GREAT PARK	0	0	0	0	0
203-205	COMMUNITY FACILITIES DISTRICT/CIP FUNDS	0	0	0	0	0
206-220	ASSESSMENT DISTRICT/CIP FUNDS	0	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	0	0	0	6,597,709	0
252	TRAILS DEVELOPMENT FUND B	0	0	0	0	0
254	RAILROAD GRADE SEPARATION	0	0	0	2,712,821	0
260	CAPITAL IMPROV PROJ FUND-NON C	0	0	0	2,436,472	0
262	COL. BILL BARBER MC MEMORIAL P	0	0	0	538,005	0
263	HERITAGE PARK AQUATICS COMPLEX	0	0	0	0	0
280	OCGP IMPROVEMENT DISTRICT	0	0	0	0	0
281-282	FEE DISTRICT/CIP FUNDS	0	0	0	0	0
349	INFRASTRUCTURE AUTHORITY FUND	0	0	0	0	0
350	CULVER GRADE SEPARATION	0	0	0	0	0
501	INVENTORY	0	0	0	0	0
570	INSURANCE FUND	0	0	0	0	0
574	FLEET SERVICES FUND	0	0	0	0	0
577	MISC. EQUIPMENT INT. SERVICE F	0	0	0	0	0
578	TELEPHONE,MAIL,DUPLIC SRV FUND	0	0	0	0	0
579	STRATEGIC TECHNOLOGY PLAN FUND	0	0	0	0	0
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	0	0	0	0	0
701-781	TRUST & AGENCY FUNDS	0	0	0	0	0
	TOTAL	6,772,425	2,799,046	17,296,373	23,755,476	34,597,576

Special Funds Revenue Table

FUND	CIP REVENUE	MISC REVENUES	ASSESSMENT REVENUE	BOND PROCEEDS	INTERNAL SERVICE FUNDS	TRANSFER- IN	TOTAL RESOURCES
002	0	2,244,956	0	0	0	4,443,709	6,688,665
003	0	81,838	0	0	873,829	0	955,667
005	0	16,500	0	0	0	0	4,378,870
006	0	300,000	0	0	0	2,000,000	2,300,000
008	0	0	0	0	0	0	0
009	0	575,512	0	0	0	0	575,512
010	0	407,138	0	0	0	3,185,824	3,592,962
024	0	167,513	0	0	0	0	12,953,638
027	0	11,125	0	0	0	0	2,130,125
030	0	129,340	2,002,500	0	0	0	2,131,840
051	0	1,458	0	0	0	0	1,458
052	0	943	0	0	0	0	943
053	0	1,449	0	0	0	0	1,449
108	0	104,547	0	0	0	0	3,411,512
109	0	6,500	0	0	0	0	1,306,536
110	0	125,736	0	0	0	0	2,924,782
111	0	123,062	0	0	0	0	3,883,062
112	0	243,398	0	0	0	0	5,969,771
113	0	1,037	0	0	0	0	5,694,261
114	0	0	0	0	0	0	1,662,974
118	0	866,793	0	0	0	0	6,866,793
119	0	35,000	4,015,101	0	0	0	6,224,525
120	0	144,292	0	0	0	3,300,000	3,444,292
122	27,602	638,882	0	0	0	550,000	11,265,977
123	10,084,390	2,181,020	0	0	0	34,727	17,688,826
125	0	0	0	0	0	0	2,738,393
126	0	45,323	0	0	0	0	45,323
128	0	112,203	0	0	0	0	258,259
130	0	15,000	0	0	0	0	207,000
132	0	421,022	0	0	0	2,117,000	2,538,022
136	0	254,200	0	0	0	0	254,200
138	0	158,010	0	0	0	0	613,010
139-144	0	789	0	0	0	0	512,510
145	0	0	0	0	0	0	1,764,000
180	0	6,390,690	0	0	0	66,666,666	73,057,356
203-205	0	838,362	0	22,736,970	0	0	23,575,332
206-220	0	8,970,726	0	0	0	0	8,970,726
250	13,341,969	459,811	0	0	0	28,153,586	48,553,075
252	0	0	0	0	0	0	0
254	14,286,039	163,046	0	0	0	1,865,642	19,027,548
260	1,170,147	285,439	0	0	0	5,944,898	9,836,956
262	0	117,768	0	0	0	0	655,773
263	0	4,662	0	0	0	0	4,662
280	0	91,310	0	0	0	3,827,216	3,918,526
281-282	0	193,398	0	0	0	0	193,398
349	0	11,577,442	0	0	0	0	11,577,442
350	0	40,991	0	0	0	550,000	590,991
501	0	260,300	0	0	0	0	260,300
570	0	775,997	0	0	6,018,062	0	6,794,059
574	0	3,580,560	0	0	0	41,500	3,622,060
577	0	14,878	0	0	0	0	14,878
578	0	49,463	0	0	2,628,432	0	2,677,895
579	0	36,669	0	0	5,503,818	28,200	5,568,687
580	0	6,474	0	0	1,476,306	0	1,482,780
701-781	0	2,838,350	64,373,109	57,263,030	0	54,849,355	179,323,844
TOTAL	38,910,147	46,110,922	70,390,710	80,000,000	16,500,447	177,558,323	514,691,445

Special Funds Appropriation Tables

FUND	EXPENDITURE DESCRIPTION	SALARY & BENEFITS	OVERTIME	SUPPLIES	INTERNAL SERVICES	CONTRACT SERVICES	TRAINING & BUS EXP
002	ASSET MANAGEMENT PLAN FUND	0	0	0	5,830,000	0	0
003	COMPENSATED ABSENCES FUND	731,525	0	0	0	25,000	0
005	DEVELOPMENT SERVICES FUND	1,758,920	0	0	0	2,248,828	0
008	GREAT PARK PLANNING	0	0	0	0	0	0
009	REVENUE CLEARING FUND	347,943	0	9,800	0	214,147	3,622
010	INFRASTRUCTURE & REHABILITATION FUND	294,393	0	0	15,050	2,538,375	250
024	BUILDING AND SAFETY FUND	6,076,476	136,200	82,300	256,264	3,807,000	9,750
027	DEVELOPMENT ENGINEERING	451,123	0	2,000	0	1,213,000	0
030	COMMUNITY SERVICES FUND	63,310	0	683,938	125	422,200	0
051	ASSET FORFEITURE JUSTICE DEPT	0	0	78,000	0	0	0
052	ASSET FORFEITURE TREASURY DEPT	0	0	0	0	0	0
053	ASSET FORFEITURE OC AND STATE	0	0	154,191	0	10,000	0
108	IRVINE REDEVELOPMENT FUND	774,317	0	26,000	212,380	1,129,000	26,145
109	RDA HOUSING	373,381	0	0	0	432,000	0
110	MEASURE M LOCAL TURNBACK FUND	12,212	0	0	0	0	0
111	GAS TAX FUND	14,104	13,400	0	0	428,960	0
112	LOCAL PARK FEES FUND	0	0	0	0	0	0
113	FEES & EXACTIONS FUND	0	0	0	0	4,523,224	0
114	HOME GRANT FUND	38,238	0	0	0	1,624,672	64
118	SYSTEMS DEVELOPMENT FUND	0	0	0	0	0	0
119	LANDSCAPE, LIGHTING & PARK MAINT DIST	262,636	0	195,500	0	3,514,767	3,600
120	PROPOSITION 116 STATE/OCTA FUN	0	0	0	0	0	0
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	303,052	0	0	0	350,000	0
123	IRVINE BUSINESS CENTER	168,437	0	0	0	0	0
125	COMM DEVELOP BLOCK GRANT FUND	129,780	0	100	0	2,587,938	500
126	SENIOR SERVICE FOUNDATION	0	0	6,300	0	31,900	550
128	NUTRITION PROGRAM FUND	109,841	0	120,000	0	30,236	0
130	AB2766 - AIR QUALITY IMPROVMNT	56,577	0	0	0	241,500	0
132	SLURRY SEAL SUR CHG FUND	78,623	0	0	0	500,000	0
136	MAJOR SPECIAL EVENTS FUND	0	220,249	0	28,431	5,494	0
138	IBC TRANSPORTATION MGMT PROGRA	86,473	0	0	0	165,000	0
139-144	LAW ENFORCEMENT GRANTS	41,666	27,000	361,136	0	0	20,140
145	STRUCTURAL FIRE FUND	0	3,000	113,000	0	1,648,000	0
180	ORANGE COUNTY GREAT PARK CORPORATION	1,993,522	0	165,750	214,980	22,265,600	62,000
203-205	COMMUNITY FACILITIES DISTRICT/CIP FUNDS	0	0	0	0	0	0
206-220	ASSESSMENT DISTRICT/CIP FUNDS	736,644	0	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	1,019,389	0	0	0	0	0
252	TRAILS DEVELOPMENT FUND B	0	0	0	0	0	0
254	RAILROAD GRADE SEPARATION	47,829	0	0	0	0	0
260	CAPITAL IMPROV PROJ FUND-NON C	317,179	0	0	0	0	0
262	COL. BILL BARBER MC MEMORIAL P	0	0	0	0	0	0
263	HERITAGE PARK AQUATICS COMPLEX	0	0	0	0	0	0
280	OCGP IMPROVEMENT DISTRICT	77,216	0	0	0	0	0
281-282	FEE DISTRICT/CIP FUNDS	0	0	0	0	0	0
349	INFRASTRUCTURE AUTHORITY FUND	2,111	0	0	0	0	0
350	CULVER GRADE SEPARATION	2,111	0	0	0	1,100	0
501	INVENTORY	0	0	262,750	0	0	0
570	INSURANCE FUND	684,046	0	49,550	28,861	2,370,441	8,200
574	FLEET SERVICES FUND	781,654	0	860,197	24,238	119,610	367
577	MISC. EQUIPMENT INT. SERVICE F	0	0	0	0	0	0
578	TELEPHONE,MAIL,DUPLIC SRV FUND	195,825	650	413,000	10,250	691,400	300
579	STRATEGIC TECHNOLOGY PLAN FUND	158,558	0	528,000	98,705	2,334,000	1,200
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	186,335	0	96,600	0	584,154	0
701-781	TRUST & AGENCY FUNDS	0	0	0	0	715,184	0
TOTAL		18,375,446	400,499	4,208,112	6,719,284	56,772,730	136,688

Special Funds Appropriation Tables

FUND	UTILITIES	CAPITAL EQUIP.	CLAIMS	MISC	CIP EXPEND.	REPAIR & MAINT.	DEBT & A/D ADMIN	TRANSFERS- OUT	TOTAL ALLOCATION
002	0	0	0	0	0	0	0	1,500,000	7,330,000
003	0	0	0	0	0	0	0	0	756,525
005	0	0	0	0	0	0	0	741,600	4,749,348
008	0	0	0	0	0	0	0	2,781,640	2,781,640
009	0	0	0	0	0	0	0	0	575,512
010	0	0	0	0	0	0	0	16,345,822	19,193,890
024	31,000	5,000	0	0	0	20,400	0	2,361,735	12,786,125
027	0	0	0	0	0	0	0	456,663	2,122,786
030	750	0	0	1,651,875	0	0	0	0	2,822,198
051	0	0	0	0	0	0	0	0	78,000
052	0	0	0	0	0	0	0	0	0
053	0	0	0	0	0	0	0	0	164,191
108	0	5,000	0	0	0	0	561,844	2,300,000	5,034,686
109	0	0	0	0	0	0	0	0	805,381
110	0	0	0	0	0	0	0	7,431,804	7,444,016
111	0	0	0	0	0	87,640	0	9,252,888	9,796,992
112	0	0	0	0	0	0	0	0	0
113	0	0	0	0	0	0	0	0	4,523,224
114	0	0	0	0	0	0	0	0	1,662,974
118	0	0	0	0	0	0	0	3,867,846	3,867,846
119	2,144,575	0	0	0	0	0	0	0	6,121,078
120	0	0	0	0	760,000	0	0	0	760,000
122	0	0	0	0	6,281,363	0	0	0	6,934,415
123	0	0	0	0	28,552,917	0	0	0	28,721,354
125	50	0	0	0	20,025	0	0	0	2,738,393
126	0	0	0	0	0	0	0	0	38,750
128	0	0	0	0	0	0	0	0	260,077
130	0	0	0	0	0	0	0	129,700	427,777
132	0	0	0	0	2,613,793	0	0	0	3,192,416
136	0	0	0	0	0	0	0	0	254,174
138	0	0	0	0	681,886	0	0	0	933,359
139-144	0	75,425	0	0	0	0	0	0	525,367
145	0	0	0	0	0	0	0	0	1,764,000
180	1,000	592,784	0	90,000	0	0	0	2,045,576	27,431,212
203-205	0	0	0	0	30,000,000	0	0	0	30,000,000
206-220	0	0	0	0	95,645,713	0	0	0	96,382,357
250	0	0	0	0	19,893,102	0	0	0	20,912,491
252	0	0	0	0	0	0	0	7,493	7,493
254	0	0	0	0	7,952,098	0	0	0	7,999,927
260	0	0	0	0	8,831,918	0	0	0	9,149,097
262	0	0	0	0	2,139,999	0	0	0	2,139,999
263	0	0	0	0	0	0	0	685,824	685,824
280	0	0	0	0	3,750,000	0	0	0	3,827,216
281-282	0	0	0	0	0	0	0	2,000,000	2,000,000
349	0	0	0	0	0	0	7,019,895	4,443,709	11,465,715
350	0	0	0	0	0	0	521,731	0	524,942
501	0	0	0	0	0	0	0	0	262,750
570	0	0	3,443,144	0	0	0	0	0	6,584,242
574	39	1,496,648	0	0	0	0	0	0	3,282,753
577	0	0	0	0	0	0	0	0	0
578	470,800	256,185	0	0	0	57,652	0	0	2,096,062
579	150,000	2,638,704	0	0	0	876,851	0	0	6,786,018
580	603,231	0	0	0	0	0	0	0	1,470,320
701-781	0	0	0	232,499	0	0	131,838,698	54,849,355	187,635,736
TOTAL	3,401,445	5,069,746	3,443,144	1,974,374	207,122,814	1,042,543	139,942,168	111,201,655	559,810,648

Capital Improvement Program

CIP Budget Introduction:



The Capital Improvement Program (CIP) Budget is an important component of the City's annual budget. The CIP Budget provides funding for the development and rehabilitation of City infrastructure and functions as an extension of the City's Strategic Business Plan. The CIP Budget supports the City's strategic goals which are: maintain a clean and well cared for environment; sustain a safe community; engender economic prosperity and a livable community; and advance effective government. The FY 2006-07 CIP Budget of \$65.1 million provides funding for 66 projects (25 new, 36 rehabilitation, and 5 maintenance/other). Project categories are summarized in Table 1. In general, the City's CIP Budget provides funding for routine new construction, rehabilitation, maintenance, and other

projects while the City's operating budget and other special funds provide funding for ongoing facilities and landscape maintenance. The FY 2006-07 CIP Budget does not include any funding for non-routine capital expenditures.

Table 1
FY 2006-07 Capital Improvement Program

Project Type	Projects	New Construction	Rehabilitation	Maintenance	Other	Total
Bicycle Trails	1	\$221,721	\$0	\$0	\$0	\$221,721
Bridges	3	60,000	100,000	0	0	160,000
Facilities	4	350,000	489,600	0	0	839,600
Landscape - Parks	3	0	1,045,000	0	0	1,045,000
Landscape - Streetscapes	2	550,000	720,000	0	0	1,270,000
Miscellaneous	2	0	0	0	53,500	53,500
Parks	3	250,000	766,618	0	0	1,016,618
Streets and Drainage	30	35,129,998	14,305,042	2,602,000	3,827,216	55,864,256
Traffic Signals	15	646,084	2,879,964	0	0	3,526,048
Transit	3	1,000,000	0	0	110,000	1,110,000
Totals	66	\$38,207,803	\$20,306,224	\$2,602,000	\$3,990,716	\$65,106,743

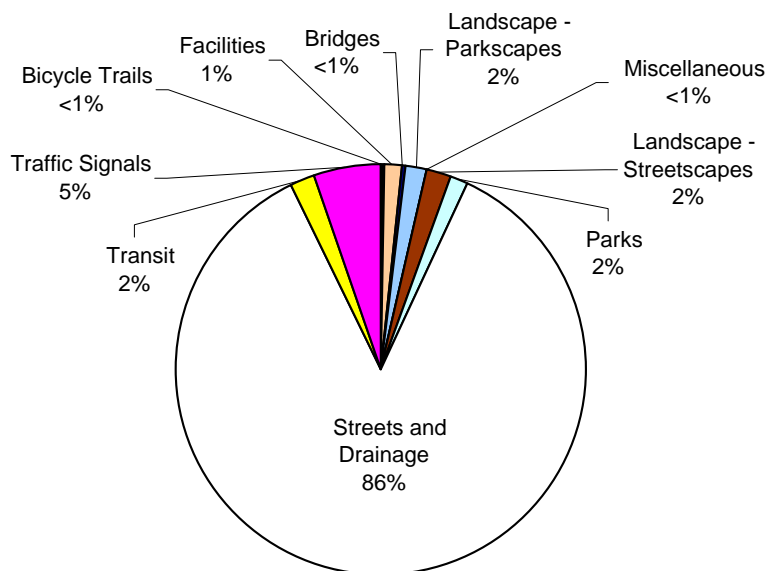
The network of public facilities including streets, parks, and public buildings serves as the physical framework that links our community together. The City's strategic goals place a high priority on new construction, rehabilitation, and maintenance efforts to ensure that all streets, landscaping, and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

Capital Improvement Program

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

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

Chart 1
CIP Funding by Project Type



Revenue Sources and Categories

The CIP Budget is derived from many different revenue sources including Federal, State, regional, and local funds in addition to the City's General Fund. Approximately 37% (Table 2 on the next page) of the CIP Budget is derived from grants or sources beyond the City's annual revenues. Depending on the source, funds may be restricted to specific types or categories of projects, such as circulation or non-circulation projects, or even restricted to specific geographical areas. For example, the Irvine Business Complex Fund accumulates development related fees to facilitate circulation improvements within a specific geographical area of the City.

Capital Improvement Program

Table 2
CIP Resources – Internal and External

Project Classification	City Sources	Other Sources	Total
New Construction	\$26,159,004	\$13,094,375	\$39,253,379
Rehabilitation	9,473,862	10,832,362	20,306,224
Maintenance	2,602,000	0	2,602,000
Other	2,781,640	163,500	2,945,140
Total	\$41,016,506	\$24,090,237	\$65,106,743
Total %	63%	37%	100%

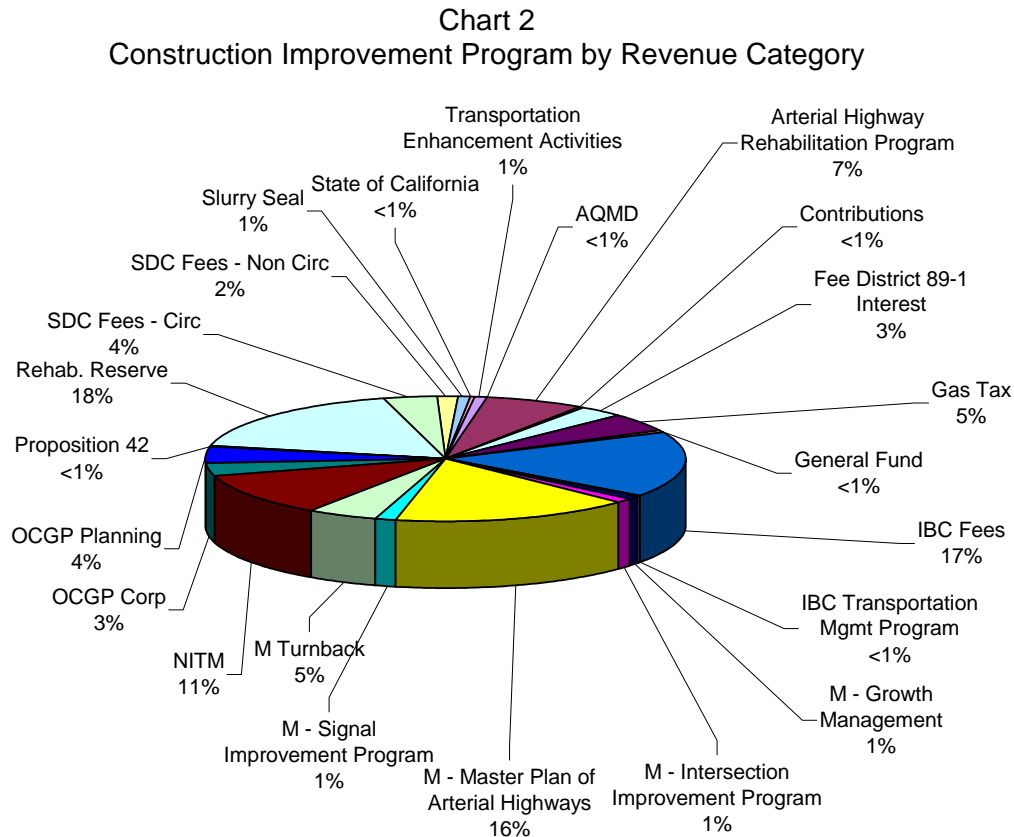
Table 3 provides a summary of FY 2006-07 revenue sources and the allocation of funding between new construction, rehabilitation, maintenance, and other projects.

Table 3
Revenue Sources by CIP Category

Funding Sources	New Construction	Rehabilitation	Maintenance	Other	Total
AQMD	\$60,000	\$0	\$0	\$0	\$60,000
Arterial Highway Rehabilitation Program	0	4,252,129	0	0	4,252,129
Contributions	0	109,600	0	50,000	159,600
Fee District 89-1 Interest	2,000,000	0	0	0	2,000,000
Gas Tax	0	3,188,453	0	12,000	3,200,453
General Fund	250,000	0	0	0	250,000
IBC Fees	11,130,000	0	0	0	11,130,000
IBC Transportation Mgmt Program	195,000	0	0	0	195,000
M - Growth Management	505,000	0	0	3,500	508,500
M - Intersection Improvement Program	644,144	0	0	0	644,144
M - Master Plan of Arterial Highways	10,512,426	0	0	0	10,512,426
M - Signal Improvement Program	455,031	386,519	0	0	841,550
M Turnback	148,243	2,866,715	0	50,000	3,064,958
NITM	7,387,200	0	0	0	7,387,200
OCGP Corp	1,000,000	0	0	1,045,576	2,045,576
OCGP Planning	0	0	0	2,781,640	2,781,640
Proposition 42	114,982	28,946	0	0	143,928
Rehab. Reserve	600,000	8,707,244	2,117,000	0	11,424,244
SDC Fees - Circ	2,301,228	0	0	0	2,301,228
SDC Fees - Non Circ	250,000	766,618	0	0	1,016,618
Slurry Seal	0	0	485,000	0	485,000
State of California	199,549	0	0	48,000	247,549
Transportation Enhancement Activities	455,000	0	0	0	455,000
Total	\$38,207,803	\$20,306,224	\$2,602,000	\$3,990,716	\$65,106,743

Capital Improvement Program

Chart 2 illustrates CIP Budget revenues by funding source.



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 2006-07 \$65.1 million CIP Budget provides for allocations of both new funds for new projects and additional allocations of funds for ongoing projects. However, the FY 2006-07 CIP Budget does not include project allocations authorized in previous years. 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. For example, Project 6 (on page 298), the Alton/SR-55 Overcrossing plus HOV Ramps improvement project has \$255,000 of proposed funding in the FY 2006-07 Budget, yet the project has already received \$6.8 million in funding from previous budget allocations. The total budget for this project is \$7.1 million.

This year's CIP Budget funds 66 new and continuing construction and rehabilitation projects through a variety of internal and external revenue sources such as: Measure M (Fund 110), Gas Tax (Fund 111), System Development Charge (Fund 118), Irvine Business Complex Fees (Fund 123), North Irvine Transportation Mitigation Program (Fund 122), and the Infrastructure and Rehabilitation Fund (Fund 010). Additional funds, beyond the CIP Budget, are also allocated for facility maintenance and landscape maintenance needs.

Capital Improvement Program

Summary by Category

Circulation: A total of \$57.2 million has been allocated in FY 2006-07 for circulation projects. Circulation projects include new street construction and rehabilitation projects, new traffic signal installations and signal rehabilitation, bike trails, parking lots, and transit.

New construction allocations total \$36.8 million and include projects such as: \$21.5 million for the MacArthur/Redhill Intersection improvements; \$5.1 million Sand Canyon/I-5 Freeway/Marine Way lane additions for ramps, turn pockets, and other intersection improvements; \$2.6 million for the intersection at Trabuco Road and the Eastern Transportation Corridor; \$1.5 million for Culver Drive Widening and Realignment; \$1.3 million for the Culver and Walnut Intersection; \$1.1 million for the design phase and widening of Laguna Canyon Road at the I-405 Freeway; \$1.0 million for the Great Park-Spectrum Guideway Demonstration Project; and Great Park Backbone Infrastructure. Additional funds have been allocated to project development, circulation safety programs, and citywide circulation enhancements.

Rehabilitation allocations total \$17.3 million and include projects such as: \$4.4 million for the rehabilitation of University between Harvard and the I-405 Freeway; \$2.6 million for the rehabilitation of Culver Drive between the I-405 Freeway and Barranca; \$2.1 million for the rehabilitation of Walnut from Culver Drive to Jeffrey; \$1.5 million for the rehabilitation of Bake between the I-5 Freeway and the City limits; \$1.3 million for the rehabilitation of Turtle Rock Drive between Campus and Southernwood; and \$1.3 million for traffic signal equipment rehabilitation as part of the Irvine Transportation Engineering Management System (ITEMS) multi-year program.

In addition to the CIP projects noted above, approximately \$3.1 million has been allocated for the City's routine street maintenance from the Gas Tax Fund (\$530,000) and the slurry seal program which is funded by the Infrastructure and Rehabilitation Fund (\$2.1 million) and the Slurry Seal Fund (\$485,000).

Facilities and Parks: For FY 2006-07, \$1.9 million has been allocated for facility and park related projects including: \$766,618 for neighborhood and community park playground equipment rehabilitation; \$350,000 for the Civic Center expansion and parking structure design; \$250,000 for the Bommer Canyon Cattle Camp Park design to improve access and parking at the community park; \$250,000 for Civic Center workspace upgrades; \$130,000 for audio visual improvements at the Civic Center; and \$109,600 for the Irvine Child Care Program (ICCP) rehabilitation of portable units.

In addition to the CIP projects noted above, approximately \$2.8 million has been allocated from the Infrastructure and Rehabilitation Fund for the City's routine facilities maintenance programs.

Landscape: A total of \$2.3 million has been allocated for landscaping projects including: \$720,000 for the rehabilitation of street landscapes and replacement of irrigation controllers in Northwood Village; \$550,000 for the planting of trees within the parkways and medians along Barranca Parkway between Jeffrey Road and Sand Canyon; \$435,000 for the rehabilitation of landscaping and the replacement of irrigation control systems at Bill Barber Marine Corps Memorial Park and the Civic Center; \$360,000 for the replacement of irrigation controllers in Meadowood Park, Plaza Park and Venta Spur Park; \$250,000 for the rehabilitation of athletic

Capital Improvement Program

fields including Ryan Lemmon Stadium at Windrow Community Park and Oak Creek Soccer Field; and \$221,720 for the installation of lighting fixtures along the Culverdale trail between Harvard and Culver.

General Fund Impacts

New Capital Improvements have far reaching impacts on the City's General Fund Budget. Once the City commits to a capital project, it also commits to funding ongoing operation, maintenance, and rehabilitation costs that are associated with the new facility. In order to assess the impact of additional infrastructure and the City's ability to fund the improvements, the City has developed a General Fund Fiscal Impact Model used in conjunction with the Strategic Business Plan. The model projects all of the costs associated with each new project as well as the staffing and program related costs. These costs are combined with current and anticipated revenues and expenditures to develop a five-year operation, maintenance, and rehabilitation forecast (see the Strategic Business Plan Summary section, [pages 318, 319, and 320](#)). For example, several Capital Projects for widening existing roads have been funded in the proposed budget. The future costs to maintain (sweep, stripe, patch, and test) and rehabilitate (slurry seal, cap, grind and overlay) those additional lane miles have been calculated and included in both the General Fund Budget – Five-Year Forecast (operations and maintenance) and the Five-Year Construction Improvement Summary (rehabilitation). Thus, the City is able to determine the future operation, maintenance, and rehabilitation cost impact to the General Fund (for up to twenty years) for the current CIP program.

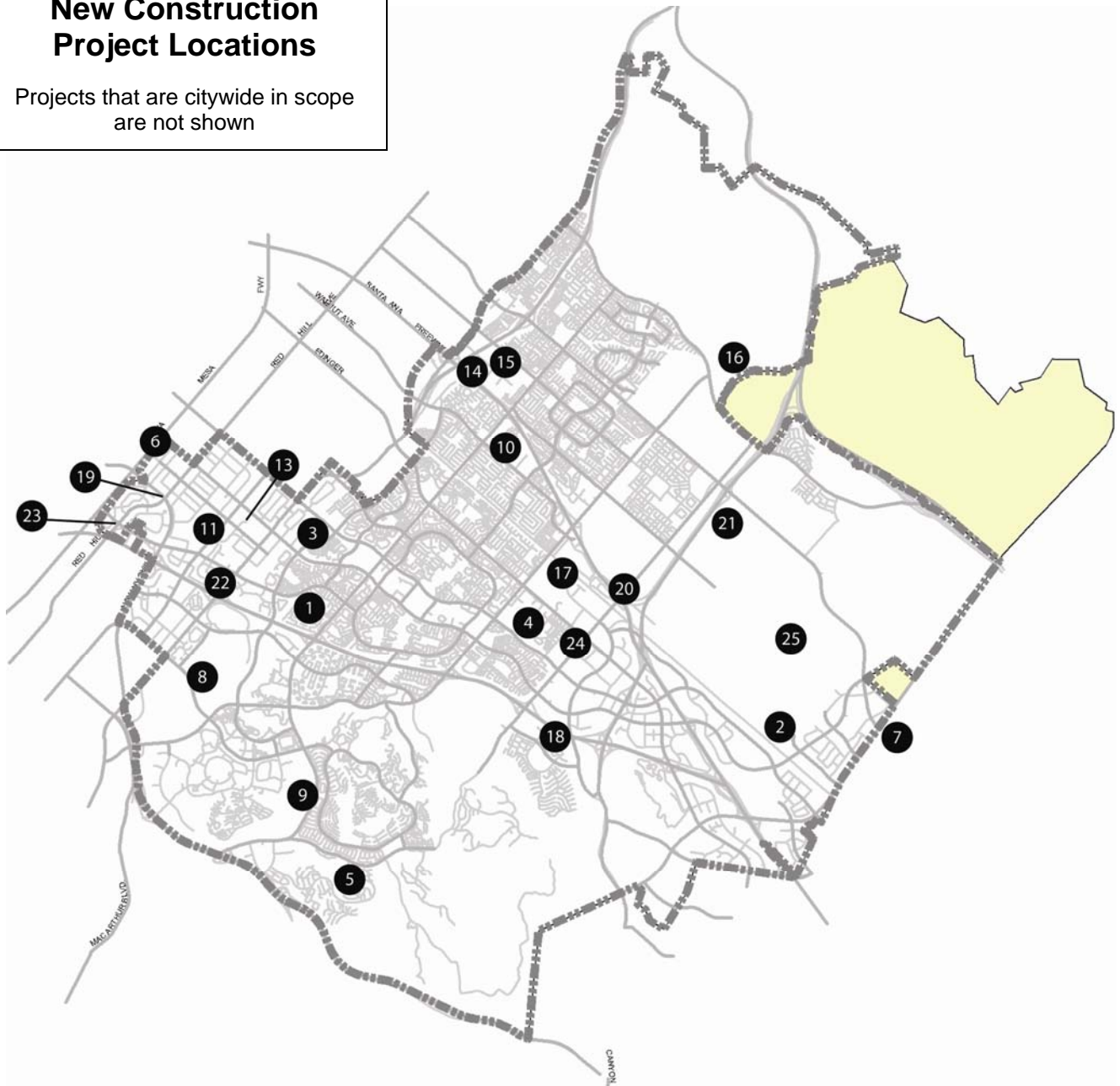
Conclusion

Overall, the FY 2006-07 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 Strategic Business Plan. A description of all 66 CIP projects, including location maps, are provided on the following pages.

Capital Improvement Program New Construction Projects

City of Irvine New Construction Project Locations

Projects that are citywide in scope
are not shown



Capital Improvement Program

New Construction Projects

Bicycle Trails

- | | |
|---|-----------|
| 1. Culverdale Bicycle Trail Lighting | \$221,720 |
| Installation of lighting fixtures along the Culverdale trail between Harvard and Culver to promote bicycle use. | |

Bridges

- | | |
|---|----------|
| 2. Irvine Transportation Center Pedestrian Overcrossing Canopy | \$60,000 |
| Construction of a canopy over the Irvine Transportation Center Pedestrian Overcrossing. | |

Facilities

- | | |
|---|-----------|
| 3. Civic Center Expansion and Parking Structure Design | \$350,000 |
| Analyze the Civic Center's work space capacity to determine the feasibility of increasing workspace area, as well as evaluate the need to provide additional parking capacity in the form of a parking structure to accommodate increased parking demand from both the expanded workspace at the Civic Center and the completion of Bill Barber Community Park. | |

Landscape - Streetscapes

- | | |
|---|-----------|
| 4. Barranca Parkway Median Landscape | \$550,000 |
| This project will provide for the planting of trees within the parkways and medians along Barranca Parkway between Jeffrey Road and Sand Canyon Avenue. | |

Parks

- | | |
|--|-----------|
| 5. Bommer Canyon Cattle Camp Park Design | \$250,000 |
| Bommer Canyon Cattle Camp Park Design project consists of several phases to improve access and parking at the community park, as well as provide an enhanced gateway to the City's southern open space. Additionally, the project involves the relocation of the existing roadway to facilitate the re-vegetation of the stream habitat, as well as improve existing facilities. In FY 2005-06, the City established this Capital Improvement Project to initiate the park design. | |

Capital Improvement Program

New Construction Projects

Streets and Drainage

6.	Alton/SR-55 Overcrossing plus HOV Ramps Final design of a new four-lane overcrossing for Alton Parkway at the SR-55 Freeway, plus High Occupancy Vehicle ramps.	\$255,000
7.	Bake Parkway/Irvine Boulevard Preliminary design to convert a westbound right turn lane to a shared fourth through/right-turn lane and add a second northbound left turn lane.	\$113,000
8.	Campus Drive Widening Preliminary design and environmental phase for the widening of Campus Drive between Carlson and University.	\$150,000
9.	Culver Drive Widening and Realignment Widening of Culver Drive to four lanes and realignment of the roadway between Campus Drive and Bonita Canyon Drive. The project includes median and parkway landscaping and an off-street, Class 1 bikeway.	\$1,480,000
10.	Culver/Walnut Intersection Design, right-of-way acquisition, and construction of additional northbound through lane and eastbound through lane.	\$1,265,372
11.	FY 2006-07 Irvine Business Complex Project Development Initiate environmental documentation, preliminary engineering, and preparation of grant applications necessary to implement circulation projects in the Irvine Business Complex Planning Area.	\$130,000
12.	FY 2006-07 Project Development Initiate environmental and preliminary engineering phases for CIP projects.	\$200,000
13.	Irvine Business Complex Sidewalk Enhancement Design and construction of 14,094 linear feet of sidewalk within the existing City right-of-way along Alton, Red Hill, Michelson, Von Karman, and McGaw.	\$650,000
14.	Jamboree Road/I-5 Ramps Preparation of a Project Report and environmental documents for the widening of Jamboree Road to provide four lanes in each direction from Michele to the I-5 Freeway northbound ramps.	\$250,000

Capital Improvement Program

New Construction Projects

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|-----|---|--------------|
| 15. | Jamboree/El Camino Real Intersection Improvements
Preliminary and final design for adding a westbound right-turn lane at Jamboree and El Camino Real. | \$100,000 |
| 16. | Jeffrey Road Extension
Preparation of a Project Report and environmental documents for the extension of Jeffrey Road from Portola to the Eastern Transportation Corridor. | \$150,000 |
| 17. | Jeffrey Road/SCRRRA Grade Separation
Construct a grade separated facility at Jeffrey Road and the Southern California Regional Rail Authority (SCRRRA) railroad tracks. The project also includes widening Jeffrey Road from four to six lanes. The total funding allocated to this project in previous year's totals \$23.6 million. | \$100,000 |
| 18. | Laguna Canyon Road at I-405 Widening
Final design phase for the widening of the existing two-lane undivided arterial street to a four-lane divided arterial street. | \$1,050,000 |
| 19. | MacArthur/ Redhill Intersection Improvements
Construction of a third westbound, eastbound, southbound, and northbound through lane, a northbound left-turn lane, and all associated transitions. | \$21,512,426 |
| 20. | Sand Canyon Avenue/ I-5 Northbound/ Marine Way/I-5 Southbound
Widen Sand Canyon from four to eight lanes in each direction and add dual left-turn lanes at the southbound and northbound ramp intersections. Widen the I-5 Freeway southbound ramp to provide two left-turn lanes, one left/right and one right-turn lane. Widen the I-5 Freeway northbound onramp to provide two left-turn lanes, one right-turn lane, one through lane, and modify the Marine Way intersection with Sand Canyon Avenue from full access to right-in/right-out turn pocket. The Marine Way intersection will be relocated opposite of the I-5 Freeway northbound on/off ramps to accommodate the realignment. | \$5,138,000 |
| 21. | Trabuco Road/Eastern Transportation Corridor (SR-133)
Design of a new interchange at Trabuco Road and the Eastern Transportation Corridor. | \$2,586,200 |

Capital Improvement Program

New Construction Projects

Traffic Signals

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|---|-----------|
| 22. Main Street Signal Coordination from MacArthur to Union | \$319,306 |
| Project will include the development and implementation of timing plans, gap closure, system interties, upgraded hardware, and closed circuit television installation. | |
| 23. Main Street Signal Coordination from McDermott to Mac Arthur Boulevard | \$278,294 |
| Project will include the development and implementation of timing plans, gap closure, system interties, communication link, and closed circuit television installation. | |
| 24. Sand Canyon Avenue (I-5 Freeway to Alton) Signal Coordination | \$48,484 |
| Project design for the development and implementation of timing plans, gap closure, system interties, and a communications link. | |

Transit

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|---|-------------|
| 25. Great Park-Spectrum Guideway Demonstration Project | \$1,000,000 |
| Development of an advanced guideway transit project to serve the Great Park and Irvine Spectrum areas of the City with the Irvine Transportation Center (ITC) serving as a hub. Early phases will include the development of a funding plan, public outreach, a project definition study, and to update the Irvine Transportation Center (ITC) Master Site Plan. The Irvine Redevelopment Agency has committed \$4.6 million towards this work, while the Orange County Great Park Corporation is proposing a \$1.0 million allocation. Funding for future costs is anticipated from the City's \$121 million allocation of Proposition 116 (The Clean Air and Transportation Act) funds, subject to the approval of the California Transportation Commission and the ability of the City to fund the required 50% match. | |

New Construction Funding Total

\$38,207,802

Capital Improvement Program

Rehabilitation Projects

Bridges

26. FY 2006-07 Annual Bridge Maintenance \$55,000
Citywide bridge maintenance, including the San Diego Creek Channel at northbound Jeffrey and the westbound bike trail at Jeffrey.
27. FY 2006-07 Bridge Inspection Service \$45,000
Annual inspection of bridges citywide.

Facilities

28. Civic Center Audio Visual Upgrades \$130,000
Installation of new audio and video equipment in the City Council Chambers, the City Council Conference Room, and the City Manager's Conference Room. Improvements will include new equipment and technical upgrades to the existing equipment in the City Council Chambers as well as the implementation of media facilities in both conference rooms.
29. FY 2006-07 Civic Center Workspace Upgrades \$250,000
The project involves replacing existing workspace equipment such as panels and desks with new office equipment.
30. FY 2006-07 Irvine Child Care Program (ICCP) Rehabilitation \$109,600
Rehabilitation of portable rooms for the Irvine Child Care Program. Work includes the replacement and repair of interior and exterior portable rooms to prevent deterioration and to prolong the useful life of the portable units. The Irvine Child Care Program reimburses the City for all the costs.

Landscape - Parkscapes

31. FY 2006-07 Community Park Landscaping \$435,000
Rehabilitation of community park landscaping and rehabilitation of irrigation control systems at Bill Barber Marine Corps Memorial Park and Civic Center.
32. FY 2006-07 Neighborhood Parks Landscape Rehabilitation \$360,000
Replacement of irrigation controllers in Meadowood Park, Plaza Park, and Venta Spur Park.

Capital Improvement Program

Rehabilitation Projects

33. FY 2006-07 Turf Athletic Field Rehabilitation \$250,000
Rehabilitation of athletic fields including Ryan Lemmon Stadium at Windrow Community Park and Oak Creek Soccer Field.

Landscape - Streetscapes

34. FY 2006-07 Street Landscape Rehabilitation \$720,000
Rehabilitation of street landscapes and rehabilitation of irrigation controllers in the Northwood Village.

Parks

35. FY 2006-07 Community Park Playground Equipment Rehabilitation for ADA and Safety Compliance \$74,984
Due to regional development, as well as Americans with Disabilities Act (ADA) and State Safety requirements, new playground equipment will be installed at Heritage Community Park. The new equipment will provide increase accessibility and usage (i.e., capacity increased) of the playground equipment, as well as incorporate new safety features that reduce tripping, strangulation, and injuries due to falling. The installation of new playground equipment will occur in conjunction with on-going rehabilitation endeavors.
36. FY 2006-07 Neighborhood Park Playground Equipment Rehabilitation for ADA and Safety Compliance \$691,634
Due to regional development, as well as Americans with Disabilities Act (ADA) and State Safety requirements, new playground equipment will be installed at the following neighborhood park sites: Silkwood, Sycamore, College, and Ranch. The new equipment will provide increase accessibility and capacity of the playground equipment, as well as incorporate new safety features that reduce tripping, strangulation, and injuries due to falling. The installation of new playground equipment will occur in conjunction with on-going rehabilitation endeavors.

Streets and Drainage

37. Bake Rehabilitation (I-5 to the City Limits) \$1,475,227
Roadway rehabilitation on Bake between the I-5 Freeway and the City Limits (north of Muirlands Boulevard).

Capital Improvement Program Rehabilitation Projects

38. Culver Rehabilitation (I-405 to Barranca Pkwy) Roadway rehabilitation on Culver between the I-405 Freeway and Barranca Parkway.	\$2,597,996
39. FY 2006-07 ADA Handicap Ramps (Curb Cuts) Implement improvements to existing sidewalks and curbs to comply with Federal Americans with Disabilities Act requirements.	\$50,000
40. FY 2006-07 Curbs/Gutters/Sidewalks Rehabilitation of various hardscape items including curbs, gutters, and sidewalks.	\$125,000
41. FY 2006-07 Local Street Rehabilitation Projects Rehabilitation of local streets within Turtle Rock, University Park, and Spectrum.	\$860,000
42. FY 2006-07 Pavement Management Program Update and maintain the City's Pavement Management Program and integration of data. Assess visual condition of roads to determine Pavement Condition Index (PCI) and determine Structural Adequacy Index through the use of deflection testing.	\$130,000
43. FY 2006-07 Rehabilitation Program Development Initiate preliminary engineering, data integration, and related studies for subsequent arterial and local street rehabilitation projects. Material reports are an important component when competing for outside funding. These reports are used to determine accurate cost estimates and recommended pavement treatments.	\$130,000
44. FY 2006-07 Storm Drain Rehabilitation and Upgrades Rehabilitation and upgrades to various storm drains citywide.	\$150,000
45. Irvine Central Channel Improvements Improvements to the Irvine Central Channel from Culver Drive to 1,200 feet upstream to accommodate a 100-year storm event.	\$1,000,000

Capital Improvement Program

Rehabilitation Projects

46. Turtle Rock Drive Rehabilitation (Campus to Southernwood)	\$1,298,975
<p>Rehabilitation of roadway pavement along Turtle Rock Drive between Campus and Southernwood. This project will consist of pavement grinding, placing rubberized asphalt overlay, curb and gutter replacement, sidewalk repairs, asphalt repairs, ADA improvements, and signing and striping. The useful life of the pavement will be extended an additional 10 years.</p>	
47. University Rehabilitation (Harvard to I-405)	\$4,430,081
<p>Rehabilitation of roadway pavement along University between Harvard and the I-405 Freeway. This project will consist of pavement grinding, placing rubberized asphalt overlay, curb and gutter replacement, sidewalk repairs, asphalt repairs, ADA improvements, and signing and striping. The useful life of the pavement will be extended an additional 10 years.</p>	
48. Walnut Rehabilitation (Culver to Jeffrey)	\$2,057,763
<p>Rehabilitation of roadway pavement on Walnut from Culver to Jeffrey. This project will consist of pavement grinding, placing rubberized asphalt overlay, curb and gutter replacement, sidewalk repairs, asphalt repairs, ADA improvements and signing and striping. The useful life of the pavement will be extended an additional 10 years.</p>	
Traffic Signals	
49. Bake Parkway (Irvine to Irvine Center Drive) Signal Coordination	\$327,337
<p>Development and implementation of timing plans, communication links, upgraded hardware, and connection of a closed circuit television system to the Irvine Traffic Research and Control (ITRAC) Center.</p>	
50. Barranca (Red Hill to Culver) Signal Coordination	\$62,600
<p>Development and implementation of timing plans, upgraded hardware, controllers, system interties and connection of a closed circuit television system to the Irvine Traffic Research and Control (ITRAC) Center.</p>	
51. FY 2006-07 East Complex South (Spectrum) Signal Rehabilitation	\$105,000
<p>Rehabilitation of controllers and cabinets, as well as replacement of interconnect equipment as needed. Replace street name sign panels as needed. Replace video equipment as needed. Replace safety lights and Southern California Edison electrical services at signalized intersections.</p>	

Capital Improvement Program Rehabilitation Projects

52. FY 2006-07 Light Emitting Diode Replacement on Traffic Signals - Citywide	\$150,000
Continuation of the traffic signal Light Emitting Diode (LED) replacement program to reduce City energy costs.	
53. FY 2006-07 Miscellaneous Signal Modifications and Upgrades	\$65,000
Modify or upgrade electronic or electrical components at signalized intersections. Funds will be used for the Irvine Traffic Research and Control Center support services and as needed for communications network parts, switches, hubs, repeaters, and antennas.	
54. FY 2006-07 Programmable Visibility Head Conversion to Light Emitting Diode (LED)	\$50,000
Conversion of incandescent lamps used in Programmable Visibility heads to a more energy efficient LED lamp.	
55. FY 2006-07 Safety Projects	\$25,000
Improve traffic and pedestrian safety using items such as lighted crosswalks, changeable message signs, speed display boards, and educational materials.	
56. FY 2006-07 Traffic Signal Rehabilitation/Upgrades	\$200,000
Rehabilitation and upgrades of the traffic signal system equipment and traffic signals citywide.	
57. Irvine Boulevard Signal Coordination (Culver to Jeffrey)	\$212,327
Project includes the development and implementation of timing plans, upgraded hardware, communication link, system interties, and closed circuit television installation.	
58. Irvine Transportation Engineering Management System Replacement	\$379,500
Replacement of existing traffic signal equipment that is not compatible with the adopted CalTrans 2070 based controllers. The equipment replacement includes cabinets, controllers, communications, detection, closed circuit television, wireless transmission equipment, electrical services, and central control systems.	

Capital Improvement Program

Rehabilitation Projects

59. Irvine Transportation Engineering Management System Rehabilitation \$1,085,200

Rehabilitation of existing traffic signal equipment that is not compatible with the adopted CalTrans 2070 based controllers. The rehabilitated equipment includes cabinets, controllers, communications, detection, closed circuit television, wireless transmission equipment, electrical services, and central control systems.

60. Irvine Transportation Engineering Management System \$218,000

Conversion of the City's traffic control system to provide updated controllers, cabinets, and communication backbone.

Rehabilitation Funding Total \$20,306,224

Capital Improvement Program

Maintenance and Other

Streets and Drainage

- | | |
|---|-------------|
| 61. FY 2006-07 Slurry Seal Program | \$2,602,000 |
| Seven year citywide preventive maintenance program for various public roadways. | |

Other

- | | |
|---|----------|
| 62. Growth Management Area #8 Administration | \$3,500 |
| City administration of Growth Management Area #8. | |
| 63. Park & Ride Assessment | \$50,000 |
| Develop a master park-and-ride plan to determine the need for and locate additional park-and-ride facilities. | |

Transit

- | | |
|--|----------|
| 64. FY 2006-07 Transit Project Development | \$50,000 |
| Initiate environmental documentation, preliminary engineering, and preparation of funding applications for transit projects. | |
| 65. Long Range Transportation Vision Plan | \$60,000 |
| Community outreach program for the long range transportation vision plan. | |

Great Park

- | | |
|--|--------------|
| 66. Orange Park Great Park Backbone Infrastructure | \$ 3,827,216 |
|--|--------------|

Maintenance & Other Total	\$6,592,716
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Strategic Business Plan Summary

2006 Strategic Business Plan



The City of Irvine is renowned as the nation's most successful master-planned community. It is home to over 194,000 residents and 15,300 businesses (in FY 2006-07), many of which are headquarters for well-known national corporations. Irvine is recognized as a great place to call home, raise children, conduct business, relax, and enjoy an enviable quality of life.

The Strategic Business Plan was created in 1994 as a way to help the City Council assess the effect of today's policy decisions on the City's future quality of life. As a blueprint for the future, the Business Plan defines the City's goals and evaluates the City's financial capability to achieve them. The strategic goals and funding plans set priorities for City operations and the annual budget.

The City Council's goals are based on the understanding that investments of financial, physical, and staffing resources made today ensure that the community's quality of life is preserved and enhanced in the future. The Council's priorities are to make sure that the City is clean, well maintained, and safe; that no visible disorder or deterioration ever takes hold; to promote a prosperous business climate; and ensure cost-effective and responsive services to residents. The City Council adopts the Business Plan annually and sets the funding priorities for the coming fiscal year using the financial projections within the Business Plan.

Presented below is a brief summary of the 2006 Strategic Business Plan's demographic information, strategic goals, economic conditions and fiscal threats, five-year General Fund forecast, and five-year infrastructure revenue and expenditure forecast that was adopted by the City Council in April 2006.

Business Plan Context: A Growing City

In 2003, Money Magazine ranked Irvine the fifth "Hottest Town" to live in on the West Coast for populations over 100,000. In addition, the US Census Bureau News ranked Irvine the sixth fastest growing city in the nation with populations over 100,000. Today, the trend continues. Irvine is not only growing in population by about 5.1% per year (over the last five years) but also in geographic size. Following pending annexations of land, the City of Irvine will increase from 66 square miles to over 74 square miles over the next several years. With the annexation of MCAS El Toro Marine Base in November 2003, Irvine became the largest city in geographic size in Orange County.

Strategic Business Plan Summary

Ultimately, increases in land area and population generate increases in the City's physical inventory, which must be maintained on an annual basis and rehabilitated according to life-cycle schedules. Over the past five years, the City's inventory of street lane miles has grown by 29%, park acreage has grown by 27%, and street landscape acreage has grown by 27%. The City has also acquired 2,202 acres of open space during the last several years and will acquire an additional 4,600 acres over the next five years.

Looking ahead to the next five years, growth in most of these key areas is anticipated to occur at an increasing rate. During the next five years, population is projected to increase 33% to approximately 240,500 residents; park acres will grow 78%; open space acres are projected to grow over 200%; and street landscape acreage and street lane miles are projected to grow by 20% each.

Coupled with unparalleled growth over the next five years, the City must also confront the rehabilitation needs of its aging infrastructure. Even though Irvine was incorporated only 35 years ago, infrastructure such as street surfaces eventually wear out and need to be rehabilitated or reconstructed. Infrastructure life-cycle issues must now be considered along with the growing demand for new services.

Clearly, the magnitude of these changes presents significant challenges in terms of maintaining a healthy balance between preserving the high quality of life enjoyed by residents and businesses today and sustaining the City's financial ability to provide quality services into the foreseeable future. These challenges and their policy implications are addressed in the Strategic Business Plan.

Strategic Goals:

City of Irvine Mission Statement

Our goal is to create and maintain a community where people can live, work, and play in an environment that is safe, vibrant, and aesthetically pleasing. This community promotes the well-being of all people.

For 35 years, residents and businesses have chosen to locate in Irvine due to its reputation as one of the safest, best-educated, business-friendly, master-planned communities in the country. We take pride in delivering high quality services to our community. Our focus and dedication is to uphold the values that make Irvine the strong community that it is today and to preserve this quality of life for generations to come.

The City Council, Commissions, and staff all embrace the four basic Strategic Goals: a Clean and Well Maintained Environment, Safe Community, Economic Prosperity and a Livable Community, and Effective Government. Collectively we use many strategies to achieve these goals. What follows next is a summary of Irvine's Strategic Goals and a summary of the strategies used to fulfill our mission. These goals and strategies are more fully developed in the Strategic Business Plan Document.

Strategic Business Plan Summary

Strategic Goal: A Clean and Well Maintained Environment

One of the City's primary responsibilities is the maintenance of infrastructure. As new development occurs, the City's overall population and infrastructure increase. As population increases, wear and tear on the City's infrastructure occurs more rapidly. Aging, increased usage, and increased inventory escalate the costs for care of a growing infrastructure. The City's infrastructure has a finite life and must be maintained according to planned maintenance and rehabilitation schedules. Buildings must be painted, roofs repaired or replaced, and streets must be rehabilitated or reconstructed as they wear.

The City has developed detailed preventive maintenance and rehabilitation funding plans that systematically manage rehabilitation needs based on industry standards. Each rehabilitation plan concentrates resources on a village-by-village basis, which enables costs to be managed through economies of scale. These plans also enable the City to pay for current rehabilitation needs while anticipating future needs.

Strategies to meet this goal include:

- Rehabilitate Arterial Streets
- Rehabilitate Local Streets
- Reconstruct Arterial and Local Streets
- Maintain and Repair Bridges
- Rehabilitate Concrete Sidewalks, Curb, and Gutters
- Rehabilitate Parking Lots and Off-Street Bicycle Trails
- Rehabilitate Storm Water Drainage Systems
- Maintain, Rehabilitate, and Upgrade Traffic Control Systems
- Maintain Landscaping: City Parks, Greenbelts, Street Landscapes, and Public Rights-of-Way
- Provide for Facilities Maintenance and Rehabilitation that Meets Approved Service Levels, Americans with Disabilities Act, and Safety Standards
- Remove 100% of Graffiti
- Meet Standards for Code Enforcement and Water Quality Inspections

More than 98% of Irvine residents in a 2005 resident satisfaction survey reported satisfaction with the City's efforts in maintaining its park and recreation facilities in a clean and attractive condition. This highly favorable response indicates that the City has been successful to date in achieving its strategic goal of providing a clean and well maintained environment for its residents.

Strategic Goal: Safe Community

A community's perception of safety and security is critical to a high quality of life. Ensuring that Irvine is perceived to be safe and preventing crime, through community oriented policing, are two of the City's most important strategies to meet this goal. Visible signs of disorder such as graffiti, vagrancy, and groups of youth congregating in inappropriate places can engender

Strategic Business Plan Summary

fear among residents, even when public infrastructure is adequately maintained and indicators such as crime rates are actually low.

Studies have shown that when people fear crime, they tend to change their behavior to avoid becoming victims by staying home at night, avoiding strangers, driving when they could walk, and limiting their use of public parks and other community amenities. In turn, these behavioral changes may lead to further deterioration of the social fabric as people feel less loyal to the community, withdraw from community life, and desire to move elsewhere. High levels of fear in a community may also have negative economic consequences as businesses and residents move to areas where safety is perceived to be better. Therefore, it is important to address and prevent, if possible, both the reality and the perception of disorder within the community. Fortunately the evidence indicates that the City has been successful in mitigating this threat. According to a 2005 resident satisfaction survey, 94% of Irvine residents indicate that they feel safe while walking alone in their neighborhoods after dark.

Irvine continues to receive national recognition as a safe and secure community. Examples of this recognition include: the Safest City for Violent Crime in the Nation for Cities with a population of 100,000 or more, according to the FBI Uniform Crime Report, and the ranking of fourth safest city overall in the nation for those cities with a population over 100,000 and under 500,000, in the 11th Annual Morgan Quitno Awards.

Irvine has also been recognized by America's Promise – The Alliance for Youth, as one of the “100 Best Communities for Young People” in honor of our demonstrated commitment to the well-being of the community's children and youth (2005-2006).

The response to actual occurrences of disorder is usually a reactive police response. While emergency response is an integral component of any plan to address disorder, it is also the most costly and often is the least effective in reaching long-term solutions. Preventing disorder from ever taking hold can be achieved through a number of complimentary activities such as: maintaining landscaping, streets, and public facilities; offering activities such as positive recreational experiences and services for youth and families; community oriented policing; and making a commitment to thoughtful City planning.

Irvine's strategic goals assume that crime prevention strategies are a more effective and, in the long term, a more cost-efficient means to achieve a safe and secure community than reacting after the fact.

Strategies to meet this goal include:

- Provide Timely and Effective Police Response to Emergency and Non-Emergency Calls for Service
- Geo-Policing Deployment
- Maintain Active Involvement as a Member of the Orange County Fire Authority
- Provide Effective Enforcement of City Building, Fire, and Grading Codes
- Implement the Five-Year Parks and Facilities Construction Program
- Provide Sound Stewardship of Open Spaces

Strategic Business Plan Summary

- Support Our Children and Our Schools through the City of Irvine Educational Partnership Fund Program
- Provide Recreational Activities for Children and Youth that Promote Socially Productive Behavior
- Provide Facilities and Activities that Promote a Safe Environment for Irvine's Youth
- Promote Activities that Support and Assist Families
- Engage a Culturally Diverse Community
- Engage Senior Citizens
- Engage Persons with Disabilities
- Engage the Community at the Irvine Civic Center

Strategic Goal: Economic Prosperity and a Livable Community

A strong economic base is vital to the City of Irvine and its future. The City's General Plan emphasizes a balance between commercial and industrial sectors and a variety of residential villages. The attraction and retention of a variety of businesses and markets is essential to maintaining a sound fiscal base, which supports the City's high quality of life.

Strategies to meet this goal include:

- Promote a Safe and Economically Prosperous Community through the City's General Plan and Zoning Ordinance
- Develop the Great Park
- Implement the Redevelopment Agency
- Promote Economic Growth and Development that Attracts and Retains Business and Tourism
- Enhance Economic Development and Business Retention
- Strengthen the City's Revenue Base
- Increase the Number of Businesses Located in Irvine that Generate Sales Tax Revenue
- Support Legislation that Protects City Revenues, Long-Term Financial Stability, Infrastructure Rehabilitation, Maintaining Funding Levels for Highway and Transit Programs, and Preservation of Local Decision Making
- Fund the Circulation and Capital Improvement Program
- Fund the North Irvine Transportation Mitigation (NITM) Projects
- Encourage the use of a Balanced Multi-Modal Circulation System
- Promote the Development of Alternative Transportation Systems
- Provide a Timely and Efficient Development Review Process
- Maintain Development Fee Service Time Standards
- Provide Quality Housing for all Economic Segments of the Community
- Use and Protect Resources in a Manner that Enables People to Meet Their Current Needs and Provide for the Needs of Future Generations
- Enhance Irvine's Physical Environment by Promoting "Energy Efficient" High Performance Buildings

Strategic Business Plan Summary

- Use and Protect Water Resources in a Manner that is Environmentally Conscience
- Improve Surface Water Quality to Maintain Beneficial Uses in Upper Newport Bay and the San Diego Creek
- Provide Solid Waste Collection Systems to Meet the Refuse Disposal Needs of the City and Comply with State Waste Diversion Mandates
- Be actively Involved with the AQMD to Promote Clean Air Programs
- Foster Public-Private Partnerships that Improve the Community's Quality of Life

Strategic Goal: Effective Government

The City of Irvine has a well-deserved reputation for providing exceptional customer service, with 91% of residents expressing satisfaction with City services in a 2005 resident survey. The commitment to quality service at competitive costs continues to be a central focus of this organization.

Over the last five years, the City has lowered per-capita costs for providing services while maintaining high standards of service delivery. As the City evolves and revenues become more constrained, City staff will need to remain vigilant balancing policies, the allocation of resources, service standards, and growing funding needs for infrastructure rehabilitation and new facility development.

Strategies to meet this goal include:

- Measure Citizen Satisfaction
- Provide Public Information in a Timely Fashion to Build Support, Partnerships, and Understanding between the City Government and its Residents, Businesses, and Visitors
- Connect the Community with the Past, Present, and Future
- Continuously Evaluate the Staffing Mix of Employees, Consultants, and Contractors
- Implement the Strategic Technology Plan
- Use Activity Based Cost Studies to Set Fees that Recover the Full Cost of Fee-Based Services
- Deliver Cost-Effective Services

In its most recent 2005 resident satisfaction survey, the City expanded the scope of its efforts measuring citizen satisfaction by implementing a second phase of the study, extending participation in this phase to all interested residents. The City is also planning a new online initiative, beginning in 2006 that will allow residents to provide timely feedback on topics of interest to the City Council via a dynamic, online survey tool linked to the City's website. This tool will help the City Council gauge resident sentiment as the Council allocates resources in implementing the City's strategic goals.

Strategic Business Plan Summary

Economic Conditions and Fiscal Threats

Over the past five years, the U.S. economy has emerged from the recession of 2001, which resulted from a reduction in business investment, the implosion of Internet-based businesses, and the terrorist attacks of 9/11. Because Irvine's main source of revenue, Sales Tax, is directly linked to the health of the general economy, Irvine experienced the impact of this economic malaise almost immediately. Revenues plummeted and departments scaled back spending in order to maintain a balanced budget.

During this time, the State of California was also facing a fiscal crisis due to mismanagement of revenues garnered during the Internet boom era of the late 1990s. Unlike the State, which used these revenues to create new on-going programs, Irvine used its unanticipated revenue surpluses to fund three City Council priorities: defeating an airport at El Toro; addressing the street, landscape, and facilities rehabilitation backlog; and enhancing the City's park system.

As is often the case when the State is faced with financial difficulties, it looked to local governments to solve its fiscal problems. The State took a "loan" of \$2.7 million from Irvine's Vehicle License Fee (VLF) revenues in Fiscal Year 03-04 (the State has now repaid the "loan").

Local governments, having previously experienced property tax and other revenue raids by the State, rallied together, negotiated with State officials, and produced a compromise with the Governor that resulted in a successful ballot measure that protects local governments against future raids on their coffers.

Proposition 1A, which passed overwhelmingly in November 2004, provides several important protections that local governments previously lacked. Prop 1A now prohibits the State from reducing local governments' property tax revenues. This measure also requires that local sales tax revenues remain with local government for local purposes. Additionally, the provisions of Prop 1A can only be suspended if the Governor declares a fiscal necessity and two-thirds of the Legislature approves the suspension (with the proviso that any suspended funds be repaid within three years). In exchange for these restrictions on the State's ability to raid local revenues, governmental agencies statewide agreed to "assist" the State with its budget crises by providing a \$2.6 billion bailout. For Irvine, this bailout totaled \$4.8 million, spread across the last two fiscal years.

Prior to the passage of Prop 1A, when local agencies throughout the state were threatened with the continued possibility of revenue raids from the State, Irvine's management team chose to act proactively to prepare for this possibility. Over the course of several years, an additional \$5 million was set aside in the City's Reserve Fund to guard against this threat. Today, the \$4.8 million that Irvine committed to the State bailout has been fully funded and has not required any service reductions to the community to accommodate the State's mismanagement.

Strategic Business Plan Summary

Five-Year Fiscal Outlook

The events of the last five years have truly been challenging for local government. The attack on 9/11, the U.S. recession, and fiscal mismanagement by the State all necessitated that the Irvine City Council make prudent financial decisions along the way, which they have done. The City is now solidly behind these events.

Today, Irvine's economy is vibrant, prosperous, and housing starts and commercial development are growing – consistent with the City's General Plan. Irvine has truly become the place where people want to live, work, and play. The desire to live in this successful master-planned community has clearly outstripped the supply of available housing.

Over the next five years, developers have indicated that they plan on building almost 25,000 homes in Irvine. If true, the City's population can be expected to increase by about 60,000 to approximately 240,500 over this time. These projections are consistent with the City's General Plan and can be fiscally accommodated by the General Fund. However, the anticipated growth will require that the City Council, Commissions, and City staff remain committed to our strategic goals as the Irvine residential and business populations grow and demand more of local government.

The City of Irvine is poised to deliver these services. Our City is fiscally sound, Irvine's physical infrastructure continues to be maintained to high standards and rehabilitation is on track. Our challenge will be managing the growth that is projected to occur. In addition to the population growing by 33% over the next five years, housing development is projected to grow by 32%, park acres are expected to grow by 78%, street landscape acreage and street lane mileage are projected to grow by 20% each, and open space acres are projected to grow over 200%.

The rapid increase in population and development will directly translate to increasing demands for City services, rapid growth of City infrastructure, and in future years a growing need for increased maintenance and rehabilitation of civic facilities. Fortunately, with revenues projected to increase at a rate of 8.1% on average over the next five years and expenditures that are projected to grow by 7.7% annually, City services will be able to grow with the needs of our community.

Strategic Business Plan Summary

The General Fund

The 2006 five-year fiscal forecast projects General Fund revenues and expenditures based on anticipated residential development, commercial and industrial development, and the expected acquisition of infrastructure. The forecast does not assume any structural change to the City's current recurring revenues or expenditures. The fiscal forecast helps the City evaluate its financial position as projected growth results in increased service demands. The fiscal forecast includes the following assumptions:

- Acquisition of 404 acres of newly developed parks, including the Jeffrey Open Space Trail, eight Community Parks, five Neighborhood Parks, and 95,949 square feet of new civic facilities
- Acquisition and maintenance of the next 4,600 acres of open space totaling over 6,800 acres
- Acquisition of 342 lane miles of street inventory and associated maintenance costs
- Acquisition and maintenance of the next 136 acres of street and right-of-way landscaping
- Funding for replacement of the traffic signal system
- Funding for storm water run-off mandates
- Funding of the Strategic Technology Plan
- Funding for staff increases due to inventory increases
- Personnel merit increases averaging 3.5% per year
- MOU increases reflecting agreements for FY 06-07
- The utilization of \$1.5 million annually from the Asset Management Plan to help pay for infrastructure rehabilitation

A more detailed list of assumptions is included in Chapter 5 - Projected Financial Condition and in Appendix B - SBP Overview and Assumptions of the 2006 Strategic Business Plan.

Assuming that current economic conditions prevail, the forecast reveals a positive financial position for the next five years. However, in any given fiscal year, the level of revenues, expenditures, and year-end surpluses (Carryover) are the result of numerous variables including the national and state economies, legislative mandates, tax policies, changing land use or building intensity patterns, and City Council priorities. To the extent that these factors vary from forecast assumptions, the outcomes will also vary.

Presented below is the General Fund Fiscal Forecast for revenues and expenditures over the next five years. The forecast projects increasing revenues at an annual average rate of 8.1% and expenditures are predicted to increase at a rate of 7.7%. Recurring revenues and expenditures are rising at an unprecedented rate due to the rapid residential and commercial development anticipated over the next five years. A breakdown of revenues and expenditures is shown in Table 1 (on the next page).

Strategic Business Plan Summary

Table 1
5-Year General Fund Projected Financial Condition

General Fund Revenues	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Sales Tax	\$56,134,000	\$60,192,000	\$62,832,000	\$66,525,000	\$69,370,000
Property Tax	\$34,822,000	\$39,055,000	\$43,890,000	\$47,672,000	\$51,785,000
Vehicle License Fees	\$1,652,000	\$1,847,000	\$2,088,000	\$2,332,000	\$2,539,000
Hotel Tax	\$7,785,000	\$8,671,000	\$9,572,000	\$10,317,000	\$10,950,000
Franchise Tax	\$5,781,000	\$6,240,000	\$6,819,000	\$7,374,000	\$7,850,000
Community Services Fees	\$5,717,000	\$6,008,000	\$6,597,000	\$7,266,000	\$7,743,000
Utility User's Tax	\$3,608,000	\$3,660,000	\$3,716,000	\$3,813,000	\$3,890,000
Fines & Forfeitures	\$2,162,000	\$2,238,000	\$2,337,000	\$2,421,000	\$2,474,000
Development Fees	\$526,000	\$817,000	\$952,000	\$966,000	\$871,000
Doc. Transfer Tax	\$2,945,000	\$3,530,000	\$4,223,000	\$4,731,000	\$5,339,000
Licenses & Permits	\$1,270,000	\$1,322,000	\$1,380,000	\$1,437,000	\$1,475,000
Miscellaneous	\$1,750,000	\$1,876,000	\$2,007,000	\$2,119,000	\$2,192,000
Total Revenues:	\$124,152,000	\$135,456,000	\$146,413,000	\$156,973,000	\$166,478,000
Transfers-In (Dev. Services)	\$3,300,000	\$4,342,000	\$4,825,000	\$4,998,000	\$4,825,000
Total Revenue - All Sources	<u>\$127,452,000</u>	<u>\$139,798,000</u>	<u>\$151,238,000</u>	<u>\$161,971,000</u>	<u>\$171,303,000</u>
Department Expenditures	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
City Manager's Office	\$8,670,000	\$9,413,000	\$10,163,000	\$10,799,000	\$11,242,000
Administrative Services	\$5,234,000	\$5,664,000	\$6,129,000	\$6,547,000	\$6,839,000
Community Development	\$6,572,000	\$7,094,000	\$7,499,000	\$7,931,000	\$8,159,000
Community Services	\$26,562,000	\$29,143,000	\$32,380,000	\$34,682,000	\$36,349,000
Public Safety	\$46,186,000	\$50,196,000	\$54,519,000	\$58,623,000	\$61,908,000
Public Works	\$25,585,000	\$27,457,000	\$29,846,000	\$31,742,000	\$32,819,000
Non-Departmental	\$6,516,000	\$6,706,000	\$6,902,000	\$7,098,000	\$7,291,000
Total Expenditures:	\$125,325,000	\$135,673,000	\$147,438,000	\$157,422,000	\$164,607,000
Transfers Out (Rehab & CIP)	\$1,250,000	\$3,000,000	\$3,000,000	\$3,000,000	\$4,000,000
Total Appropriations & Transfers	<u>\$126,575,000</u>	<u>\$138,673,000</u>	<u>\$150,438,000</u>	<u>\$160,422,000</u>	<u>\$168,607,000</u>

Summary Forecast

Summary Forecast	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Total Revenues	\$127,452,000	\$139,798,000	\$151,238,000	\$161,971,000	\$171,303,000
Total Expenses	\$126,575,000	\$138,673,000	\$150,438,000	\$160,422,000	\$168,607,000
Forecast Balance	\$877,000	\$1,125,000	\$800,000	\$1,549,000	\$2,696,000

Strategic Business Plan Summary

Capital Improvement Program

The 2006 five-year Capital Improvement Program forecast projects expenditures based on anticipated residential, commercial and industrial development, and the current condition of Irvine's aging infrastructure. Revenue projections are based on the same development forecast used throughout this Business Plan and include available general funds, special revenues that can reasonably be expected to be received by the City over the five-year period, and grants that have been awarded to the City. Like the fiscal forecast for the General Fund, this forecast does not assume any structural change to the City's current recurring revenues or expenditures. This forecast evaluates the City's financial needs and resources as projected maintenance, rehabilitation, and new infrastructure development takes place over the next five years.

Implementation of identified projects, over the next five years, will maintain current standards for maintenance and rehabilitation of the City's infrastructure and facilities. If the projects are not funded, the City will fall below current standards and a backlog will occur. Over the next five years, an increasing need for funding exists, ranging from \$5.0 million to approximately \$8.9 million. The funding needs, shown below, relate directly to anticipated rehabilitation of City infrastructure. However, funding is available for the majority of projects listed in this Business Plan. Currently, funding has been identified for 100% of FY 06-07 needs, 88% of FY 07-08 needs, 77% of FY 08-09 needs, 76% of FY 09-10 needs, and 70% of the need in FY 10-11.

Table 2
5-Year Rehabilitation and CIP Projected Financial Condition

Total Revenue Sources:	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
AQMD	\$240,000	\$380,000	\$180,000	\$180,000	\$180,000
CalTrans Grant	\$48,000	\$0	\$0	\$0	\$0
CMAQ	\$2,320,000	\$0	\$0	\$0	\$0
Developer Contribution	\$50,000	\$0	\$0	\$0	\$0
Federal AHRP Grants	\$4,252,129	\$0	\$0	\$0	\$0
Federal RSTP Grants	\$0	\$0	\$0	\$1,691,422	\$0
Federal Section 5309	\$2,481,380	\$0	\$0	\$0	\$0
Gas Tax (Fund 111)	\$3,352,000	\$2,728,800	\$3,040,200	\$6,039,646	\$4,221,500
GF/AMP/Rehab & Infrast. (Fund 010)	\$10,512,500	\$4,500,000	\$4,500,000	\$4,500,000	\$5,500,000
IBC Fees (Fund 123)	\$3,388,245	\$4,484,200	\$280,000	\$380,000	\$280,000
IBC TMP (Fund 138)	\$195,000	\$62,500	\$190,000	\$415,000	\$185,000
ICCP Reimbursement	\$103,929	\$103,929	\$104,968	\$106,018	\$107,078
M Competitive Grants	\$12,620,768	\$3,421,987	\$1,442,145	\$5,278,698	\$0
M Turnback (Fund 110)	\$2,422,700	\$1,995,200	\$4,330,000	\$4,140,000	\$3,290,000
NITM Fee Program (Fund 122)	\$6,657,200	\$9,709,827	\$556,339	\$4,354	\$0
SDC Circulation (Fund 118)	\$3,414,734	\$4,290,979	\$4,408,174	\$4,816,166	\$3,055,000
SDC Non-Circulation (Fund 118)	\$951,619	\$707,820	\$629,990	\$630,864	\$351,191
Slurry Seal (Fund 132)	\$320,000	\$295,000	\$265,000	\$236,000	\$200,000
TEA Grant	\$455,000	\$0	\$0	\$0	\$0
Total Rehabilitation/CIP Revenue:	\$53,785,204	\$32,680,242	\$19,926,817	\$28,418,168	\$17,369,769

Strategic Business Plan Summary

Table 2 (continued)
5-Year Rehabilitation and CIP Projected Financial Condition

Total Expenditures:	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Rehabilitation:					
Arterial Street Rehabilitation	\$14,937,627	\$5,520,000	\$6,380,000	\$10,370,000	\$11,005,000
Local Street Rehabilitation	\$860,000	\$860,000	\$875,000	\$900,000	\$900,000
Bridge Projects	\$110,000	\$60,000	\$110,000	\$110,000	\$70,000
Hardscape Rehab Projects	\$175,000	\$315,000	\$315,000	\$315,000	\$315,000
Storm Drain Projects	\$1,150,000	\$250,000	\$150,000	\$150,000	\$150,000
Traffic Signal Rehabilitation/Upgrades	\$1,969,700	\$1,679,700	\$1,726,700	\$1,861,700	\$1,618,700
Community Parks	\$435,000	\$435,000	\$435,000	\$435,000	\$700,000
Neighborhood Parks	\$360,000	\$366,000	\$366,000	\$425,000	\$160,000
Street Landscapes	\$1,220,000	\$720,000	\$720,000	\$720,000	\$720,000
Turf Athletic Fields	\$250,000	\$250,000	\$250,000	\$250,000	\$250,000
Facility Rehabilitation Projects	\$2,935,304	\$3,047,804	\$3,190,782	\$3,335,190	\$3,526,042
Playground Equip. Projects	\$766,619	\$697,820	\$619,990	\$620,864	\$341,191
Infrastructure Development:					
Parks & Facilities Development	\$425,000	\$1,000,000	\$2,000,000	\$2,000,000	\$1,000,000
IBC Circulation Projects	\$14,550,671	\$7,246,700	\$670,000	\$920,000	\$965,000
Circulation Projects	\$4,593,076	\$3,542,966	\$5,765,839	\$14,047,766	\$2,286,500
NITM Projects	\$7,737,200	\$11,289,827	\$1,950,819	\$615,520	\$600,000
Transit Projects	\$4,961,380	\$50,000	\$250,000	\$50,000	\$50,000
AQMD Projects	\$240,000	\$380,000	\$180,000	\$180,000	\$180,000
Total Rehabilitation/CIP Expenditures:	\$57,676,577	\$37,710,817	\$25,955,130	\$37,306,040	\$24,837,432

CIP Summary Forecast

Summary Forecast	FY 06-07	FY 07-08	FY 08-09	FY 09-10	FY 10-11
Total Revenues	\$57,685,204	\$32,680,242	\$19,926,817	\$28,418,168	\$17,369,769
Total Expenditures	\$57,676,577	\$37,710,817	\$25,955,130	\$37,306,040	\$24,837,432
Forecast Need:	\$8,627	(\$5,030,575)	(\$6,028,314)	(\$8,887,872)	(\$7,467,664)

The forecast of available revenues does not include potential grant funding. Historically, major arterial street rehabilitation projects have received 25% of total project funding by grant sources. Irvine continues to be well positioned to receive future awards from granting agencies. Additional funding will probably be supported by Measure M and Federal Transportation Funds.

Overall, the City of Irvine is well positioned to obtain funding from many grant and aid programs, which could potentially improve the five-year funding plans for arterial roadways and circulation projects.

Strategic Business Plan Summary

Conclusion

In the last update of the Strategic Business Plan, the City was in a far more fiscally precarious situation than today. Faced with economic threats in the form of a recessionary economy, state fiscal mismanagement, and legal challenges to property tax revenues that could have cost Irvine millions, Irvine took immediate and proactive steps to prepare for the worst. In addition to curtailing expenditures citywide, contributions totaling \$5 million dollars were made to the City's Reserve Fund. These efforts enabled Irvine to not only successfully weather difficult times, but emerge from the fiscal storm in a very healthy financial position.

The challenge that lies ahead in the next five years, as described in this forecast, is not the result of economic distress, but rather the fast pace and sheer magnitude of infrastructure growth heading our way and the aging of an ever increasing amount of infrastructure. While the issues outlined in the following chapters may appear arduous, with prudent fiscal management and the City Council's visionary approach to planning and budgeting, Irvine is well positioned to face these challenges. A careful approach to balancing the needs of our community, with limited resources, will require creative and productive enhancements to service delivery now more than ever.

Given that the 2006 Fiscal Forecast shows the General Fund to be balanced over the next few years, our efforts now require creative solutions to bridge the projected imbalances between the revenues and expenditures that fund our maintenance, rehabilitation, and new infrastructure programs. By finding creative solutions to keep Irvine clean and well maintained, we will also advance effective government.

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

Financial Policies

Budget and Financial Policies



Among the responsibilities of the City of Irvine to its citizens are the care of public funds and the 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. These financial management policies are designed to ensure the fiscal stability of the City of Irvine municipal corporation and guide the development and administration of the annual operating and capital budgets.

Objectives

The City's financial objectives address revenues, cash management, expenditures, debt and risk management, capital needs and budgeting and management. The specific objectives are listed below:

- To protect the policy-making ability of the City Council by ensuring that important policy decisions are not controlled by financial problems or emergencies.
- To assist City management by providing accurate and timely information on financial conditions.
- To provide sound principles to guide the important decisions of the City Council and of management which have significant fiscal impact.
- To provide essential public facilities and prevent deterioration of the City's public facilities and its capital plant.
- 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 prevent undue or unbalanced reliance on certain revenues, which distribute the costs of municipal services fairly, and which provide adequate funds to operate desired programs.
- To ensure the legal use of all City funds through a good system of financial security and internal controls.

Financial Policies

Accounting and Reporting Policies

Accounting and Annual Reporting Procedures

The City's financial statements present the government and its component units, entities for which the government is considered to be financially accountable. The City's blended component units, although legally separate entities, are, in substance, part of the City's operations and financial data from these units are combined with data of the City.

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

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

The government-wide financial statements are reported using the economic resources measurement focus and the accrual basis of accounting, as are the proprietary fund and fiduciary fund financial statements. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows. Property taxes are recognized as revenues in the year for which they are levied. Grants and similar items are recognized as revenue as soon as all eligibility requirements imposed by the providers have been met. As a general rule, the effect of inter-fund activity has been eliminated from the government-wide financial statements. Direct expenses have not been eliminated from the functional categories; indirect expenses and internal payments have been eliminated.

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

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

Taxes, licenses, and interest associated with the current fiscal period are all considered to be susceptible to accrual, and are therefore recognized as revenues of the current fiscal period.

Financial Policies

Accounting and Reporting Policies

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

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

- Special Revenue funds account for proceeds of specific revenue sources that are legally restricted or otherwise designated for specific purposes
- Debt service funds account for the accumulation of resources for and the payment of principal and interest on general long-term debt
- Capital projects funds account for financial resources used for the acquisition or construction of major capital facilities
- Permanent funds account for resources that are legally restricted, to the extent that only earnings, and not principal, may be used for purposes that support the City's 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 central stores supplies
- Pension and employee benefit trust funds account for the activities of the City's Defined Benefit Pension Plan for sworn employees, the Defined Contribution Pension Plan for non-sworn employees, and the Employee Benefit Trust Fund for health insurance for retired sworn employees
- 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 amount provided at this time would be subject to both unforeseen financial transactions that are of a material nature and subject to findings of the independent auditors. An audit verified carryover balance will be available at the end of October and will be included within the Year End budget analysis report.

Financial Policies

Accounting and Reporting Policies

- The selection of the independent Certified Public Accountant shall be in conformance with the City's competitive bidding procedures. The City shall request bids for audit services no less frequently than every five years.
- The auditors shall also provide the City Council with a management letter addressing the findings of the auditors in conjunction with their opinion on the City's Annual Financial Report. This report shall be submitted to the City Council within 60 days of receipt of the report.
- At the conclusion of the 1st Quarter, and monthly thereafter, a financial report shall be provided to the Finance Commission and City Council that evaluates and details financial performance relative to the adopted and adjusted budget.

Monthly Financial Reporting

On a regular basis, evaluate financial performance relative to the adopted and adjusted budget and prepare and make reports to the City Council, City management, and Finance Commission.

- Through regular monitoring of budgetary performance, provide an early warning of potential concerns and problems.
- Identify, investigate, and correct accounting errors.
- Evaluate and explain significant structural (on-going variances)
- Give decision makers time to consider actions that may be needed if major deviations in budget-to-actual become evident.

Retirement Plan Administration

The City's retirement plans shall be in conformance with the Memorandum of Understanding with each of the employees associations.

Plans for Public Safety Sworn Employees:

- City of Irvine Defined Benefit Pension Plan:
 - This Plan is only available to those Public Safety Sworn employees hired before February 2002 who elected to remain in this plan.
 - A Board of Trustees comprised of the City Manager and two Management representatives shall administer it.
 - Retirement Plan investment vehicles are governed by a more liberal set of guidelines than City investments. The Defined Benefit Pension Plan investments shall be controlled by the Trustee, which shall include adherence to the prudent man rule, the safety of principal, liquidity, and reasonable rate of return.
 - The City's independent auditors shall conduct an annual audit and submit an audit report and management letter to the City Council, the Finance Commission, the City Manager, and to the Board of Trustees.

Financial Policies

Accounting and Reporting Policies

- The Defined Benefit Plan shall have an annual Actuarial Study performed with the audit and submitted concurrently.
- CalPERS Defined Benefit Pension Plan for Sworn Employees.
 - This Plan is available to those sworn employees employed on February 28, 2002 who elected to transfer from the City's Defined Benefit Plan and is mandatory for those Public Safety Sworn employees hired after February 2002.
 - CalPERS acts as a common investment and administrative agent for participating public entities within the state of California. Benefit provisions and all other requirements are established by State statute and City ordinance.

Plans for Miscellaneous Non-Sworn Employees:

- The City of Irvine Defined Contribution Plan.
 - This Plan is only available to those Miscellaneous Non-Sworn employees hired before July 2003 who elected to remain in this plan.
 - The City and an appointed Trustee shall administer the Defined Contribution Plan. A Plan Committee comprised of representatives from Management, two representatives from the Supervisory Administrative group, two representatives from the Irvine Professional Employees' Association, two representatives from the Hourly employee group and one representative from the Confidential employees shall advise and assist the City in administering the Plan. Each individual employee has the ability to invest their retirement funds among a variety of diverse investment vehicles.
 - The City's independent auditors shall conduct an annual audit and submit an audit report and management letter to the City Council, the Finance Commission, the City Manager, and to the Retirement Plan Committee.
- CalPERS Defined Benefit Pension Plan for Miscellaneous (Non- Sworn) Employees.
 - This Plan is available to those non-sworn employees employed on July 1, 2003 date who elected to transfer from the City's Defined Contribution Plan and is mandatory for those Miscellaneous employees hired after July 1, 2003.
 - CalPERS acts as a common investment and administrative agent for participating public entities within the state of California. Benefit provisions and all other requirements are established by State statute and City ordinance.

Financial Policies

Budget Policies

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

Balanced Budget

- The City of Irvine Charter, Article X, Section No. 1001 sets the legal requirement for the City Manager to submit to the City Council a proposed budget for the ensuing fiscal year, and an accompanying message at such time as the City Council shall prescribe. It is the policy of the City Manager that this budget proposal be balanced. A balanced budget will be adopted by the City Council before the beginning of the fiscal year.
- It is the City's policy to fund current year operating expenses with current year revenues. The budget proposal as presented by the City Manager shall be balanced, with reoccurring revenues meeting or exceeding recurring expenditures for ongoing operations. Non-reoccurring revenues may not be used to fund reoccurring expenditures.
- It is the City's policy to maintain a reserve of not less than 15% of General Fund expenditures.
- The City Council has the authority to authorize the use of reserves and/or non-reoccurring revenues to balance the budget when unforeseen events occur that reduce the City's reoccurring revenues, and to direct the City Manager to make budgetary recommendations that will re-balance the budget within a specified timeframe.

Budget Process

- Article X of the Irvine City Charter and Section I-3-210 of the Code of Ordinances sets forth the legal requirements for the preparation of the annual budget.
- The fiscal budget is prepared by the City Manager for a one-year fiscal cycle beginning July 1 and ending June 30 of the following year and must be adopted by the City Council prior to the beginning of each fiscal year.
- The Budget Office shall prepare and disseminate a budget preparation calendar that provides clear and concise direction on tasks and due dates.
- Departmental Budget Coordinators have responsibility for ensuring compliance with budget development policies, procedures, and timelines.
- Public input/review of the proposed budget is encouraged. The entire budget document shall also be available at Civic Center for review. All Commissions shall hold at least one public meeting regarding the City Manager's proposed budget. After providing public notice and opportunity for public review and comment, the City Council shall adopt the annual budget at a public meeting prior to July 1.
- The budget proposal presented by the City Manager shall reflect the continuation of current service levels wherever appropriate and/or shall include an explanation of any decreases and increases. Any reprogramming or budget shifts from the previous budget shall be clearly identified in the budget document.

Financial Policies

Budget Policies

Reporting Responsibilities

- The City Manager will be held accountable for assuring that departmental expenditures stay within the department's budget appropriation. The City Manager will notify the City Council immediately of the necessity to over-expend any department appropriation, or to transfer funds between Departments.
- The City Manager will submit regularly scheduled budgetary reports to the City Council and Finance Commission comparing actual revenues and expenditures to budget variances greater than \$100,000 or 10%. This report is to be prepared for the first quarter of the fiscal year and monthly thereafter, and shall include a written analysis and a re-projection, if appropriate.

General Fund Budgeting

- The basic format of the budget shall identify programs within organizational structures. Programs are defined as specific services provided to the public, other departments or other organizations. All assumptions, transfers, and other relevant budget data shall be clearly stated.
- The City will avoid budgetary procedures that balance current expenditures at the expense of meeting future years' expenses, such as postponing expenditures, accruing future years' revenues, or rolling over short-term debt.
- Where possible, the budget and subsequent status reports will integrate performance measurement and productivity indicators.
- In instances where specific activities/purchases are authorized by the City Council in a certain fiscal year and remain incomplete and/or unexpended, revenues and/or fund balance may be carried forward, at City Council's discretion, into the next fiscal year to support such activities/purchases.
- Provisions will be made for adequate maintenance of the capital plant and equipment and for their orderly rehabilitation and replacement within available revenue and budgetary limits.
- To show true cost of services, revenues and expenditures will be budgeted and account for directly in the appropriate Fund. Costs for services provided by Special Funds to General Fund activities will be budgeted as an expense in the General Fund and as revenue to the Special Fund.
- Budgetary and accounting procedures will conform to Generally Accepted Accounting Principles (GAAP) for governmental agencies.

Special Fund Budgeting

- The term "Special Funds" shall be used to identify all funds other than the General Fund, inclusive of the following fund types: General Reserve, Special Revenue, Capital Projects, Debt Service, Internal Service, and Trust and Agency Funds.

Financial Policies

Budget Policies

- Special Funds shall be created when legally required, requested by the City Council, recommended by the Finance Commission, or to facilitate internal accounting and financial reporting procedures.
- The annual budget for each Special Fund shall be prepared in conjunction with the General Fund budget and shall be submitted to the City Council for adoption prior to the beginning of the fiscal year. Special Funds budgetary and accounting procedures will conform to GAAP.
- Activities of the Special Funds shall be reported to the Finance Commission and City Council on a regular basis consistent with General Fund reporting responsibilities.
- To show true cost of services, revenues and expenditures will be budgeted and account for directly in the appropriate Fund. Costs for services provided by Special Funds to General Fund activities will be budgeted as an expense in the General Fund and as revenue to the Special Fund.

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 Inventory, Self Insurance, Equipment, Fleet, Mail/Telephone and Duplicating, and Strategic Technology funds.

Inventory Fund

This Fund provides for the acquisition of materials and supplies maintained at the City's central warehouse. Materials and supplies are "sold" as needed to various user Departments.

Self-Insurance Fund

This Fund provides for the funding and accounting for the City's worker's compensation, general liability, miscellaneous insurance and unemployment insurance. This Fund is financed from actuarially determined self-insurance premiums paid by each Department as a percentage of payroll costs.

Fleet and Equipment Funds

- The City shall maintain two Equipment Internal Service Funds to account for the original acquisition, replacement and ongoing maintenance, and operation of significant equipment. Significant equipment is defined as equipment costing \$10,000 or more, having a useful life of more than one year. The Fleet Services Fund shall own and maintain all rolling stock. All other equipment shall be accounted for in the Miscellaneous Equipment Fund.
- The useful life assigned to equipment is based on established City policy and is consistent with generally accepted equipment life cycles and/or based upon City experiences. Replacement is determined by evaluation of criteria including age, actual and projected vehicle maintenance costs, and deliberation by the Equipment Replacement Committee. The goal is to maximize each vehicle's useful life, while minimizing lifetime cost.
- Full purchase costs of new equipment shall be budgeted by the purchasing Department. Thereafter, the purchasing Department will budget for annual rental rates.

Financial Policies

Budget Policies

- The rental rates charged by the Equipment Internal Service Funds shall be adequate to cover equipment acquisition costs, other replacement cycle charges, maintenance, Fleet Services overhead costs, fuel and fuel island maintenance costs where applicable, and any lease payment costs, loan amortization or related financing costs.
- Within the annual budget document, new and replacement equipment is individually identified.

Telephone, Mail and Duplicating Fund

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

Strategic Technology Fund

- This internal service fund shall acquire and own Information Technology capital equipment, including workstation and network hardware, software applications and licenses, and related infrastructure. The fund shall also provide maintenance support of the assets, provide staff training services, purchase supplies and services for related government wide needs, and administer the project management, programming, and training services contract with the City's third-party Information Systems provider.
- The Strategic Technology Plan, like the City's Strategic Business Plan, is a five-year projection of strategic needs. This Plan will be updated annually and presented for the City Council's review as part of the budgetary process. The Plan's multi-year projects shall be incorporated into the fund's annual operating budget, along with related administration costs.
- Annual technology costs are budgeted in the General Fund on a pro-rata basis, and expensed to the Strategic Technology Fund.

Maintenance of Capital Assets and City Infrastructure

- It is the City's intent to provide adequate annual funding to meet annual rehabilitation needs.
- The budget should provide sufficient funds for the regular repair and maintenance of all City of Irvine capital assets. The budget should not be balanced by deferring these expenditures.
- Future maintenance needs for all new capital facilities will be fully costed out.

Financial Policies

Budget Policies

Interfund Transfers

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

Fund Balances/Reserves

- To maintain the City's credit rating and meet seasonal cash flow shortfalls, economic downturns or a local disaster, the budget shall provide for an anticipated fund balance for general government and enterprise fund types. Fund balance shall be exclusive of all reserves not available for use in emergencies and contingencies.
- A Contingency Reserve fund shall be established and funded at a minimum of 15% of the General Fund Operations Budget.
- If the fund balance of the Contingency Reserve Fund falls below 15%, additional funds will be allocated to the reserve to rebuild the balance.
- Allocation of funds from the Contingency Reserve Fund requires review and approval of the City Council. As a general rule, these monies shall only be used to prevent/alleviate dangerous conditions and/or to prevent catastrophic disruptions in City services.
- The City Council directs and approves the disposition of year-end fund balances. Annual rehabilitation needs will be funded using Carryover funds. As a general rule, remaining carryover funds will be divided accordingly: 60% to new capital projects, 20% to City Council discretionary projects, and 20% to Asset Management Plan. The exceptions to this policy are prior year approved projects that are carried forward into the new fiscal year and debt service.

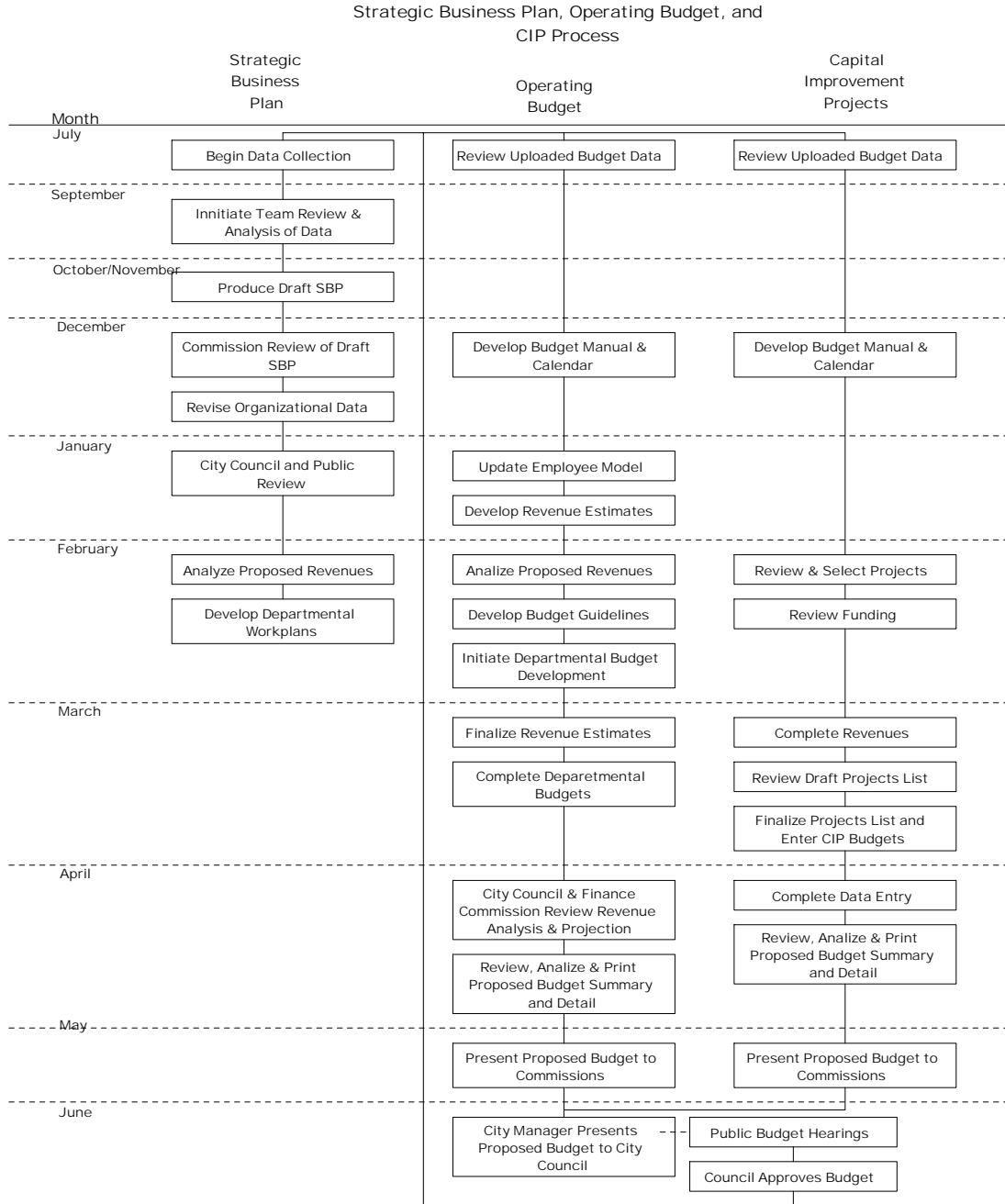
Long-term Financial Planning

- The City shall enhance the economic development of the community as a whole through prudent long-range financial planning, as well as providing competitive economic inducements to businesses locating within the City of Irvine.
- In the context of the Strategic Business Plan, the City will project revenues for the current and following five fiscal years, re-evaluating each existing and potential revenue source.
- The City shall develop and maintain methods for the inventory and projection of current and future development in the City and the related fiscal impacts in current budget dollars; these models should be maintained and refined on an annual basis.

Financial Policies Budget Policies

Budget Calendar

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



Financial Policies

Budget Policies

Budget Adjustments

Purpose

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

Policy

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

- No Budget Adjustments for less than \$5,000 will be approved (unless legally required).
- Budget Adjustments of less than \$50,000 do not require review of the Finance Commission
- Budget Adjustments will be classified as one of the following types:
 - Type 1 – Adjustments within a Department, Fund, or Project that do not increase overall revenues, transfers, expenditures, fund balance, or allocations.
 - Type 2 – Adjustments to a Department or Fund (excluding CS Fund 030) budget that increases overall revenues, transfers, expenditures, fund balance, or allocations.
 - Type 3 – Adjustments to a Capital Project that increases overall revenues or transfers and corresponding expenditures.
 - Type 4 – Adjustments to the Community Services Fund (030) that increase overall revenues, transfers, expenditures, fund balance, or allocations.
 - Type 5 – Adjustments within an Assessment District Capital Project fund provided that the projects are identified in an approved Engineers Report
 - Type 6 – Adjustments that expand or add to City programs or services.
- Budget Adjustments require the following level of approval:

Amount of Adjustment ↓	TYPE 1	TYPE 2	TYPE 3	TYPE 4	TYPE 5	TYPE 6
\$5,000 TO \$30,000	Level 1	Level 3	Level 1	Level 1	Level 1	Level 4
\$31,000 TO \$50,000	Level 2	Level 4	Level 2	Level 2	Level 1	Level 4
Over \$50,000	Level 4	Level 4	Level 4	Level 3	Level 1	Level 4

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

Financial Policies

Budget Policies

Budget Adjustment Procedure

The originating department's personnel will generate the Budget Adjustment Request. In the case of budget adjustments that affect more than one department (such as carryover funds and Citywide salary and benefit changes), the Budget Officer shall be responsible for generating the budget request. The budget adjustment request form must be filled out completely and include the following:

- General Information: department, division, section, service, name of person initiating request, and date of Commission and Council Meetings (only for those that require this level of review)
- Transaction Type
- 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)
- All required signatures

If the Budget Adjustment requires City Council approval, one of the Recommended Actions should be to approve the Budget Adjustment (or to specifically request that the City Council approve transaction and amount). If the City Council report does not clearly authorize the Adjustment, it will be necessary to return to the City Council with another report for authorization for the Adjustment.

Budget Office and Finance Review

The Budget Officer and Manager of Fiscal Services shall be responsible for reviewing all budget adjustments for availability of funds and compliance with budget policy. If the request is denied, it will be returned to the department with an explanation of why it was rejected. The request may then be revised and resubmitted or withdrawn by the department.

Final Signatures, Distribution and Posting

After the request has been approved by the approving authority, and has received all required approvals and signatures, it will be forwarded to Finance for posting. Fiscal Services will post the budget adjustment to the City's financial reporting system.

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

The Finance Department shall retain the original copy of all budget adjustments in accordance with the City's records retention schedule.

Financial Policies

Budget Policies

Continuous Auditing

Each month, the budget will be reconciled to the approved budget adjustments. Prior to the distribution of the monthly reports, the Fiscal Services designee shall verify that the City's financial records reflect approved budget adjustments. Each month, the City's Budget Officer will also verify that all approved budget adjustments have been reflected in the budget model and are accounted for in the monthly financial report.

Proposition 4 – Gann Initiative

Purpose

To conform to Proposition 4 (called the Gann Initiative) 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 Limit).

Policy

The City shall annually calculate the Gann Limit according to legally established procedures (California Government Code Section 9710). The City shall conform and adhere to all Gann Limit and related requirements. The City Council shall adopt by resolution the City's Gann appropriations limit.

Procedure

The voters of California, during a special election in 1979, approved Article XIII-B of the California State Constitution, informally known as the Gann Initiative. Article XIII-B provides limits with respect to the total amount of appropriations in any fiscal year from the "proceeds of taxes."

The State Legislature, in 1980, added Section 9710 to the Government Code providing that the governing body of each local jurisdiction must establish, by resolution, an appropriation limit for the following year. The appropriations limit for any fiscal year was originally equal to the previous year's limit, adjusted for population changes and the change in the U.S. Consumer Price Index (or California per capita personal income, if smaller). The necessary statistical information is provided by the California State Department of Finance.

However, the original Article XIII-B (Proposition 4) and its implementing legislation were modified via Proposition 111 and SB 88 in June 1990. These changes were incorporated into the FY 1990-91 and FY 1991-92 Appropriations Limits. The adjustment factors include the growth in the California Per Capita Income, or the growth in non-residential assessed valuations or due to construction within the City and population growth within the county or the city.

Financial Policies

Budget Policies

Proposition 4 Limits

Using the legally prescribed formula, the FY 2006-07 estimated City appropriations limit is \$176,419,742, and the appropriations subject to the limit are \$112,912,994. The City Council passed a resolution on June 13, 2006 certifying that the city was in conformance with Gann requirements.

Summary

The City's General Plan identifies the level and pace of growth of the undeveloped areas of the City. The Strategic Business Plan models expenditures and revenues based on these growth projections. Based on the City's growth plan and the Strategic Business Plan projections, the City will not reach its Gann expenditure limit in the foreseeable future.

Risk Management

Purpose

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

Policy

- Utilize professional actuarial services to assess liability levels, and follow GASB guidelines with regard to reporting.

Procedure

- An actuarial study calculates an estimate of the minimum liability to be booked by the City in accordance with Governmental Accounting Standards Board (GASB) Statement #10. GASB #10 requires the City to accrue a liability on its financial statements for the ultimate cost of claims and expenses associated with all reported and unreported claims. The City establishes the funding level for its self-insurance fund on a more conservative standard than the GASB #10 minimum liability accrual. The City funds its self-insurance contribution rates and outstanding liabilities at the 95% discounted confidence level. This target applies to the outstanding liabilities in total, not on an individual program year basis. All estimates of the future costs of the program are uncertain due to the random nature of the events that will determine those costs. Actual results may vary, perhaps significantly, from the estimates underlying the actuarial report.

Cost Accounting

To ensure appropriate fee and cost recovery levels, the City will conduct formal Cost of Services studies on a regular basis. A Cost of Services analysis for Development Services shall be conducted not less than every four years nor more than every two years. A Cost of Services analysis for Community Services programs and services shall be conducted every two years.

Financial Policies

Capital Improvements Projects Policies

The City utilizes the following policies to govern its Capital Improvement Program and the use of the special funds that address these community needs.

Capital Improvement Program

- The City Manager shall develop and maintain a five-year projection of capital improvement projects based on the General Plan, Specific Plans, and on City Council approved projects. The five-year projection shall be presented as part of the annual Strategic Business Plan. The Capital Improvement Program (CIP) should be tied to projected revenue and expenditure constraints. Future planning should consider periods of revenue surplus and shortfall and adjust projects and programs accordingly. The five-year projection shall include new capital projects, rehabilitation needs, and long-term maintenance.
- Irvine's CIP is budgeted on a multi-year basis; monies are allocated to projects when available, regardless of the fiscal year in which construction will begin. Annual appropriations for capital projects are contained in the appropriate Special Funds Budget.
- The City's capital program will recognize the borrowing limitation of not only the City but also the debt tolerance (direct and overlapping debt) of the City as a whole.
- The proposed annual budget shall contain a five-year summary projection of revenues and expenditures that specifies the revenue sources and anticipated allocation schedule for the five-year CIP program. This multi-year plan shall be updated on an annual basis.
- Individual capital improvement projects shall include a budgeted amount for City administration, whereby project estimates reflect the total cost of the project.
- The City shall actively pursue outside funding sources for all capital improvement projects.

Capital Improvement Funding

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

Financial Policies

Capital Improvements Projects Policies

Purpose

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

Policy

The City will facilitate citizen input into the strategic goals and annual budget process with a systematic procedure designed to evaluate and track requests. Specifically, staff will develop a cost estimate for each request as well as rank the request along with other capital improvement projects (ranking criteria will include previous City Council conditions of approvals, Environmental Impact Report mitigation requirements, safety concerns, and consistency with strategic goals). The City Council and appropriate City Commission(s) (Finance Commission, Planning Commission and Community Services Commission) will review the request in the context of the City's proposed Capital Improvement Program and recommend, defer, or decline to fund the request.

Procedure

In order to promote, evaluate and track citizen participation, staff will implement the following procedures:

- When a citizen contacts the City with a capital improvement project request, it will be the responsibility of the Department contacted to forward a Citizen Budget Request Form to the citizen, as well as assist them in correctly filling out the form. After the form has been completed and returned, the responsible department will forward a copy of the completed form to Budget and Business Planning. The completed form shall contain cost estimates for the project developed by the appropriate department.
- If the citizen's request does not fall within the contacted department's operations, the initial staff contacted will redirect the citizen to the appropriate Department. Citizen budget requests received by the City Manager's Office will be forwarded to the appropriate Department.
- When Budget and Business Planning receives a copy of the Citizen Budget Request Form, it will be given a unique number for tracking purposes. Requests received before September 30th will be considered for funding in that fiscal year's budget process.
- Departments will review each request in terms of existing programs and projects, feasibility and appropriateness. Some requests may already be funded, just not completed, and others may fall within jurisdictions such as the County of Orange or the Irvine Unified School District. Once a request is deemed appropriate, the Department will review the request in terms of their strategic goals and provide a recommendation for funding. All Citizen Budget Requests recommended for funding will then have a detailed cost estimate prepared by the Department.

Financial Policies

Capital Improvements Projects Policies

- Once the status of the Citizen Budget Request has been determined, the appropriate Department will prepare a detailed letter to be sent to the requester. This letter will include a restatement of the request, a detailed analysis of why the request is being recommended or rejected for funding and the relevant Commission and City Council hearing dates. A copy of each response letter will be forwarded to Budget and Business Planning.
- Department representatives will be required to attend all Commission and City Council budget hearing dates and be prepared to respond to questions regarding the status of each Citizen Budget Request.

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

Financial Policies

Capital Improvements Finance Policies

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

Capital Improvement Financing

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

Use of Debt Financing

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

Leasing

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

Financial Policies

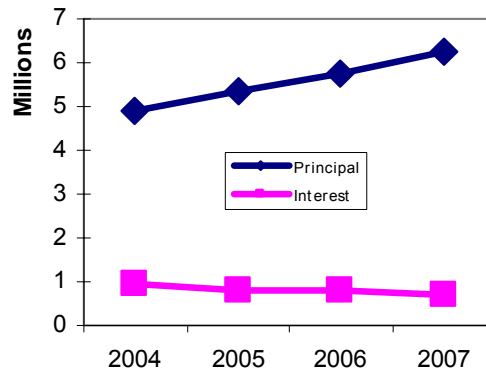
Debt Limits

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

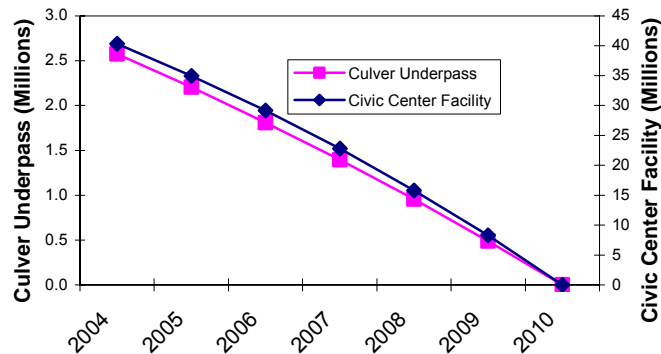
Outstanding City Debt
Fiscal Years ended 2004 through 2007

<u>Type of Debt</u>	2004	2005	2006	2007
Certificates of Participation				
<i>Culver Drive Underpass</i>	\$2,575,000	\$2,205,000	\$1,810,000	\$1,395,000
Lease Revenue Bonds				
<i>Civic Center Facility</i>	<u>\$40,365,000</u>	<u>\$34,965,000</u>	<u>\$29,135,000</u>	<u>\$22,775,000</u>
Total City Debt	<u>\$42,940,000</u>	<u>\$37,170,000</u>	<u>\$30,945,000</u>	<u>\$24,170,000</u>

Principal & Interest Costs:



As shown in the following chart, the City's outstanding debt will be retired by 2011:



Financial Policies

Debt Limits

Legal Debt Margin

Under State law, the City has a legal debt limitation not to exceed 15% of the total assessed valuation of taxable property within City boundaries. In accordance with California Government Code Section 43605, only the City's general obligation bonds are subject to that legal debt limit, which is \$5,066,030,529. The City has no outstanding general obligation bonds. The table below summarizes the City's debt limit margin over a four-year period:

Computation of debt limit margin
Years ended 2002 through 2006

	2004	2005	2006	2007
Assessed Valuation	\$26,799,740,642	\$29,634,708,495	\$33,773,536,857	\$39,237,642,276
Debit Limit - 15% of Assessed Valuation	\$4,019,961,096	\$4,445,206,274	\$5,066,030,529	\$5,885,646,341
Less - Outstanding General Obligation Bonds	\$0	\$0	\$0	\$0
Legal Debt Margin	\$4,019,961,096	\$4,445,206,274	\$5,066,030,529	\$5,885,646,341

The City does not anticipate issuing any debt subject to the debt limits in FY 2006-07.

Financial Policies

Investment Policies

The City uses the following policies related to investing City funds.

Goals

- The City of Irvine's Investment Policy is intended to provide specific criteria for the prudent investment of City funds. The goal is to enhance the economic status of the City while protecting pooled funds meeting daily cash flow demands.
- The investment policy is in conformance with all Federal, State, and local laws governing the investment of monies under the control of the City Treasurer.
- The investment policy applies to the City's Operating Funds Portfolio, Bond Proceeds Portfolio, Culver Undercrossing Portfolio, and Fiscal Agent Portfolio. These portfolios encompass all monies under the direct oversight of the Treasurer and include the following funds:

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

Delegation of Authority

- The Charter of the City of Irvine and the authority granted by City Council assign the responsibility of investing unexpended cash to the City Treasurer.
- The City Treasurer may delegate daily investment activity, such as carrying out the Treasurer's investment instructions, confirming treasury transactions, and other routine activities.
- Investments with a maturity of greater than five years must be approved by the City Council.

Prudence

- The Treasurer operates the City's pooled cash investment program under Section 53600.3, of the California Government Code, applicable State laws, and a Prudent Investor Rule. This affords a broad spectrum of investment opportunities so long as the investment is deemed prudent and permissible by the State of California, various bond indentures, the City's Annual Investment Policy. The Treasurer strives to invest 100% of idle funds.

Treasury Objectives

- The City will diversify use of investment instruments to avoid incurring unreasonable risks inherent in over-investing in specific instruments, individual financial institutions, or maturities.
- The Treasurer maintains a diversified portfolio to accomplish the primary objectives in the order of safety, liquidity, and yield.

Financial Policies

Investment Policies

Maturity Matrix

- 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 the portfolio contain securities having maximum maturities beyond three years by an amount exceeding 35%, calculated on the basis of purchase cost.
- The following maturity range and suggested percentages shall serve as a guide relative to maintaining a diversification and balance of security maturities. Deviations from such maturity ranges and respective percentages may occur if, in the opinion of the Treasurer, the value of purchasing certain securities in amounts that exceed the maturity ranges can be quantified.

<u>Maturity Range</u>	<u>Suggested Percentage</u>
1 day to one year	30 – 70%
1 year to 2 years	10 – 50%
2 years to 3 years	0 – 20%
3 years to 5 years	0 – 10%
Over 5 years	Council Approval Required

Portfolio Reporting

On a monthly 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 also detail all repurchase and reverse repurchase positions and associated liabilities. The investment portfolio report shall include market information for all investments.

Authorized Investments

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

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

Financial Policies

Investment Policies

Investment Advisory Committee

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

Financial Policies

Revenue Policies

Introduction

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

Sources of Revenue

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

Revenue Collection

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

Revenue Projection

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

Fees and Cost Recovery

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

Financial Policies

Revenue Policies

- Development process costs and related administrative expense shall be totally offset by development fees, wherever possible.

Community Services Department Fees

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

- Self-Sufficient Activities (100% recovery of direct, indirect, and Department overhead costs)
Contract Activities for Adults, Adult Recreation, Excursions for Adults, and Contract Excursions. 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.
- 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, and TRIPS
- Partially-Supported Activities (100% recovery of direct and indirect costs)
Staffed Excursions for Children, Youth and Families; Contract Activities for Children, Youth, and Families; Contract Activities for Seniors and Persons with Disabilities.
- 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 and in item 1 above.
- Non-resident fees for activities and services categorized as “MISCELLANEOUS” in the approved List of Community Services Fees shall be set to recover an administrative cost of \$5 per participant in addition to the Resident Fees, with exceptions as noted in said list; the total fee shall not result in cost recovery exceeding the Department Cost Level.

Grants and Federal Funds

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

- the amount of matching funds required;
- in-kind services that are to be provided;
- 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).

Financial Policies

Revenue Policies

Gifts, Bequests and Donations to the City

- Gifts and donations will be evaluated to determine what, if any, obligations are to be placed upon the City. Gifts and bequests will be considered as “over and above” basic City appropriations.
- Gifts, donations and/or bequests given to the City for the use of any of its departments or divisions and accepted shall be solely for the purpose intended by the donor. Unrestricted gifts will be expended on the recommendation of the related commission or other advisory board.
- Gifts, donations and bequests shall be audited in accordance with the City accounting principles and the auditing expense therefore shall be borne by the “gift fund.”

Development Fee Deferrals

Recognizing that some fees are collected in advance of the work being performed and that revenue collected in the prior year funds current expenses, provide a budget and accounting methodology for the recognition and deferral of Development fees. 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 ratably 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 that are collected during the month that should be deferred to the next fiscal year.
- Fiscal Services will process journal vouchers recognizing prior year deferred revenues and deferring appropriate current year revenues as appropriate.
- At the end of each fiscal year, the total amount deferred will be reallocated to the next fiscal year based on this procedure.
- The development revenue and deferral policies are recognized in the City’s budget model.

General Information and Irvine Profile

City of Irvine:

The City of Irvine, located 40 miles southeast of Los Angeles and six miles from the ocean in Orange County, California, was incorporated as a Charter City in 1971 with a City Council-City Manager form of government. The first City Council revised the master plan that had been developed by world-famous architect William Pereira for the landowner, the Irvine Company, thereby creating the Irvine General Plan that is the basis for all development in the City. As one of the nation's largest planned urban communities, following pending annexations of land, the City of Irvine will increase from its current size of 66 square miles to 74 square miles at build-out. Irvine is the largest city in Orange County (in square miles). The City contracts for fire and medical services with the Orange County Fire Authority (a joint-powers organization), and has three independent districts: library, educational and utility services. The Irvine Ranch Water District provides water and sewer service. Services provided by the City include animal control; building and safety regulation and inspection; general administrative services; planning and zoning; police; public facility and capital improvement construction; recreation and cultural programs; open space administration; street lighting; street maintenance; landscape maintenance; and transportation management.

City of Irvine Data:

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 32
	Athletic Infields 41 Fields
	Sports Fields (acres) 125
	Off-Street Bicycle Trails (miles) 42.5
	Open Space / Greenbelts (acres) 2,202
	Streetscape (acres) 668
	Trees 60,200
Circulation System	1,683 lane miles
Population - FY 2006-07	193,800
- FY 2005-06	183,500



General Information and Irvine Profile

Ethnicity <i>(2000 Census)</i>	White	61%
	Asian	29%
	Hispanic	7%
	Black	2%
	Other	1%
Median Age	All Ethnicities	33
Registered Voters	February 2005	89,435
Education	High School Graduates	95%
	College Graduates	58%
Housing	Dwelling Units	77,836
	Median Value ¹ <i>(Single Family & Condominiums)</i>	\$700,000
	Average Rent ¹ <i>(1, 2 & 3 Bedroom Apartments)</i>	\$1,900
Median Family Income		\$85,624

City of Irvine General Information:



Irvine Unified School District	<u>Enrollment</u>
23 Elementary schools	12,700
7 Junior High schools	4,200
6 High schools	8,600

Colleges	<u>Enrollment</u>
University of California, Irvine	24,900
Concordia University	1,800
Irvine Valley College	13,600

Fire Protection Services	Orange County Fire Authority (Joint Powers Authority)	
Water/Waste Water Service	Irvine Ranch Water District (Special District)	
Assessed Valuation	Total A/V:	\$33,764,042,231
	Secured:	\$31,231,130,280
	Unsecured:	\$ 2,532,911,951
Employment Base		185,000
Top Employers	<u>Company</u>	
	<u>Employees</u>	
	Allergan (Pharmaceutical)	1,900
	Irvine Unified School District (Education)	3,700
	New Century Mortgage (Mortgage & Finance)	1,800

¹Source: California Association of Realtors

General Information and Irvine Profile

Option One Mortgage (Mortgage & Finance)	1,800
Parker Hannifin (Aircraft Parts)	2,000
St. John Knits (Knit Garments)	2,600
University of California, Irvine (Education)	7,600
Verizon Wireless (Communications)	1,700
Washington Mutual Bank (Financial)	1,700

Recreation & Entertainment

Irvine Barclay Theatre
 Irvine Meadow Amphitheater
 Spectrum Entertainment Center
 Wild Rivers Water Park
 Boomer's Recreation Center
 Wayne Gretzky Roller Hockey Center

Data & Information Sources

City of Irvine: Budget and Business Planning
 Regulatory Affairs
 Finance Division
 Cal State Fullerton: Center For Demographic Research
 State of California: Department of Finance
 U.S. Census Bureau
 Irvine Unified School District



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's:	Average Daily Trips
AHFP:	Arterial Highway Financing Program – a Measure M funded program for pavement rehabilitation projects on arterial roadways in the county.
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.
AS:	Administrative Services Department
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.
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 assessee.

Glossary

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.
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.
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

Glossary

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>
CM:	City Manager's Office
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:	Contract workforce, with limited duration assignments, provided by a temporary agency.
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.
Costs Allocated:	A method used to charge General Fund costs budgeted in one department to another department or another fund.
CS:	Community Services Department
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.
Debt Service:	The payment of principal and interest on borrowed funds such as bonds.

Glossary

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
IBC:	Irvine Business Complex
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
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.
IPD:	Irvine Police Department

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.
Level of Services:	Generally used to define the existing or current services, programs and facilities provided by government.

Glossary

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-RIP:	Measure M Regional Interchange Program – county grant program that provides funding for freeway and transit way interchanges with arterial highways.
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-SIP:	Measure M Signal Improvement Program – county grant program that provides funding for improved operation and management of signal systems and traffic congestion. Eligible projects include signal coordination, system detection, expert systems, and system communication.
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.
Millennium Plan:	Redevelopment plan created by ETRPA for the re-use of the MCAS El Toro.
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.

Glossary

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.
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.
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.
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.
OCIP:	Orange County Investment Pool – a pooling of cash by county, local agencies and school districts for investment purposes run by the County Treasurer.
OCGP:	Orange Country Great Park
OCGPC:	Orange County Great Park Corporation
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

Glossary

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 manner.
POST	Peace Officer Standards and Training
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.

Glossary

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 XIIC 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.
PS:	Public Safety Department
PW:	Public Works Department
RAD:	Reassessment District
REU:	Reserve for Economic Uncertainty
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.
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.

Glossary

- 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 Surplus:** The difference between operating revenues and operating expenditures. The Strategic Surplus may be used for ongoing expenses (as opposed to Carryover which may be used only for one-time expenses).
- 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.
- TDM:** Transportation Demand Management – a Measure M funded program that provides start-up or seed money for transportation control measures that result in quantifiable reductions in vehicle trips and vehicle miles traveled.

Glossary

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.
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 (V):	That portion of an allocation not yet actually paid Identifies a budgeted staff position as vacant.