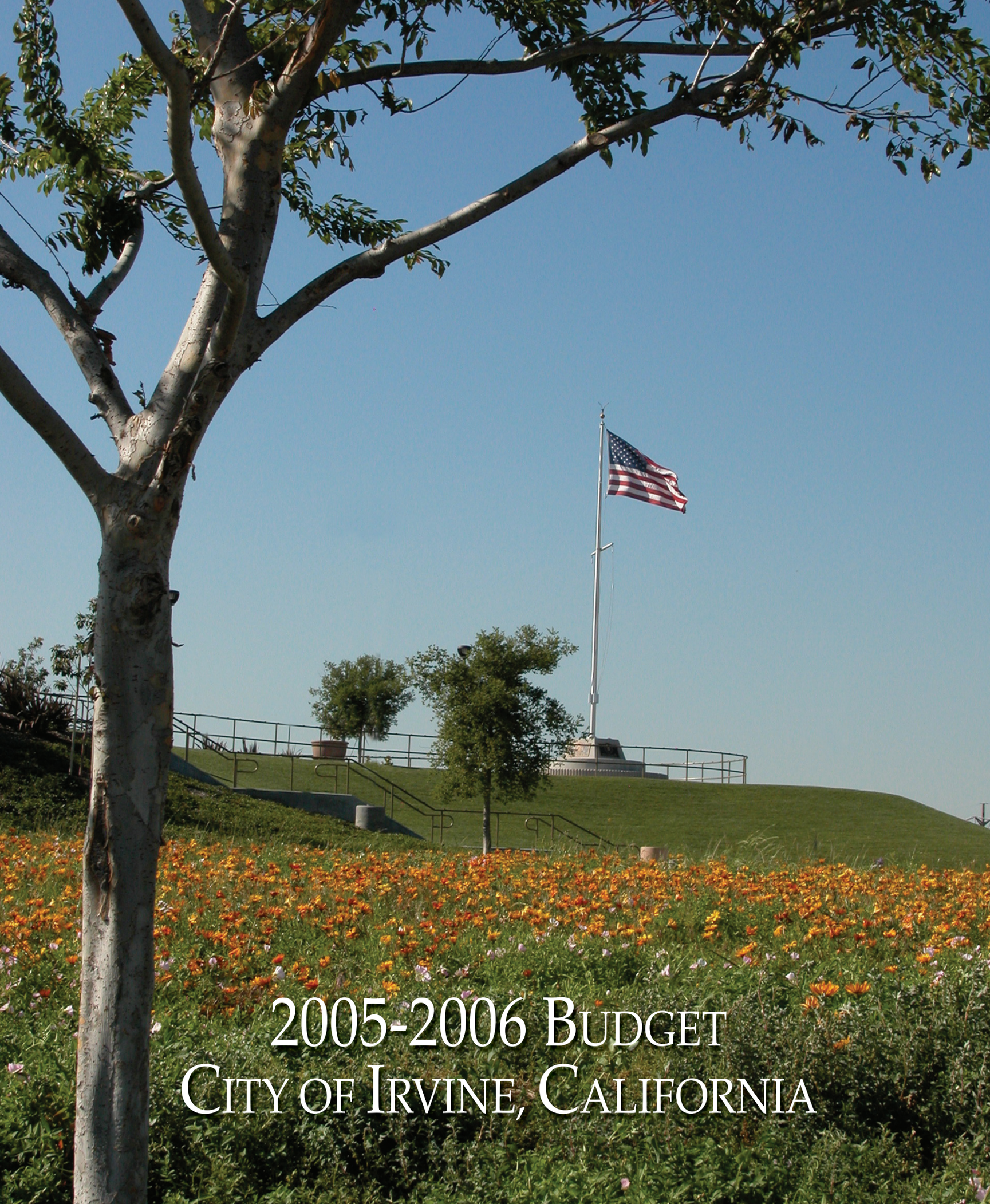
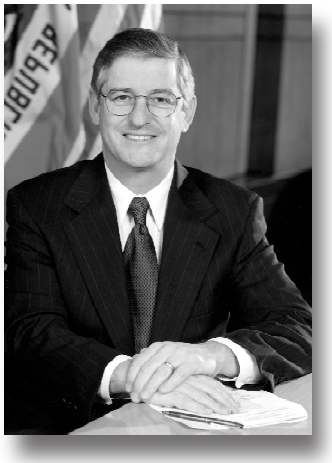


2005-2006 Budget
City of Irvine, California

Irvine City Officials

Beth Krom
Mayor

Sukhee Kang
Mayor Pro Tem



Larry Agran
Council Member

Steven Choi
Council Member

Christina Shea
Council Member

City Manager • Allison Hart
Assistant City Manager • Sean Joyce

City Attorney ..... Joel Kuperberg
City Clerk ..... Jeri Stately
Director of Administrative Services ..... Rick Paikoff
Director of Community Development ..... Tina Christiansen
Acting Director of Community Services ..... John McAllister
Director of Public Safety ..... Dave Maggard
Director of Public Works ..... Marty Bryant

About the cover……

Opened in June 2002, the 42-acre Col. Bill Barber Marine Corps Memorial Park is named for Irvine resident and Medal of Honor winner Col. William E. Barber. In 1950 Col. William Barber received nation's highest honor for his heroic actions at the battle of Chosin Reservoir during the Korean War. The park name also recognizes and honors the United States Marine Corps, who for many years operated the Marine Corps Air Station – El Toro in Irvine, and the Marine Corps Air Station – Tustin that was partially in Irvine (both stations are now closed). The flag shown on the cover sits atop a small knoll that functions as a panoramic vantage point and backdrop to the park. The flagpole is embedded in a pentagon shaped concrete foundation with each side containing a representative panel depicting the five military services (i.e., Navy, Coast Guard, Army, Marines, and Air Force).

The park features three soccer fields, four softball diamonds and a softball stadium, batting cages, tennis courts, a championship tennis court with stadium seating, outdoor amphitheater, formal and informal gardens, accessible playground and tot lot, concession stands, pro shop, and a Veterans Memorial. Future plans include a gymnasium and community center.

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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 a traffic management system, 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 5.5% 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 Budget and Strategic Business Planning, 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 Budget and Strategic Business Planning also coordinates the development of all expenditure budgets, publishes the Budget Summary and Detail Budget books, and prepares Commission and Council budget reports.

Budget Review

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

Introduction

Budget Adoption

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

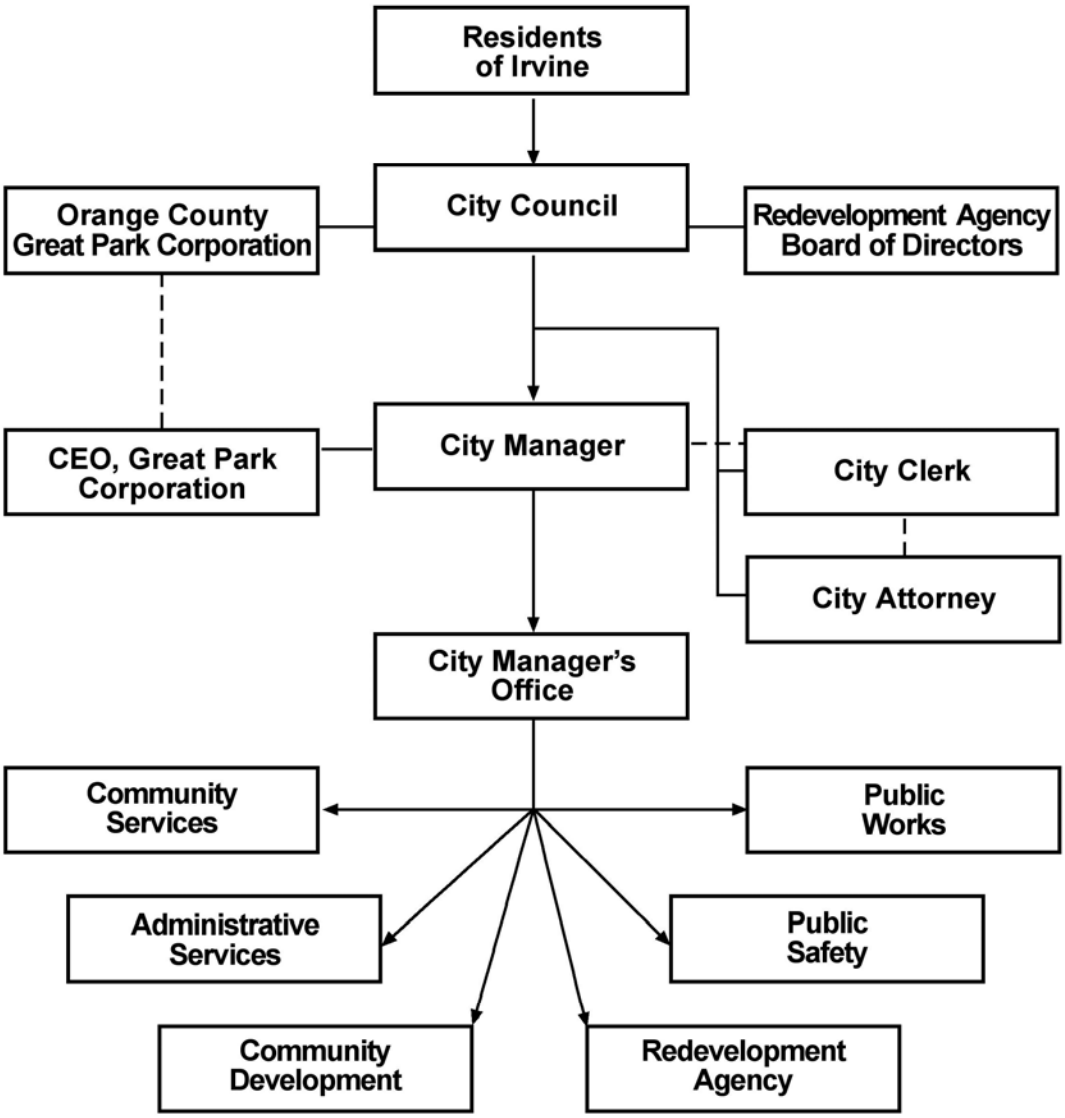
Basis of accounting refers to the timing of revenue and expenditure recognition for budgeting and financial reporting. The City's financial statements and accounting records are maintained in accordance with the recommendations of the Governmental Accounting Standards Board (GASB). Government-wide financial 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
Mariam Khosravani	Vice-Chair
Tim Cheng	Commissioner
Carol Liittschwager	Commissioner
Jeannie Luong	Commissioner

Finance Commission

Don Dressler	Chair
Charlene Hatakeyama	Vice-Chair
Omar Ezzeldine	Commissioner
Illan Kim	Commissioner
David Sparks	Commissioner

Planning Commission

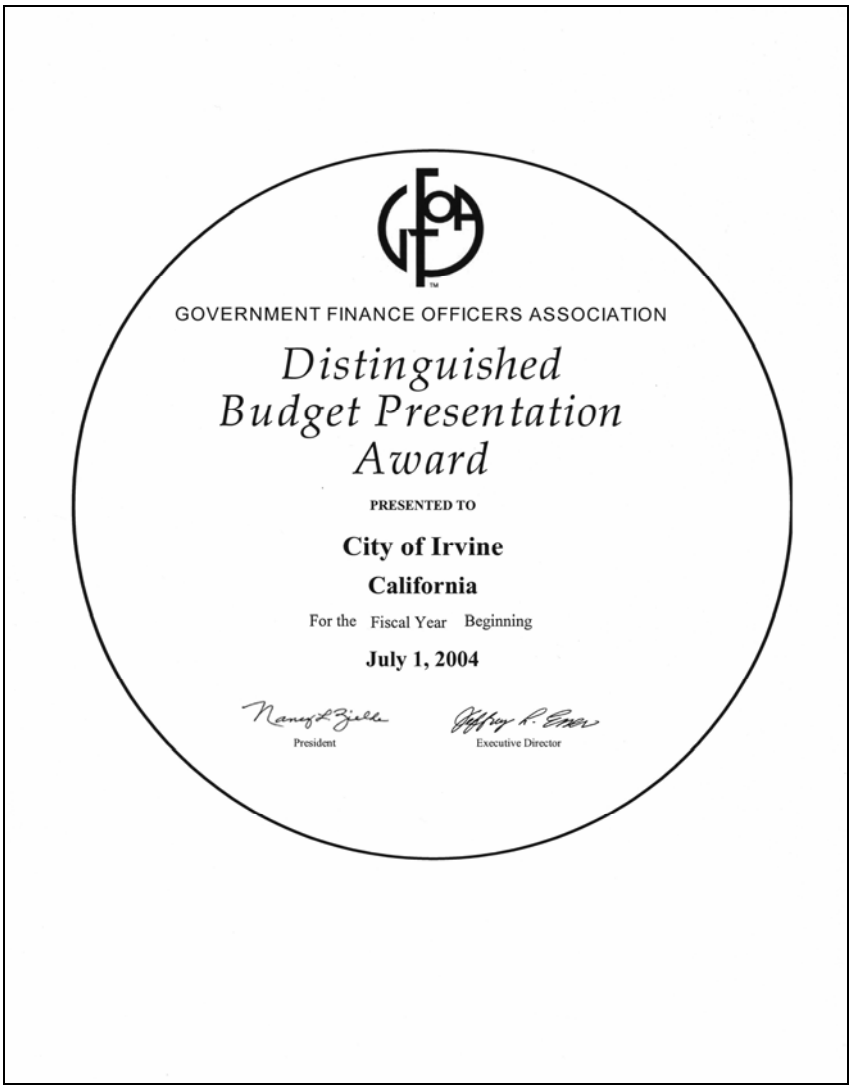
Mary Ann Gaido	Chair
Bill Mavity	Vice-Chair
Cameron Cosgrove	Chair Pro Tem
Adam Probolsky	Commissioner
Doug Sheldon.	Commissioner

Senior Citizen's Council

Clarence Nedom	Chair
Al Brandt	Vice-Chair
Sam Castelo	Commissioner
Homer Guimond	Commissioner
Pat Hall	Commissioner
Alireza Jazayeri	Commissioner
Najma Quader	Commissioner

Introduction

GFOA Distinguished Budget Presentation Award – FY 2004-05



GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Irvine

California

For the Fiscal Year Beginning

July 1, 2004

President

Executive Director

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, 2004. 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 2004-05

California Society of
Municipal Finance Officers

Certificate of Award

Excellence in Operational Budgeting 2004-05

Presented to

City of Irvine

This certificate recognizes Excellent Achievement in Operational Budgeting and reflects an outstanding budget document and the underlying budgeting process through which the budget is implemented.

February 24, 2005

Agnes Walker
Chair, Budgeting & Financial Management

Dedicated to Excellence in Municipal Financial Management

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, 2004. 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.

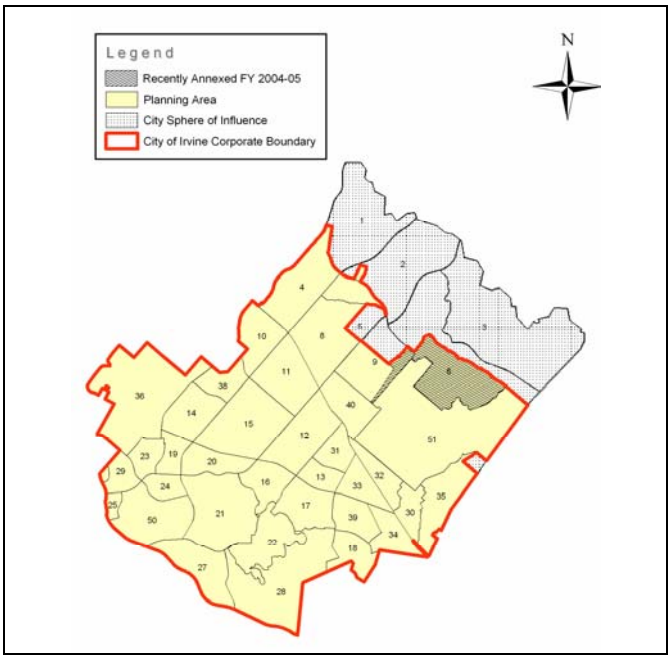
City Manager's Budget Message

TO: CITY COUNCIL

FROM: SEAN JOYCE, ASSISTANT CITY MANAGER

I am pleased to present the proposed operating budget for Fiscal Year 2005-06. The proposed budget reflects our firm commitment to fiscal responsibility, effective management of the City's tremendous growth, and appropriate staffing to serve our diverse community with the levels of service necessary to maintain the high quality of life enjoyed by residents and business in Irvine. Over the past several years, Irvine has been faced with the great challenge of preserving our high standards of service delivery during a period of large-scale expansion of the City's territorial boundaries and fiscal uncertainty at the State and national levels. The proposed budget is balanced and reflects not only the necessary increases in staffing and services to accommodate the City's growth, but also the top priorities of our elected leadership.

Budget Context: Expansion of the City's Territorial Boundaries and Related Growth



Just two years ago, the City's territorial boundaries consisted of 46 square miles. By the end of this fiscal year, the City's legal boundary will have expanded by 12 square miles, or 26%, to a total of 58 square miles due to annexations such as portions of the Northern Sphere and the former Marine Base at El Toro. With these annexations, Irvine is now the largest city in Orange County in terms of total land area. And more growth is on the immediate horizon. Within the next five to ten years, the Northern Sphere will be annexed and developed. The additional annexations will result in an increase in total land area of 16 square miles, from the current 58 to over 74 square miles.

In addition to large increases in the City's legal boundaries, the City's population has also grown by leaps and bounds. 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 180,000, with the number of local businesses topping 17,000. As land is developed and more homes and businesses are built in the City, population will also increase accordingly. Annual increases of 5% are projected over the next five years.

Growth of this magnitude has substantial implications for the City's budget. Increased land area and population result in more streets, parks, public facilities, landscaping, and open space that the City is responsible for maintaining on an annual basis and rehabilitating according to life-cycle schedules. Compared to only five years ago, the City's inventory for lane miles has grown by 29%, park acreage by 36%, and street landscape acreage by 43%. The City has also acquired 2,203 acres of open space during the last several years and will acquire an additional 1,227 acres over the next three years. These fixed costs constitute the basic foundation of the City's annual budget. Thus, as the City's inventory grows, it is important to ensure that resources are available to maintain it in a manner that prevents decay and continues the high standard of care expected by the Irvine community.

The extent to which resources are available depends largely on the health of the economy at all levels, national, state and local. Nationally, the economy is showing signs of a recovery, however, fiscal irresponsibility at the State level has resulted in massive deficits that have 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 raid local coffers to balance its budget as it has done in the past. In an effort to protect the City from actions by the State, the past several budgets have been highly conservative and constrained in terms of staffing increases and service enhancements. This approach has reaped dividends in terms of ensuring that Irvine did not have to implement drastic cuts or other measures that many other agencies have had to do in light of these economic challenges. In addition, cost reduction efforts and prudent fiscal management over the past several years have enabled the City to increase its reserve for economic uncertainty, which can be drawn down upon as a transitional measure should the City be faced with State-induced revenue losses we cannot absorb without negative consequences for our community. However, the limits of these self-imposed constraints are being reached as the City must now contend with the unavoidable consequences of land area growth and the related service implications that impact every department in the City.

During the last fiscal year, the State negotiated an agreement with local agencies that changes the manner in which sales and property taxes are allocated to provide for a greater level of protection of local revenues. Therefore, as we proceed into the upcoming fiscal year, we do so with greater certainty concerning the stability of our revenue base and a realistic assessment of where additional resources are needed in order to meet the demands of our growing city.

Revenue - $184.1 million

General Fund revenue projections of $181,108,685 are approximately $67.7 million, or 58%, higher than last year's adjusted budget, the overwhelming majority of which ($66.6 million) is from the Great Park Development Agreement. Projected revenue estimates in the City's other revenue categories are based on a number of factors such as indicators from experts in the field of economics, such as the UCLA Anderson and Chapman University forecasts, and an analysis of actual revenues received in the prior fiscal year. While it may seem on the surface that a revenue increase of 14.1% (excluding Great Park Development revenues) over the adjusted budget is high, when compared to actual revenue data for the prior fiscal year the proposed increase is quite modest and conservative. For example, actual revenues anticipated in the City's largest revenue categories, Sales and Property Taxes, are expected to be $2.5 million and $1.7 million, respectively, above adjusted estimates. Thus, when the proposed budgets in these categories for the upcoming fiscal year are compared to the anticipated ***actuals***, the proposed increases are quite conservative.

In the unlikely event that revenue reductions become necessary as the year proceeds, the City can draw from a cash reserve of $7.3 million that is sufficient to temporarily deal with unanticipated fiscal constraints in the short term. Longer-term solutions regarding the City's ability to generate new revenue and the potential permanent loss of funds resulting from actions taken by the State are being addressed in conjunction with the City's strategic planning process.

Expenditures - $182.8 million

Proposed General Fund expenditures of $182,818,746 are approximately $65.7 million, or 56.1% higher than last year's adjusted budget, due to the inclusion of transfers-out related to the Great Park Development Agreement. Operational expenditures pertaining to basic City operations not including the Great Park are $113.5 million, which is $10.2 million, or 9.9%, greater than the prior fiscal year.

In light of the uncertainty concerning the economy and potential State actions that could have severely impacted City revenues, expenditures over the past several years have been held carefully in check in spite of larger legal boundaries, increased population, and the related increases in service demands. Cost containment efforts and efficiencies resulted in keeping staffing increases to a minimum and per capita expenditures and staffing at historically low levels.

The City's inability to generate new revenues to support increased service needs forces the City to continually reexamine its operations and determine how to best serve the community with limited resources. Through these efforts, the City has achieved an impressive degree of efficiency in the provision of services, with customer satisfaction ratings in the upper 90th percentile and per capita full-time staffing down 11% compared to five years ago. Prudent fiscal management and careful planning has also 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. In spite of these accomplishments, however, continued vigilance is necessary to ensure that constraints on the City's resources do not translate into a diminished quality of life. For this reason, the Fiscal Year 2005-06 budget includes increases in staffing and service provision to appropriately address the tremendous growth that is occurring in our community.

Budget Highlights

The adopted Fiscal Year 2005-06 budget continues the City's basic operations and strategic goals identified below:

- *Creating the Orange County Great Park*
  - Provides $66 million in Development Agreement revenue and appropriate staffing to begin implementation of The Great Park.
- *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 City's Aquatics Complex and the Northwood High School pool.
  - Construction of two neighborhood parks and two community parks.
- *Maintaining a Clean and Beautiful City*
  - Provides $29.4 million for 83 capital improvement projects (CIP), including $18.5 million in new construction and $10.9 million for rehabilitation of streets, landscape and facilities.
- *Assuring a Safe and Secure Community*
  - Maintains a high level of commitment to safety and protection from harm by devoting 39% of all full-time staffing (171 sworn police officers and 71 support staff) to the Public Safety department.
- *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, 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.
  - 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.
  - 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 – 646.0 positions

Staffing in the proposed budget totals 646.0 full-time positions. This represents a net increase of 31 positions, or 5%, from the Fiscal Year 2004-05 adjusted budget of 615. The proposed budget recommends staffing changes and enhancements as follows:

City Manager's Department:

This budget proposes the addition of three staff in the Communications Section (Manager, Communications and Marketing, Public Information Officer, and Media Services Specialist) to enhance the public's access to information and public outreach efforts. New and enhanced survey, outreach, and public information initiatives are planned for the upcoming fiscal year. Large workloads in the mail and duplicating section due to service area increases require the addition of staff (Duplicating Technician and two Information Specialists.) In the City Manager's section, it is proposed that one Assistant City Manager position be eliminated, and that one Assistant to the City Manager and one Media Services Specialist (for work related to the Great Park), one Senior Office Specialist (for general office support), and one Management Analyst I (for support to the Sister Cities and multi-cultural outreach efforts) be added. The total net increase in this department is nine new positions.

Administrative Services Department:

This budget proposes the addition of three positions: Accounting Technician, Senior Accounting Technician, and Equipment Mechanic to accommodate increased workload.

Community Development Department:

Proposed in this budget is a net increase of five positions: two Assistant Planners, one GIS Analyst, two Senior Building Inspectors, and one Senior Plan Check Engineer. These positions will be funded through Developer Fees and thus are tied directly to projected increases in workload pertaining to new development. It is also recommended that one Strategic Programs Coordinator position be eliminated as all staffing pertaining to the Great Park development is now in the City Manager's department.

Community Services Department:

No new staffing in this department is proposed due to the consolidation of positions resulting from retirements and reorganizations within the department. The only staffing change recommended is the elimination of one Facilities Construction and Rehabilitation Program position.

Public Safety Department:

Proposed in this budget is the addition of six new Police Officer positions.

Public Works Department:

Reflecting the increased workload resulting from inventory increases throughout the City, proposed in this budget is the addition of five new positions: two Construction Inspectors, one Landscape Maintenance Specialist, one Lead Traffic Systems Specialist, and one Supervising Traffic Systems Analyst.

Redevelopment Department:

This is a new department proposed in this budget year, and staffing necessary to support Redevelopment activities include: one Director of Redevelopment, one Manager of Planning Services, one Principal Planner, and one Administrative Secretary. There are no General Fund costs related to this program, and the City will be reimbursed for expenditures when the Agency starts receiving tax increment revenues.

Part-Time Staffing:

Part-time staffing of 332.33 FTE represents an increase of 6.93, or 2.1%, over the Fiscal Year 2004-05 adjusted budget. These staffing increases are also directly related to inventory growth and are appropriate for the workload demands in the upcoming fiscal year.

Looking Forward with Optimism

Managing growth of the magnitude occurring in Irvine in an environment of fiscal uncertainty is clearly the City's biggest challenge. However, 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
Assistant City Manager

City of Irvine
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.

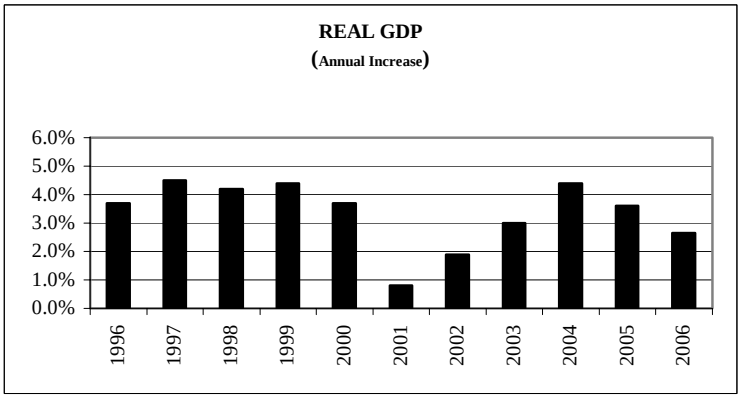
The City utilizes many resources to forecast recurring revenues and expenditures. These tools allow for multiple variables to be considered in the development of the forecasts, including various national, state and local economic indicators.

Information sources for this review of national and local economic trends includes Chapman University's Center for Economic Research – "Economic & Business Review" (December 2004), UCLA Anderson Forecast for the Nation and California (March 2005), Los Angeles Economic Development Corporation (LAEDC) "2005 – 2006 Economic Forecast and Industry Outlook" (January 2005), 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 2005 and all references to economic measures are quoted in calendar years.

National Economic Indicators:

Real Gross Domestic Product

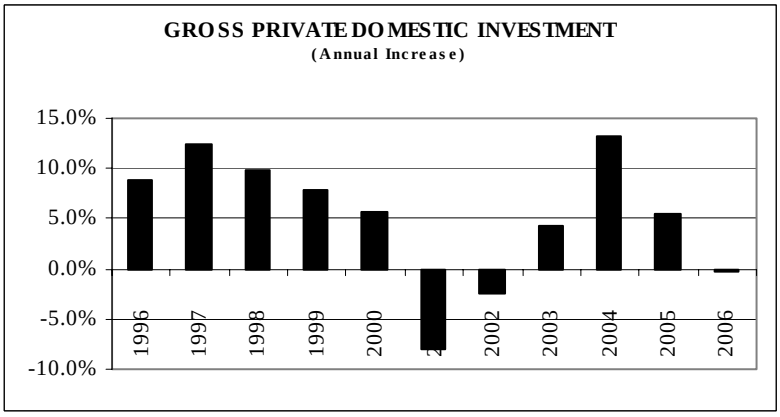
Real Gross Domestic Product (GDP) is defined as the total of the goods and services produced by labor and property located in the United States. Real GDP growth peaked in 1997 and then dropped moderately each year until 2000, when most indicators suggest that the nation entered a recession that was further exacerbated by the terrorist attacks on September 11. In 2003, Real GDP grew by 3% and a robust 4.4% in 2004. Although slower, growth is expected to continue through 2006, with Real GDP increasing by 3.6% in 2005 and 2.7% in 2006. Real GDP is expected to influence the overall job growth rate in Orange County, which is projected to increase by 1.3% in 2005.



Economic Analysis and Revenue Assumptions

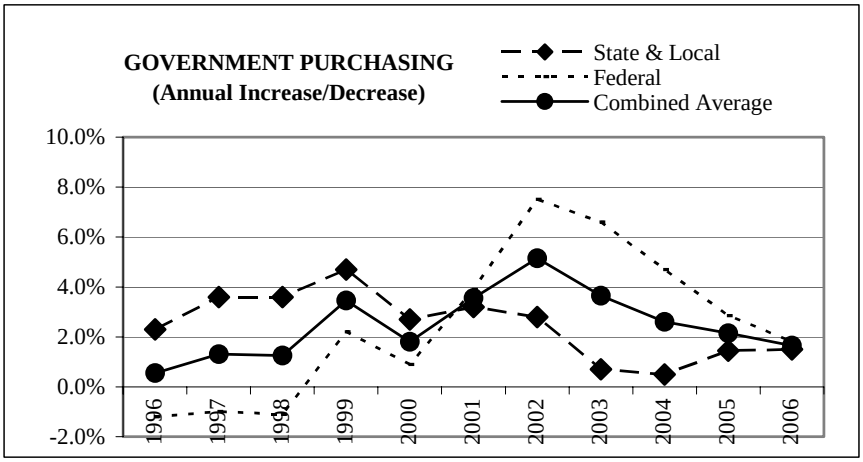
Gross Private Investment

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 2004, annual percentage growth for investment spending increased by 13.1%, and is estimated to increase 5.4% in 2005 and decrease by –0.2% in 2006. Investment rates can be related to taxable sales, commercial and industrial construction, and overall employment in Orange County and the nation.



Total National, State, and Local Government Purchases

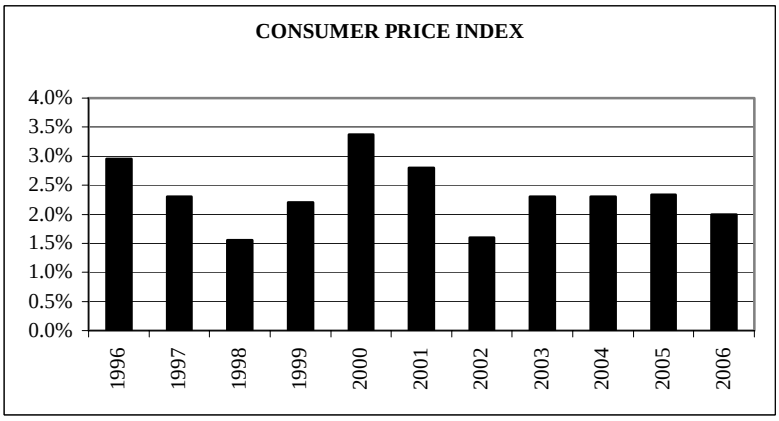
Spending by national, state, and local governments represents a significant part of the national and regional economy. Government spending can affect the local economy directly as a result of new hires or layoffs, increases or decreases in government contracts, contractor-supported industries, and peripheral businesses. As illustrated in the adjacent graph, total government purchases have fluctuated throughout the 1990's. For 2005, federal and state/local government purchases (averaged) are projected to increase 2.2% over the prior fiscal year, and 1.7% in 2006. 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 State of California is facing additional budget reductions (expenditure reductions) in FY 2005-06.



Economic Analysis and Revenue Assumptions

Consumer Price Index

The Consumer Price Index (CPI) is a measurement of the relative cost of goods and services purchased by consumers. In general, CPI is considered the measurement of inflation that affects both revenue and expenditures. As an example, during periods of high inflation, the cost for personnel, goods, and services increases, resulting in proportional sales and property tax revenue increases. As illustrated in the adjacent graph, the national CPI has fluctuated over the last decade. In 2004, the CPI grew by 2.3%. The CPI is projected to increase by 2.3% in 2005, and 2.0% in 2006. The CPI grew by 0.3 percent in February, after a 0.1 percent increase in January. Growing demand is giving producers the confidence to increase costs to recover higher raw materials costs. The CPI is not expected to markedly influence Irvine's revenue or expenditure growth rate. The major factors influencing Irvine's revenue growth include new commercial and industrial development and residential and infrastructure inventory growth.



Unemployment

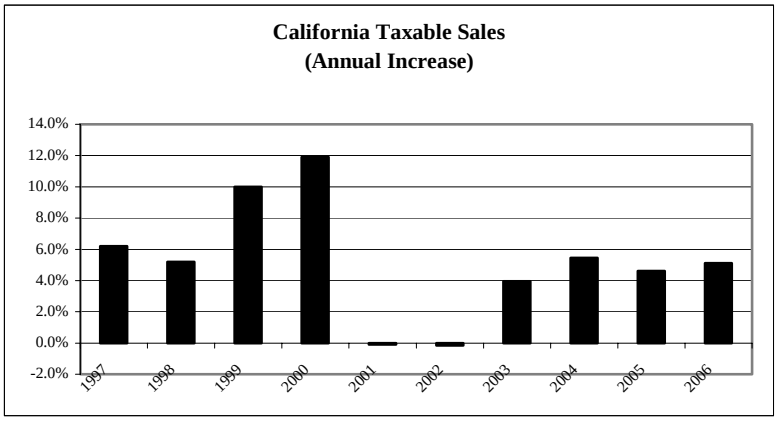
The national unemployment rate provides a measurement of the percentage of unemployed workers who are jobless, seeking a job, and ready to work if they find a job. As shown in the attached graph, the unemployment rate declined through the late 1990's and increased sharply, reflective of the recession and economic uncertainty that started in 2001. In 2004, the unemployment rate was 5.5%, and despite gains in other economic indicators, is forecast to remain around the 6% mark through 2006. 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). While a 6% unemployment level is not overly high, low job creation has been preventing a more consistent and robust recovery.

Economic Analysis and Revenue Assumptions

California Economic Indicators:

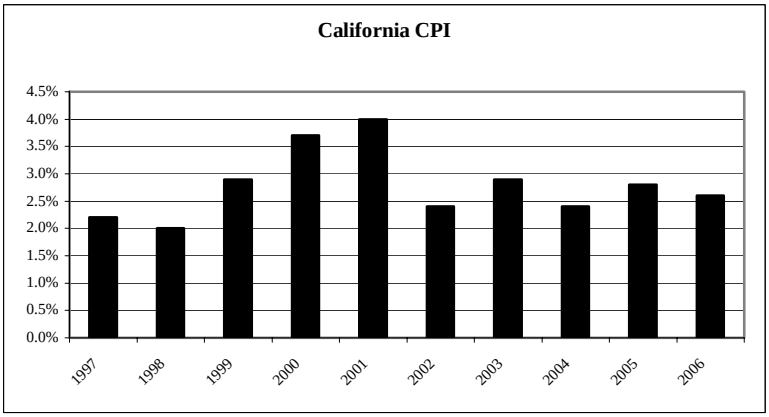
Taxable Sales

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 in increasing. As illustrated in the adjacent graph, taxable sales growth reached a high of 12% just prior to the recession of 2001, and has been in the 4% to 5.5% range over the past 3 years. California taxable sales are expected to increase by 4.6% in 2005 and 5.1% in 2006.



Consumer Price Index

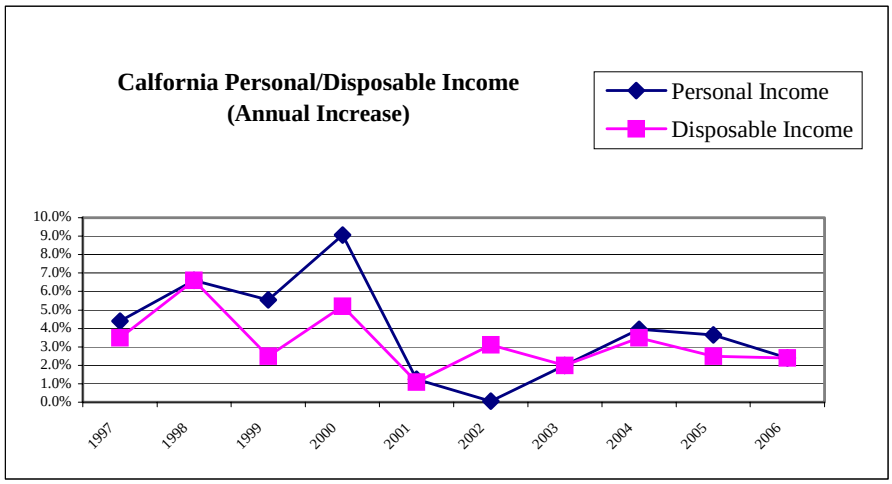
California's CPI rate continues to track the national rate but at a slightly higher level. The California CPI is usually lower than the Orange County/Riverside rate, indicative of the differences between the local and State economies. California's CPI peaked at 4% in 2001, and as fluctuated between 2.4% and 2.9% since. In 2005, California's CPI is estimated to be 2.8%, and 2.6% in 2006. At this time, the effect that the currently record high oil prices will have on future inflation rates is unknown and not factored into the estimates.



Economic Analysis and Revenue Assumptions

Personal/Disposable Income

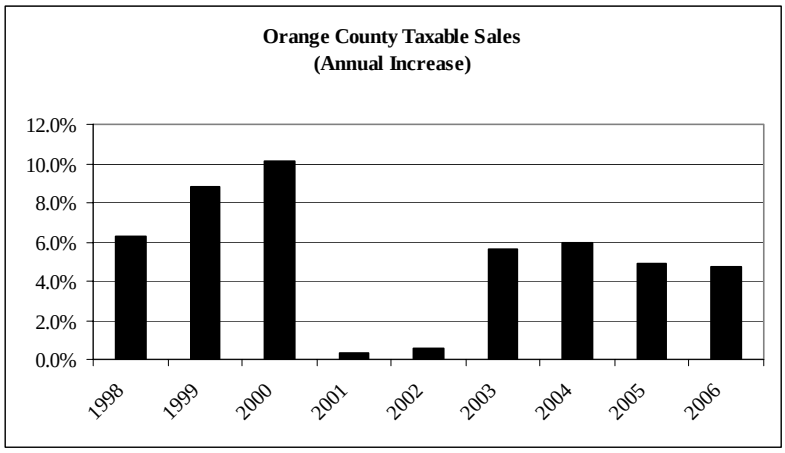
The level of income and disposable income are additional measures of the overall health of the State's economy. Increasing levels spur both investment and purchases of goods and services, making funds available for capital development and creating markets and jobs. Both personal income and disposable income are expected to increase by 2.4% in 2006.



Orange County Economic Indicators:

Countywide Taxable Sales

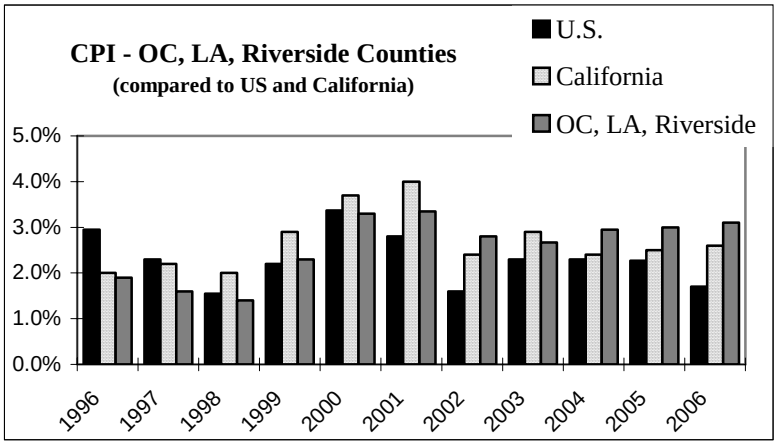
Taxable sales are a measure of the total retail and business-to-business sales in Orange County. This indicator has a direct relationship with the City's sales tax revenue, since 1% of total sales tax collected is redistributed to the City from the State Board of Equalization. As illustrated in the adjacent graph, taxable sales growth has ranged from 6% to approximately 10% prior to the recession and terrorist attacks in 2001. Taxable sales are expected to increase by 4.9% in 2005 and 4.8% in 2006. Sales tax revenues, directly related to taxable sales, comprise about 48% of the City's overall revenues. Job growth, consumer confidence, commercial and industrial construction activity, high personal debt levels, and a volatile stock market will impact taxable sales activity.



Economic Analysis and Revenue Assumptions

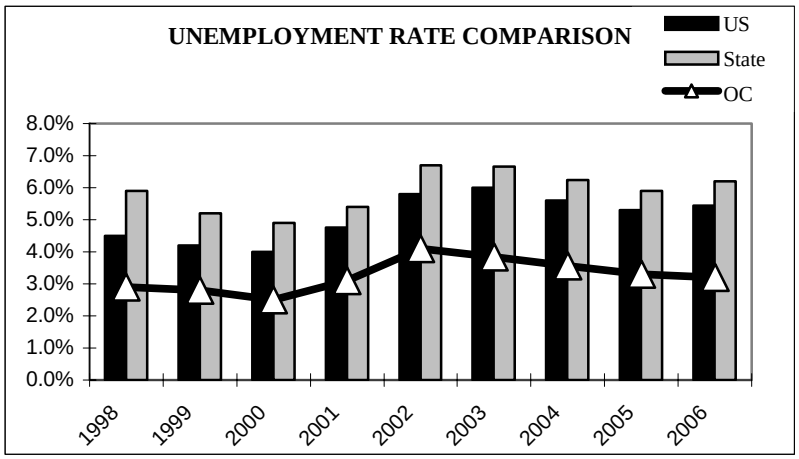
Consumer Price Index (LA, Riverside, and Orange Counties)

Reflective of higher housing costs, local area consumer price index (CPI) increases continue to be higher than the national or California rates. The three-county CPI increase for 2004 was 3.0% (estimated) and is forecast to remain at 3% in 2005 and increase to 3.1% in 2006.



Orange County Unemployment Rate

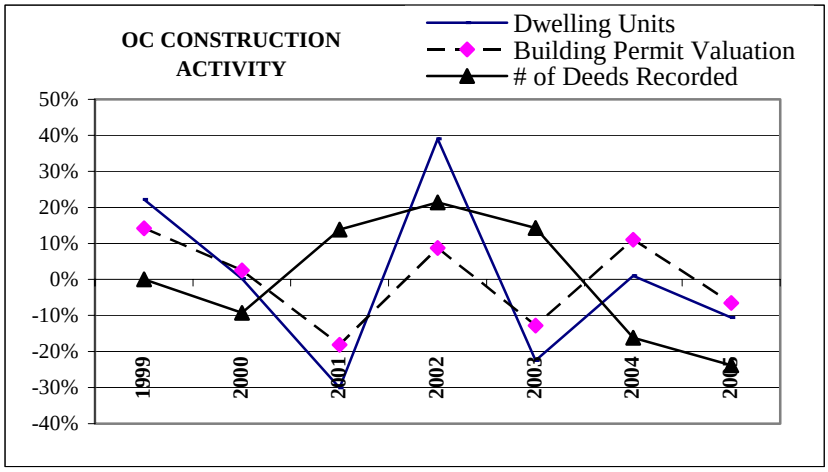
While Orange County's unemployment rate tracks the national and state rates, it is consistently 2% to 3% below the state rate and 1% to 2% below the national rate. This reflects well the higher unemployment rates in Northern California due to the "dot-com bomb" and loss of technology employment and the national decline in manufacturing jobs verses Southern California's more varied employment base. The local unemployment rate is expected to decline to 3.3% in 2005, and 3.2% in 2006. The relatively robust local employment picture supports continued housing demand and related local revenues.



Economic Analysis and Revenue Assumptions

Total Building Permit Valuation

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. Total building permit valuation in the County is expected to drop slightly in 2005 to $3.2 billion (down from $3.4 billion in 2004). The Chapman Forecast for 2005 is anticipating a countywide reduction of total dwelling units, residential permit valuation, and number of deeds recorded, with a slight increase (2.4%) in non-residential permit valuation. Although countywide building activity is slowing, construction in Irvine is expected to continue at the current high level.



Economic Outlook:

National

The U.S. economy is slowly and unevenly recovering from the recession of 2001. Over the past three years, the Federal Reserve Board's aggressive interest rate reductions have been helpful in limiting the severity of the recession and spurring recovery, and the subsequent modest and measured interest rate increases have kept the recovery, however fragile and uneven, moving forward. During 2004, the national economy grew by a respectable 4.4% (real GDP) and Gross Private Investment increased a whopping 13.2%. Disposable income increased by 5.1%, and inflation remained stable at 3.1%. Non-farm job growth increased 1.1% and unemployment decreased to 5.5%.

At this point in time, based on all data available, staff estimates that the economic recovery will continue through 2005-06. The national Real GDP is projected to grow by approximately 3.6% in 2005 and slow down to 2.7% in 2006. Projected federal budget deficits may impact real GDP estimates. Consumer prices are forecast to increase by about 2.3% in 2005 and 2.0% in 2006, although rising industrial commodity prices, energy and oil prices, and higher medical and insurance costs may affect the forecast. For 2005, national job growth rate is projected to increase 1.5%, and only 0.9% in 2006. Rising GDP, increased business and private investment, increasing exports, low interest rates, and federal tax cuts should result in greater job growth and decreasing unemployment, but so far the impacts have been limited and inconsistent. Increasing productivity, "off-shoring" white-collar jobs, and lack of confidence in the economy may be inducing employers to keep U.S. job expansion low. Some economists are wondering if

this relatively jobless recovery can be sustained, especially as it appears to be driven by consumer spending which will eventually reflect the affects of limited job growth and increasing underemployment and unemployment.

State

California's economy showed slight improvement in 2004. The State's Gross State Product (GSP) growth rate was up by 1.5%, the job growth rate up by 1.2% (non-farm employment), and the unemployment rate dropped slightly to 6.3%. California's Consumer Price Index dropped to 2.4% (from 2.9% in 2003), as compared to the nation's 2.3% increase. California's CPI growth was mainly due to escalating energy and housing costs.

In 2005, the State's GSP is projected to grow at 1.8% and 2.8% in 2006. California's non-farm employment is projected to increase by a modest 1.3% in 2005 and 1.2% in 2006, while unemployment is anticipated to remain around 6%. California's inflation rate is expected to increase slightly to 2.8%, and 2.6% in 2006, continuing to run slightly higher than the national rate. Although the State is in better financial shape today than last year at this time, there continue to be moderating factors. In particular, high workers' compensation costs, increasing medical costs, volatile energy prices, and uncertainty regarding the State's actions to balance the budget are moderating influences on the economic recovery at state level.

County

In 2004, Orange County's economy remained mixed. Although the County's job growth rate remained a low at 1.3% (estimated), personal income increased by 5.5%, taxable sales increased by 6%, and disposable income increased 4.9%. Continued low mortgage rates provided the impetuous for increased housing demand and hence increased property valuations. Low interest rates also helped increase new automobile sales (up 4.7%).

In 2005-06, job growth is expected to increase slightly (1.5%), adding to a marginally better economic forecast in most categories. Personal income is expected to increase by 4.9%, with taxable sales increasing 4.8%. Relatively minor increases in mortgage rates are not expected to have a significant impact on the housing market. Spending for information technology, which dropped 40% in 2001, is expected to finally show some positive growth. National spending for defense (including homeland security) is projected to increase in 2005-06, with California and Orange County expected to get a healthy share of the spending. Known risk factors include effects of increasing deficits, increasing energy costs, and the actions of the State to deal with its fiscal crises.

Economic Analysis and Revenue Assumptions

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 better in 2005-06 than 2004-05. Proposition 1A (passed last November) protects the City's revenues from State "subventions" and diversions. However, other actions the State takes to help solve its continuing budget difficulties could negatively impact the overall state economy.

Economic Analysis and Revenue Assumptions

Revenue Assumptions

Introduction

Revenue estimates are developed by the Budget Officer using a variety of methods, including trend analysis, expert analysis, regression analysis, and econometric forecasting. Trend data includes historical fiscal performance and historical and projected econometric data. 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. Given the uncertain economy, federal and state budget deficits, and rising energy and insurance expenditures, prudence is required. At the same time, Orange County and Irvine are showing pockets of significant growth. Taking everything into account, including potential risks, the City's total General Fund revenues for FY 2005-06 are projected to increase a significant amount over the FY 2004-05 adjusted budget but at a more 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 2003-04 actual revenues, FY 2004-05 adjusted revenue budget, and the FY 2005-06 estimate for all General Fund Revenues (General Purpose and Departmental Revenues combined):

Economic Analysis and Revenue Assumptions

Table 1 Revenue By Category	FY 2003-04 Actual	FY 04-05 Adjusted	FY 05-06 Adopted	Adjusted to Adopted $	 %
Sales Tax	$48,849,868	$47,727,000	$54,388,000	$6,661,000	14.0%
Property Tax	15,736,858	21,444,000	26,245,000	4,801,000	22.4%
Vehicle License Fees	7,909,809	1,239,000	1,550,000	311,000	25.1%
Hotel Tax	6,688,231	6,630,000	7,085,000	455,000	6.9%
Franchise Tax	5,201,492	5,151,000	5,482,000	331,000	6.4%
Community Services Fees	4,750,535	5,057,700	5,243,854	186,154	3.7%
Utility Users Tax	3,527,862	3,964,000	3,564,000	(400,000)	-10.1%
Documentary Transfer Tax	2,617,475	1,648,000	2,600,000	952,000	57.8%
REU State Revenue Make-Up	0	2,409,000	2,409,000	0	0.0%
S/F Overhead Reimbursement	1,941,891	2,386,100	3,508,941	1,122,841	47.1%
Miscellaneous	661,905	439,700	571,150	131,450	29.9%
Development Fees (General Fund Only)	436,746	648,200	502,600	(145,600)	-22.5%
Fines & Forfeitures	1,829,217	2,000,000	2,101,000	101,000	5.1%
Fees for Services	741,027	615,300	563,000	(52,300)	-8.5%
Licenses & Permits	1,254,337	1,080,000	1,115,000	35,000	3.2%
Revenue From Other Agencies	636,774	823,668	513,474	(310,194)	-37.7%
Totals	**$102,784,027**	**$103,262,668**	**$117,442,019**	**$14,179,351**	**13.7%**

Please note that prior year actual revenues for VLF and Property Tax have not been restated to reflect changes due to State budget actions, and do not include the Great Park Development Agreement revenues ($66.6 million) or the Transfer-In to make up for revenues taken by the State ($2.4 million)

In FY 2005-06, it is anticipated that overall revenues will increase by 14.1% from the previous year's adjusted budget.

Table 2 shows <u>only</u> General Purpose Revenues:

Table 2 General Purpose Revenues Only	FY 2003-04 Actual	FY 04-05 Adjusted	FY 05-06 Adopted	Adjusted to Adopted $	 %
Property Tax	$15,736,858	$21,444,000	$26,245,000	$4,801,000	22.4%
Sales Tax	48,547,329	47,439,000	54,048,000	6,609,000	13.9%
Documentary Transfer Tax	2,617,475	1,648,000	2,600,000	952,000	57.8%
Hotel Tax	6,688,231	6,630,000	7,085,000	455,000	6.9%
Utility Users Tax	3,527,862	3,964,000	3,564,000	(400,000)	-10.1%
Franchise Tax	5,052,063	4,996,000	5,317,000	321,000	6.4%
Vehicle License Fee (Total)	7,909,809	1,239,000	1,550,000	311,000	25.1%
Revenue From Other Agencies	259,964	287,000	266,000	(21,000)	-7.3%
Miscellaneous	185,499	137,000	255,250	118,250	86.3%
Sub Total	$90,525,090	$87,784,000	$100,930,250	$13,146,250	15.0%
REU State Revenue Make-Up	0	2,409,000	2,409,000	0	0.0%
S/F Overhead Reimbursement	1,941,891	2,386,100	3,508,941	1,122,841	47.1%
Total General Purpose Revenues	**$92,466,981**	**$92,579,100**	**$106,848,191**	**$14,269,091**	**15.4%**

General Purpose Revenues exclusive of Great Park and REU Transfer-In- are estimated to increase 15.8% over the current fiscal year adjusted budget.

Economic Analysis and Revenue Assumptions

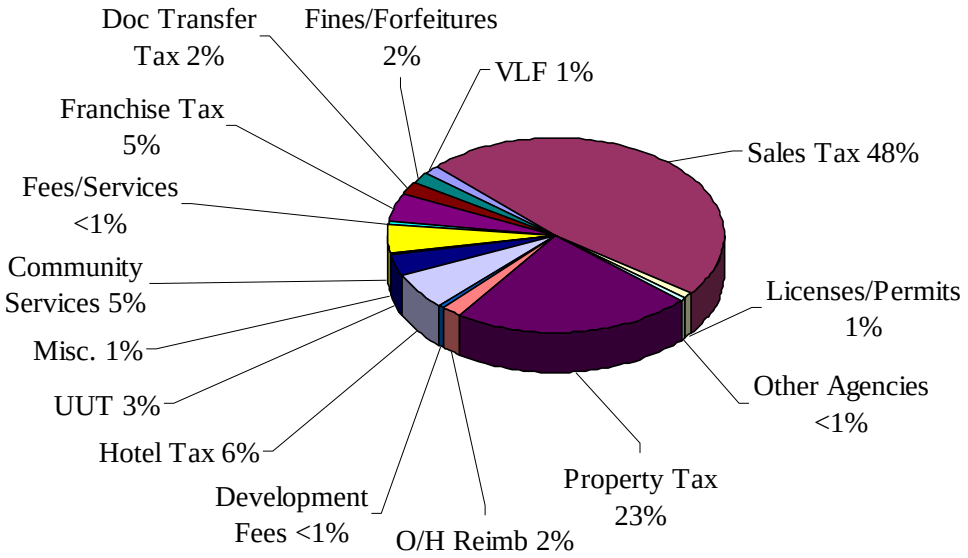
Table 3 shows all revenues (excluding Great Park DA and State make-up revenues) by Department:

Table 3 Revenue By Source	FY 2003-04 Actual	FY 04-05 Adjusted	FY 05-06 Adopted	Adjusted to Adopted $	 %
General Purpose Revenues	$92,466,981	$90,170,100	$106,848,191	$16,678,091	18.5%
Administrative Services Fees	83,844	66,100	31,600	(34,500)	-52.2%
City Manager Fees	37,594	35,000	35,000	0	0.0%
Community Development Fees	369,020	366,600	382,000	15,400	4.2%
Community Service Fees	5,153,884	5,523,700	5,720,328	196,628	3.6%
Public Safety Fees	3,578,924	3,553,000	3,387,000	(166,000)	-4.7%
Public Works Fees	1,093,780	1,139,168	1,037,900	(101,268)	-8.9%
Totals	**$102,784,027**	**$100,853,668**	**$117,442,019**	**$16,588,351**	**16.4%**

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 2005-06 General Fund. Sales Tax and Property Tax comprise approximately 71% of the City's total revenue.

Chart 1 – FY 2005-06 General Fund Revenues



Economic Analysis and Revenue Assumptions

Table 4 shows FY 2005-06 Adopted revenues compared to current year-end revenue estimates:

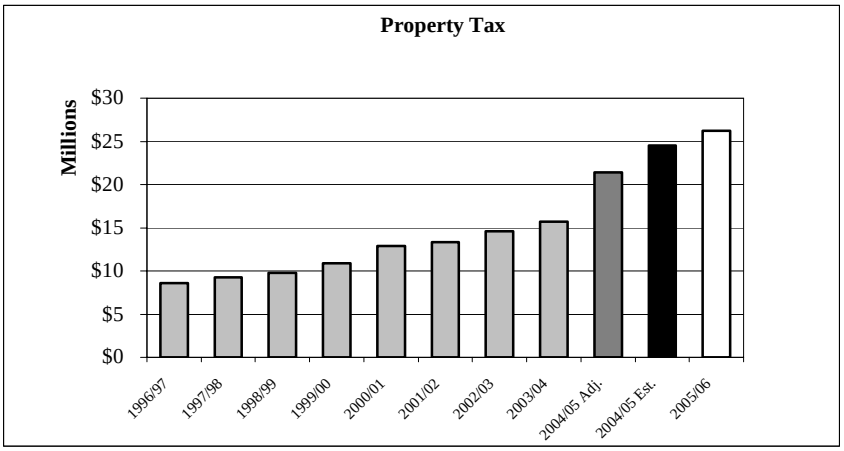
Table 4 Year-End Estimated	FY 04-05 Adjusted	FY 04-05 Y/E Estimated	FY 05-06 Adopted	Y/E Estimated to Adopted $	 %
Property Tax	$21,444,000	$24,500,000	$26,245,000	$1,745,000	7.1%
Sales Tax	$47,727,000	$51,871,903	$54,388,000	$2,516,097	4.9%
Documentary Transfer Tax	$1,648,000	$3,700,000	$2,600,000	-$1,100,000	-29.7%
Hotel Tax	$6,630,000	$6,888,000	$7,085,000	$197,000	2.9%
Utility Users Tax	$3,964,000	$3,200,000	$3,564,000	$364,000	11.4%
Franchise Tax	$5,151,000	$5,300,000	$5,482,000	$182,000	3.4%
VLF	$1,239,000	$1,500,000	$1,550,000	$50,000	3.3%

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

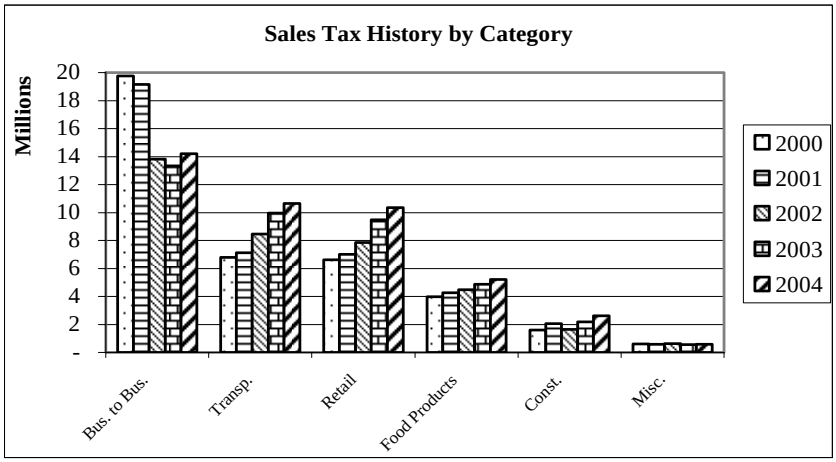
Irvine property owners pay a basic tax equal to 1% of the assessed value on real property. Of that 1% property tax, the City receives about 5.9%. The City estimates property tax revenue with three factors in mind: property turnover rate (resale activity), new construction activity, and the Prop 13's 2% inflation cap. Since FY 1996-97, property tax revenue has gradually increased reflecting general growth in Irvine. For FY 2005-06, property tax revenue is estimated at $26.2 million, which represents an increase of $4.8 million or 22.4% over the current fiscal year's adjusted budget of $21.4 million and an increase of $1.7 million (7.1%) over the current fiscal year-end estimate of $24.5 million (current fiscal year property tax revenues are estimated to exceed budget estimates by $3 million). The reduced rate of increase for FY 2005-06 is due to the State's plan to take more (approximately $2.4 million) local

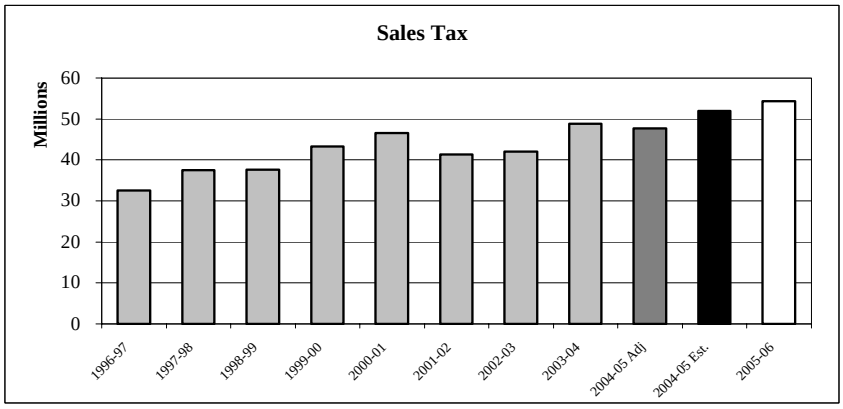


property tax revenues to help with its budget shortfall. New residential and commercial development, strong resale demand, and relatively low mortgage interest rates through the end of 2005 will result in increased overall property tax revenues, reducing the impact State's revenue take-away. While the number of residences sold decreased in 2004 (from 2003), sales prices increased over 25%. Property tax revenue accounts for approximately 23% of overall General Fund revenues.

Sales Tax

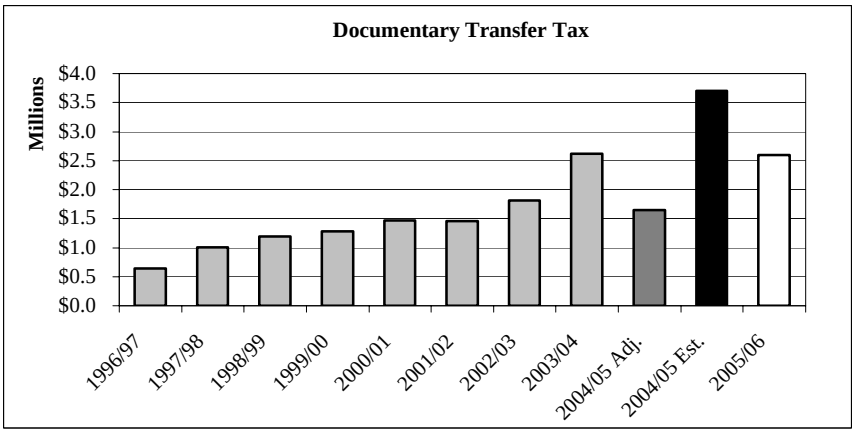
Of the 7.75% sales tax collected by the State, the City receives 1% of the taxable sales within Irvine. Sales tax is the largest component of the City's General Fund revenue sources and comprises approximately 48% of all General Fund revenues. The City monitors sales tax revenue through six overall economic categories. These categories include: 1) Business-to-Business, which represents approximately 31% of total sales tax receipts (as of 2004 3Q); 2) Transportation, 26%; 3) General Retail, 23%; 4) Food Products, 12%; 5) Construction, 7%; and 6) Miscellaneous, 1%. For FY 2005-06, sales tax revenue is estimated at $54,048,000, an increase of $6,661,000 or 14% over the current fiscal year's adjusted budget of $48,849,868 and an increase of $2,176,097 or 4.2% over the current year-end estimate of $51,871,903. The FY 2005-06 sales tax revenue estimate includes an adjustment to reflect anticipated revenue receipt delays related to the State's taking of one-quarter of the City's sales tax revenues to pay back the $15 billion in recovery bonds approved by the voters in March. The sales tax loss will be made up by, in essence, reducing the amount of property tax that the State currently takes away from the City. Sales tax revenues account for 47.7% of General Fund revenues.





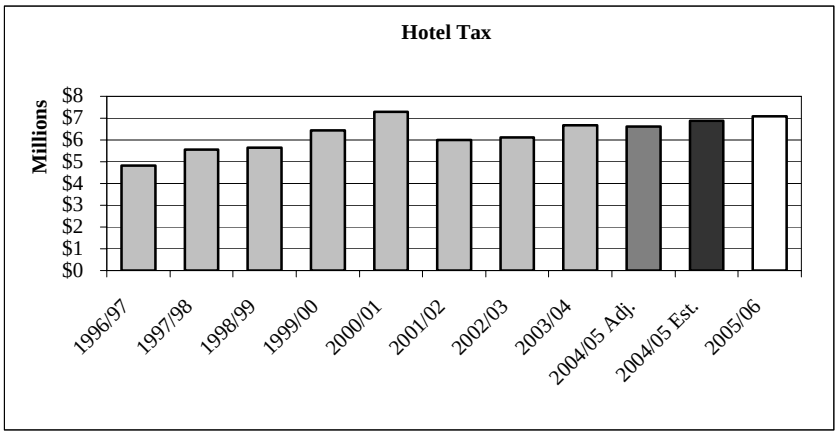
Documentary Transfer Tax

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 2005-06. Current fiscal year revenues are estimated to exceed the adjusted budget of $1,648,000 by approximately $2 million. For FY 2005-06, Documentary Transfer Tax revenues are estimated at $2,600,000, which is an increase of $952,000 or 57.8% over the current fiscal year's adjusted budget and a decrease of -$1,100,000 or –29.7% 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 2.3% of all General Fund revenues.



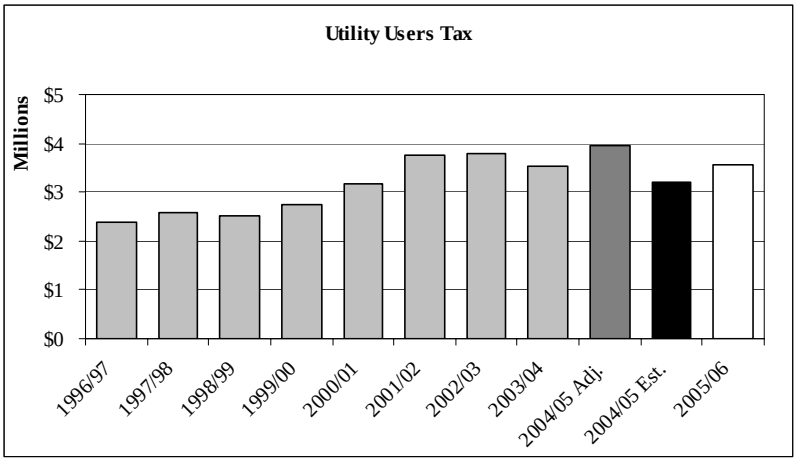
Hotel Tax

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 have contributed to annual growth include increased business travel, new hotels, and hotel expansion. The estimate also assumes that occupancy and room rates will not fall below current levels and that all hotels will remain open during the fiscal year. Current fiscal year Hotel Tax revenues are estimated to exceed the adjusted budget by approximately $258,000 or 3.9%. For FY 2005-06, the estimated Hotel Tax revenue is $7,085,000, an increase of $455,000 or 6.9% over the current adjusted budget of $6,630,000, or an increase of $197,000 or 2.9% over the current year-end estimate of $6,900,000. Hotel taxes account for 6.2% of all General Fund revenues.



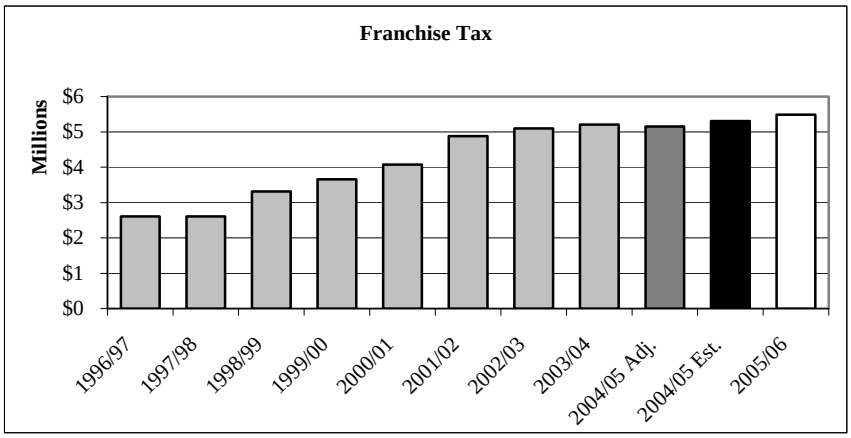
Utility Users Tax

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, but due to the $5,000 annual cap, revenues increases will mainly be related to new commercial construction. For FY 2005-06, the UUT revenue is estimated at $3,564,000, which represents a decrease of $400,000, or –10.1%, from the current adjusted budget of $3,964,000. This decrease is based on FY 2003-04 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.



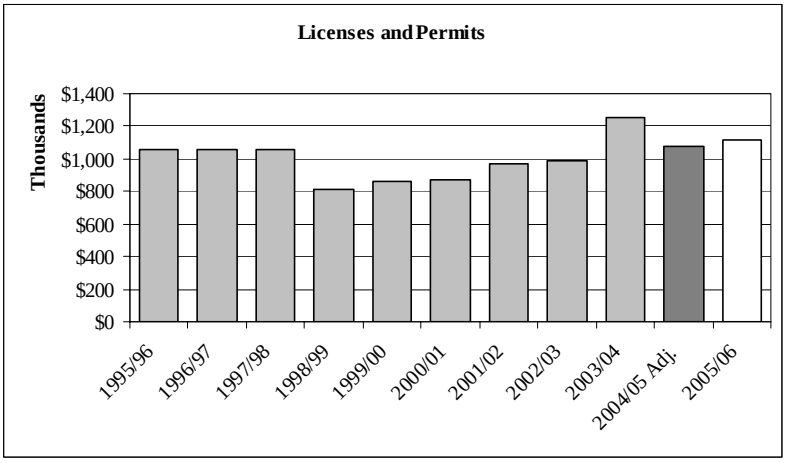
Franchise Tax

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 2005-06, the franchise tax revenue is estimated at $5,482,000, which represents an increase of $331,000 or 6.4% over the current year adjusted budget of $5,151,000, and $182,000 or 3.2% over the current fiscal year-end estimate of $5,300,000. Franchise Tax revenues account for approximately 5% of all General Fund revenues.



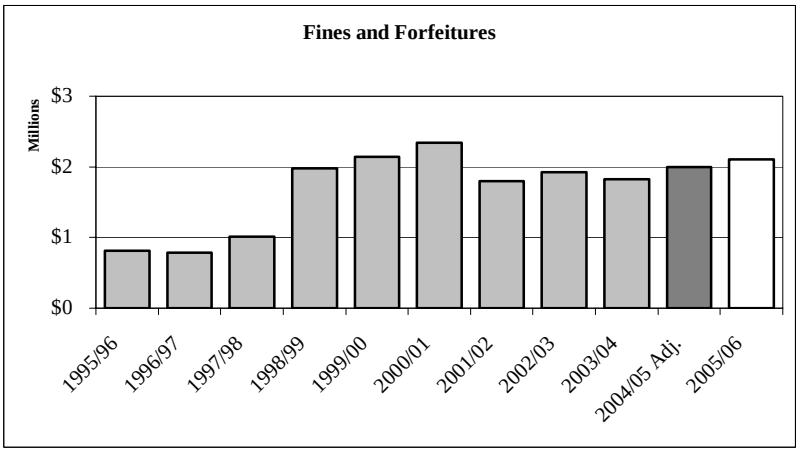
Licenses and Permits

This revenue category consists of various permits and license requirements set by the City for specific services such as refuse permits, animal licenses, and business permits. Various Departments collect these fess, including Community Services, Community Development, and Public Safety. The single largest component is business permits, which represents approximately 65% of this revenue category. For FY 2005-06, revenues are estimated to be $1,115,000, a slight increase ($35,000) from the current fiscal year.



Fines and Forfeitures

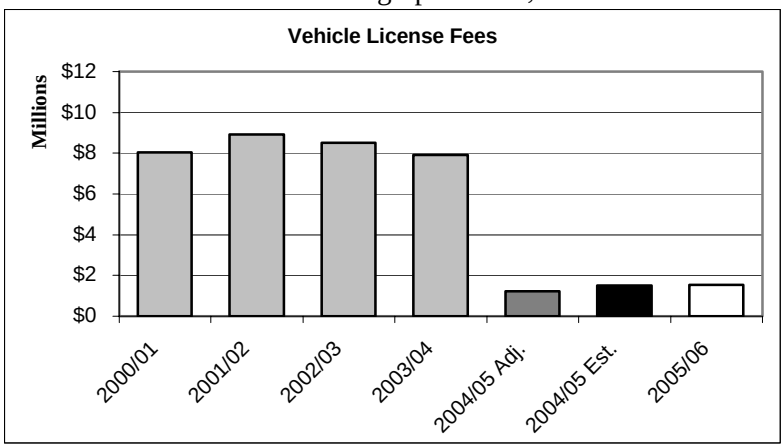
This revenue category is related to Public Safety Department activities and consists of various types of fines set by the City for traffic violations, false alarms, and hazardous material violations. Revenue from traffic fines accounts for about 81% of revenues in this category and General City Fines account for about 11%. For FY 2005-06, the fines and forfeitures revenue category is estimated to be $2,101,000, which represents an increase of $101,000, or 5.1% from the current adjusted budget of $2,000,000. This increase is mainly due to increased General City Fines and False Alarm revenues. Fines and Forfeitures account for 1.8% of total General Fund revenues.



Economic Analysis and Revenue Assumptions

Vehicle License Fees

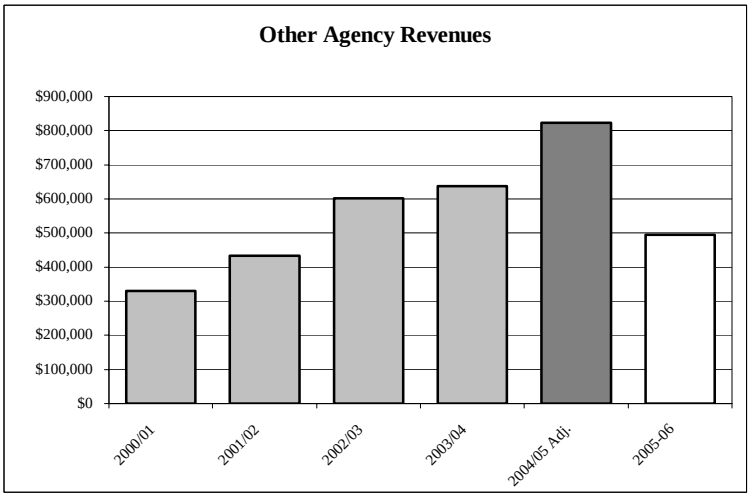
The Motor Vehicle License Fee (VLF) is an annual fee vehicles registered in California and is paid to the State Department of Motor Vehicles at the time of annual registration. The fee declines annually in accordance with a statutorily established depreciation schedule. All VLF revenues (less an administrative fee) are allocated to cities and counties. 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. As the attached graph shows, VLF revenues have been reduced to reflect the permanent shift to property tax.



As part of the "deal" for introducing and supporting Proposition 1A, which protects city and county revenues from state subventions or reallocations, cities and counties agreed to help the State with its budget problem by "foregoing" part of the property tax increase. The City of Irvine will contribute $2.4 million in FY 2004-05 and again in FY 2005-06. Additionally, in FY 2006-07, the State is obligated to repay Irvine for a prior VLF "loan" of approximately $2.8 million. VLF revenues for the current fiscal year are expected to exceed the current adjusted budget of $1,239,000 by $261,000 (21%). FY 2005-06 revenue is estimated at $1,550,000, an increase of $311,000 (25.1%) from the current adjusted budget, and an increase of $50,000 (3.3%) over the current year-end estimated revenue of $1,500,000. VLF revenues are 1.4% of all General Fund revenues.

Revenue from Other Agencies

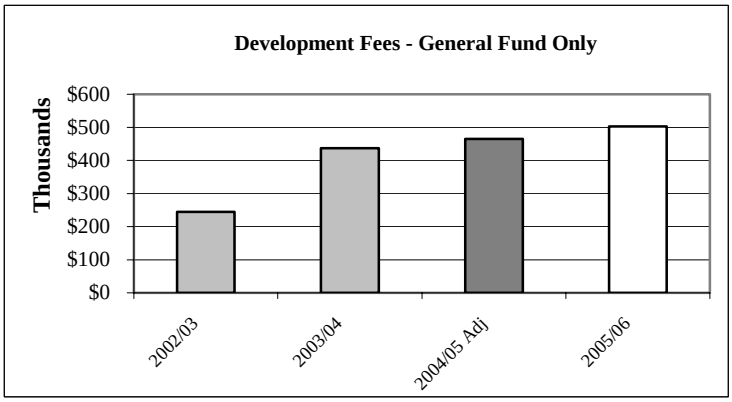
This revenue category consists of various types of revenues, including Community Development grant programs, Public Works maintenance agreements, Public Safety emergency management funding, general purpose revenues (off-highway carrier tax and landfill host fees). For FY 2005-06, revenue from other agencies is estimated to be $495,474 or a decrease of $328,194 (-39.8%) from the current adjusted budget of $823,668 due to elimination of the El Toro security services contract (and associated revenues of $375,000).



Economic Analysis and Revenue Assumptions

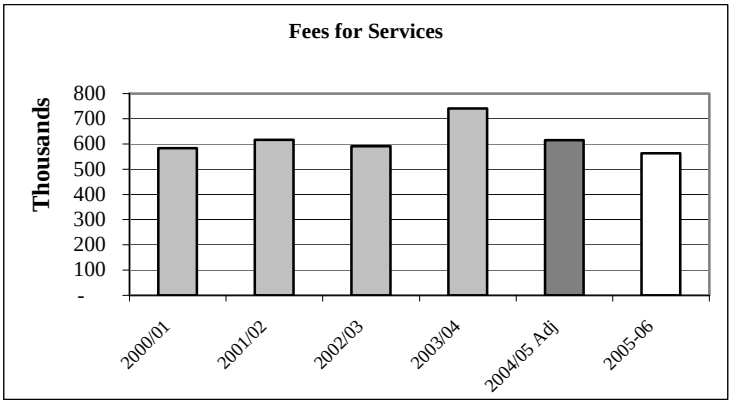
Development Fees

This revenue source is an estimate of Community Development and Public Works 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 opinion regarding development. In FY 2001-02, the City completed a cost of services study and updated development fees charged to support the cost of services provided. The new fee structure was effective in July 2002. A new fee study is underway and revenue estimates anticipate incorporation of the new fees. In order to more accurately account for development related revenues, a new Building and Safety fund was created in FY 2003-04 and associated revenues and expenditures are now accounted for within that fund. For FY 2004-05, development associated activities of the Public Works Department was transferred to a new special fund. The remaining General Fund revenues are related to current planning, traffic signal inspections, USA Alert fees, and charges for attorney fees. The FY 2005-06 revenue estimate of $502,600 is an increase of $38,000 or 8.2% over the current adjusted budget of $464,600. Please note that revenues associated with new development activity will be presented as part of the Special Funds budget review.



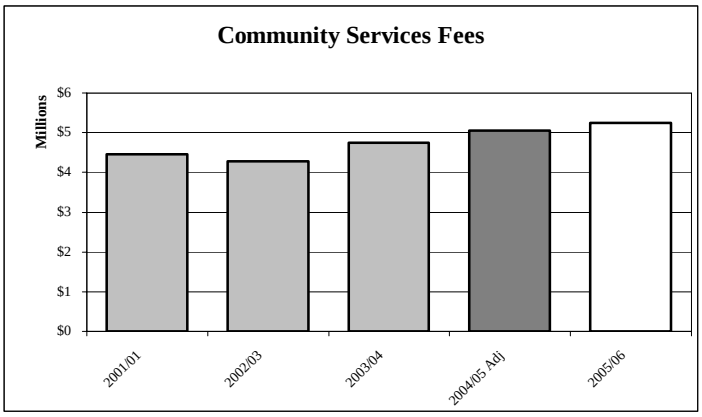
Fees for Services

Revenues in this category include Community Services animal service impounds, Public Works bus stop shelter fees, miscellaneous reimbursement fees, and City Manager micro filming fees. The largest revenue generators in this category are bus stop shelter fees (65.4%) and animal service impounds (33.7%). FY 2005-06 revenue of $563,000 is under the current year adjusted revenue budget of $615,300 by -$52,300 or –8.5%, due to decreasing animal impound fees.



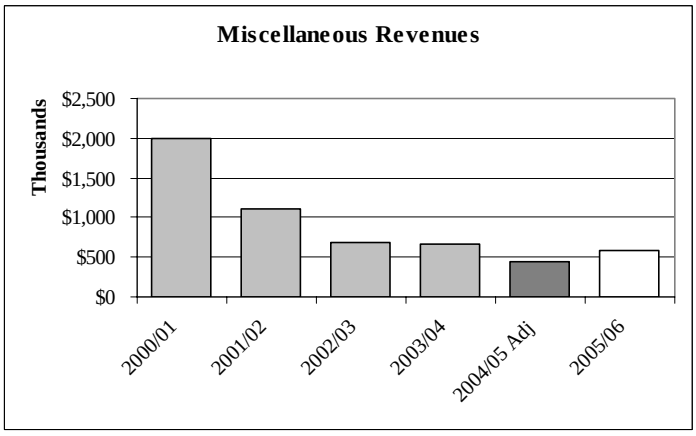
Community Service Fees

This revenue source is derived from various recreational and community activities sponsored by the City such as adult softball, Kids Klub, 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 2005-06, Community Service Fee revenue is estimated at $5,243,854, which is an increase of $186,154 or 3.7% from the current fiscal year's adjusted budget of $5,057,700. Major increases in this category include Child/Youth Programs ($40,865), Contracted Classes & Workshops (increasing $116,800), and Recreation Programs ($89,066). Major decreases are projected in Kids Klub ($105,812) and Admissions/Memberships ($13,553).



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 2005-06, miscellaneous revenues are estimated at $589,150, which is an increase of $149,450 (34%) from the current fiscal year's adjusted budget of $439,700. This increase is mainly due to increases in estimated interest revenue.

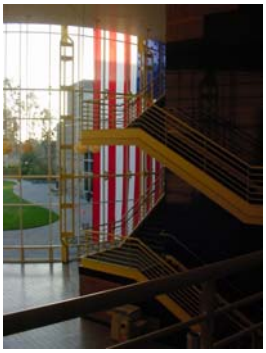


Overhead Reimbursement – Special Funds

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 2005-06, the amount of Overhead Reimbursement from the Special Funds is estimated at $3,508,941.

Economic Analysis and Revenue Assumptions

Conclusion



Financial forecasting is, at best, and 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 2005. 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 2003-04	ADJUSTED 2004-05	PROPOSED 2005-06	PROPOSED INC. (DEC.)
City Manager	31.00	39.00	48.00	9.00
Administrative Services	49.00	50.00	53.00	3.00
Community Development	77.50	84.00	89.00	5.00
Community Services	83.00	83.00	82.00	(1.00)
Public Safety	233.00	236.00	242.00	6.00
Public Works	120.00	123.00	128.00	5.00
Redevelopment	-	-	4.00	4.00
TOTAL	**593.50**	**615.00**	**646.00**	**31.00**

POSITION INCREASES & DECREASES

Department	Position	Increase	Decrease
City Manager	Assistant City Manager		1.00
	Assistant to the City Manager	1.00	
	Media Services Coordinator	1.00	
	Duplicating Technician	1.00	
	Information Specialist	2.00	
	Management Analyst I	1.00	
	Mgr, Communications and Marketing	1.00	
	Media Services Specialist	1.00	
	Public Information Specialist	1.00	
	Senior Office Specialist	1.00	
Administrative Services	Accounting Technician	1.00	
	Equipment Mechanic	1.00	
	Senior Accounting Technician	1.00	
Community Development	Assistant Planner	2.00	
	GIS Analyst	1.00	
	Senior Building Inspector	2.00	
	Senior Plan Check Engineer	1.00	
	Strategic Programs Coordinator		1.00
Community Services	Facilities Construction and Rehab Coord		1.00
Public Safety	Police Officer	6.00	
Public Works	Construction Inspector	2.00	
	Landscape Maintenance Specialist	1.00	
	Lead Traffic Systems Specialist	1.00	
	Supervising Traffic Systems Analyst	1.00	
Redevelopment	Administrative Secretary	1.00	
	Director, Redevelopment	1.00	
	Manager, Planning Services	1.00	
	Principal Planner	1.00	
	TOTAL	**34.00**	**3.00**
	NET INCREASE (DECREASE)	**31.00**	

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
MANAGEMENT			
(N) Director, Redevelopment	0	0	1
(N) Manager, Comm and Marketing	0	0	1
(N) Manager, Planning Services	0	0	1
Assistant City Manager	2	2	1
CEO - Great Park Corporation	0	1	1
Chief Building Official	1	0	0
City Clerk	1	1	1
City Manager	1	1	1
Council Services Manager	1	1	1
Deputy CEO - Great Park	0	1	1
Deputy Director/Chief Building Official	0	1	1
Deputy Director, Community Services	1	1	1
Deputy Director, Public Works	1	1	1
Deputy Police Chief	1	1	1
Director of Strategic Programs	1	0	0
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
Executive Assistant to the City Manager	0	1	1
Manager, Business Services	1	1	1
Manager, Development Services	1	1	1
Manager, Fiscal Services	1	1	1
Manager, Human Resources	1	1	1
Manager, Planning Services	1	1	1
Mgr, Great Park Comm and Public Info	0	1	1
Mgr, Great Park Engineering	0	1	1
Mgr, Great Park Operations	0	1	1
Mgr, Great Park Planning	0	1	1
Police Commander	1	4	4
Police Lieutenant	8	5	5
TOTAL MANAGEMENT:	**29**	**35**	**37**

Personnel and Staffing

Full-Time Personnel by Classification

Note: (N) Denotes New Position

Position/Classification	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
Exempt/Administrative			
(N) Assistant Planner	0	0	2
(N) Assistant to the City Manger	0	0	1
(N) Management Analyst I	0	0	1
(N) Principal Planner	0	0	1
(N) Senior Plan Check Engineer	0	0	1
(N) Supervising Traffic Systems Analyst	0	0	1
Accountant	2	1	1
Administrative Coordinator	5	5	5
Animal Care Center Supervisor	1	1	1
Animal Care Center Veterinarian	1	0	0
Animal Services Supervisor	1	1	1
Aquatics Supervisor	1	1	1
Assistant City Clerk	0	1	1
Assistant to the City Manager	2	1	1
Associate Engineer	8	10	10
Associate Transportation Analyst	0	1	1
Budget Officer	2	2	2
Building Inspection Supervisor	3	3	3
Business Services Administrator	1	1	1
Buyer	1	0	0
City Engineer	1	1	1
City Project Development Administrator	2	0	0
City Traffic Engineer	1	1	1
Code Enforcement Supervisor	0	1	1
Communications Bureau Supervisor	1	1	1
Communications Services Coordinator	1	1	1
Community Partnerships Administrator	0	1	1
Community Services Superintendent	8	5	5
Community Services Supervisor	15	16	16
Construction Inspection Supervisor	1	1	1
Crime Analyst	1	1	1
Deputy Building Official	1	1	1

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
Deputy City Clerk	2	2	2
Emergency Management Coordinator	1	1	1
Engineering Geologist	1	1	1
Executive Coordinator	1	1	1
Executive Secretary	2	3	3
Facilities Construction and Rehab Admin	1	1	0
Facilities Maintenance Superintendent	0	1	1
Facilities Maintenance Supervisor	2	2	2
Finance Administrator	2	2	2
Fleet Services Superintendent	1	1	1
FOR Families Specialist	1	1	1
GIS Supervisor	0	1	1
Information Technology Administrator	1	1	1
International Program Coordinator	1	0	0
Landscape Architect	1	0	0
Landscape Maintenance Superintendent	1	1	1
Landscape Maintenance Supervisor	4	5	5
Mail and Duplicating Supervisor	1	1	1
Management Analyst I	2	2	2
Management Analyst II	3	5	5
Media Services Coordinator	2	2	2
Municipal Records Administrator	1	1	1
Open Space Administrator	1	1	1
Personnel Administrator	1	1	1
Police Sergeant	25	25	25
Principal Plan Check Engineer	1	1	1
Principal Planner	5.5	6	6
Project Development Administrator	0	3	3
PS Records Supervisor	1	1	1
Public Information Officer	1	1	1

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
Purchasing Agent	1	1	1
Regulatory Affairs Supervisor	1	1	1
Right-of-Way Administrator	0	1	1
Risk Management Administrator	1	1	1
Senior Accountant	4	4	4
Senior Buyer	1	2	2
Senior Civil Engineer	10	7	7
Senior GIS Analyst	1	1	1
Senior Management Analyst	11	9	9
Senior Plan Check Engineer	4	5	5
Senior Planner	9	8	8
Senior Transportation Analyst	8	7	7
Senior Transportation Engineer	2	2	2
Seniore Project Manager	3	2	2
Social Services Supervisor/Counselor	1	1	1
Special Events Administrator	1	0	0
Strategic Programs Administrator	1	1	0
Street Maintenance Superintendent	1	1	1
Street Maintenance Supervisor	4	4	4
Supervising Traffic Systems Specialist	1	1	1
Supervising Transportation Analyst	1	3	3
Transit Program Specialist	1	0	0
Transportation Analysis Administrator	1	0	0
Treasury Specialist	0	1	1
Water Quality Administrator	1	1	1
TOTAL EXEMPT/ADMINISTRATIVE:	**195.5**	**196**	**201**

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
Hourly			
(N) Accounting Technician	0	0	1
(N) Administrative Secretary	0	0	1
(N) Construction Inspector	0	0	2
(N) Duplicating Technician	0	0	1
(N) Equipment Mechanic	0	0	1
(N) GIS Analyst	0	0	1
(N) Information Specialist	0	0	2
(N) Landscape Maintenance Specialist	0	0	1
(N) Lead Traffic Systems Specialist	0	0	1
(N) Media Services Coordinator	0	0	1
(N) Media Services Specialist	0	0	1
(N) Police Officer	0	0	6
(N) Public Information Specialist	0	0	1
(N) Senior Accounting Technician	0	0	1
(N) Senior Building Inspector	0	0	2
(N) Senior Office Specialist	0	0	1
Accounting Technician	2	2	2
Administrative Aide	4	3	3
Administrative Secretary	25	27	27
Animal Care Center Coordinator	1	1	1
Animal Services Officer	1	1	1
Aquatics Specialist	1	1	1
Assistant Transportation Analyst	2	2	2
Associate Planner	4	9	9
Building Inspector	1	1	1
City Clerk Specialist	1	2	2
Civilian Investigator I	2	3	3
Civilian Investigator II	5	4	4
Code Enforcement Coordinator	1	0	0
Comm Services Program Coordinator	13	13	13
Computer Technician	1	1	1
Duplicating Technician	1	1	1
Engineering Technician	2	3	3
Equipment Operator I	5	6	6

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
Equipment Operator II	3	3	3
Facilities Maintenance Specialist	2	2	2
Facilities Maintenance Technician	9	10	10
Facilities Reservations Coordinator	1	1	1
Forensic Specialist I	1	1	1
Forensic Specialist II	2	2	2
GIS Applications Specialist	1	1	1
Grants Coordinator	1	1	1
Human Resources Specialist	1	0	0
Human Resources Systems Specialist	1	2	2
Information Specialist	1	1	1
Landscape Maintenance Specialist	2	2	2
Landscape Maintenance Technician	6	6	6
Lead Accounting Technician	1	1	1
Lead Equipment Mechanic	1	1	1
Lead Facilities Maintenance Technician	3	3	3
Lead Landcape Maintenance Technician	8	8	8
Lead Mail and Duplicating Specialist	1	1	1
Lead Payroll Systems Specialist	1	1	1
Lead Permit Specialist	1	0	0
Lead Street Maintenance Technician	8	8	8
License Specialist	3	3	3
Master Facilities Maintenance Specialist	1	1	1
Payroll Systems Specialist	1	2	2
Permit Specialist I	1	1	1
Permit Specialist II	3	4	4
Plans Examiner	2	2	2
Police Officer	121	124	124
Program Assistant	9	7	7
Program Specialist	7	9	9
PS Dispatcher I	3	7	7
PS Dispatcher II	9	5	5
PS Lead Records Specialist	2	2	2
PS Records Specialist	6	6	6

Personnel and Staffing

Full-Time Personnel by Classification

Position/Classification	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
PS Supervising Dispatcher	4	4	4
Registered Veterinarian Technician	0	1	1
Senior Accounting Technician	5	4	4
Senior Animal Services Officer	3	3	3
Senior Building Inspector	12	14	14
Senior Construction Inspector	7	7	7
Senior Equipment Mechanic	3	3	3
Senior Office Specialist	4	5	5
Senior Permit Specialist	3	4	4
Senior Police Officer	5	5	5
Senior Public Safety Assistant	4	4	4
Senior Vehicle Installation Technician	1	1	1
Street Maintenance Specialist	2	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
Traffic Systems Technician	2	1	1
Transit Program Dispatcher	1	1	1
Tree Trimmer	4	4	4
Vehicle Installation Technician	1	1	1
TOTAL HOURLY:	**369**	**384**	**408**
GRAND TOTAL:	**593.5**	**615**	**646**

Personnel and Staffing

Authorized Part-Time Personnel

PART-TIME PERSONNEL

DEPARTMENT	ACTUAL 2003-04	ADJUSTED 2004-05	PROPOSED 2005-06	PROPOSED INC. (DEC.)
City Manager	24.84	32.18	33.25	1.07
Administrative Services	8.56	9.24	11.85	2.61
Community Development	16.07	15.15	16.45	1.30
Community Services	188.32	208.96	209.29	0.33
Public Safety	40.40	49.07	45.69	(3.38)
Public Works	10.60	10.80	10.80	-
Redevelopment	0.00	-	5.00	5.00
TOTAL	**288.79**	**325.40**	**332.33**	**6.93**

Budget Summary
General Fund Summary

The Budget At A Glance:

Introduction

The City's Budget consists of three components: General Fund Operations Budget, Capital Improvement Program Budget, and Special Funds Budgets. The General Fund Budget is the City's fiscal operating blueprint. The FY 2005-06 General Fund operating budget is based on conservatively realistic revenue projections (including operating transfers and Great Park Development Agreement revenues) of $184,108,685. This revenue forecast is based on current revenue estimates and anticipated continued economic growth, and takes into consideration State revenue subventions that are currently planned. In addition, the first two payments (totaling $66,666,666) related to the Great Park Development Agreement are included as General Fund revenues. As per the Great Park plan, these funds will be transferred to a Special Fund to be used by the Great Park Corporation Board to develop the public amenities at the Great Park. Departmental operating expenditures (including transfers out) are budgeted at $182,818,746. The Strategic Surplus (the difference between revenues and expenditures) is $1,289,939. 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 highlighted later in later sections of this document.

A financial summary of each of the General and Special Funds is detailed 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 $8,007,747 and revenues of $35,000. The budget provides for a total of 48 full-time employees.

Administrative Services

The Administrative Services department includes human resources, risk management, payroll, fiscal services, fleet services, purchasing, and information technology services. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of $4,726,559 and revenues of $31,600. The budget provides for a total of 53 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 $6,717,969 and revenues of $382,000. The budget provides for a total of 89 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 $23,573,191 and revenues of $5,720,328. The budget provides for a total of 82 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 $40,740,049 and revenues of $3,387,000. The budget provides for a total of 242 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 based on the continuation of essential, mandated and City Council-directed services and includes General Fund expenditures of $23,351,909 and revenues of $1,037,900. The budget provides for a total of 128 full-time positions.

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 $6,336,427.

Budget Summary

General Fund Summary

General Fund revenues total $178,190,744, which includes $66,666,666 in revenues from the Great Park Development Agreement. In addition, General Fund revenues include transfers-in of $3,508,941 to offset City overhead support of development related Special Funds, and $2,409,000 from the Reserve for Economic Uncertainty fund to offset the 2nd and final year of State revenue reductions.

RESOURCES	*FY 2003-04 Actual*	*FY 04-05 Adjusted*	*FY 05-06 Adopted*
Revenues			
Sales Tax	$48,849,868	$47,727,000	$54,388,000
Property Tax	$15,736,585	$21,444,000	$26,245,000
Vehicle License Fees (Total)	$7,909,809	$1,239,000	$1,550,000
Hotel Tax	$6,688,231	$6,630,000	$7,085,000
Franchise Tax	$5,201,492	$5,151,000	$5,482,000
Community Services Fees	$4,750,535	$5,057,700	$5,243,854
Utility Users Tax	$3,527,862	$3,964,000	$3,564,000
Documentary Transfer Tax	$2,617,475	$1,648,000	$2,600,000
Miscellaneous	$661,905	$439,700	$571,150
Development Fees (GF Only)	$436,746	$589,600	$502,600
Fines & Forfeitures	$1,829,217	$2,000,000	$2,101,000
Fees for Services	$741,027	$615,300	$563,000
Licenses & Permits	$1,140,724	$1,080,000	$1,115,000
Revenue From Other Agencies	$636,774	$823,668	$513,474
Great Park Development Agreement	$0	$0	$66,666,666
Sub-Total General Fund Revenues	$100,728,250	$98,408,968	$178,190,744
General Fund Transfers-In			
GF Overhead Reimbursement	$1,941,891	$2,386,100	$3,508,941
Total General Fund Revenue	$102,670,141	$100,795,068	$181,699,685
Other Revenues			
Transfers In To General Fund	$0	$2,409,000	$2,409,000
Pre-Allocated Carryover	$0	$2,944,134	$0
Prior Year Carryover	$10,369,054	$10,215,225	$0
Total Other Revenues	$10,369,054	$15,568,359	$2,409,000
TOTAL RESOURCES	$113,039,195	$116,363,427	$184,108,685

Budget Summary

General Fund Summary

General Fund operating expenditures are $113,453,851. In addition, funds will be transferred out to the Rehabilitation Reserve Fund ($1,000,000) to assist with on-going rehabilitation needs; to the Great Park fund for El Toro Reuse Planning Agency (ETRPA) dues ($645,091); for planning and construction of the Great Park ($66,021,575); and to the Reserve for Economic Uncertainty ($1,698,229) to maintain the required balance of 5.5% of operating expenses and start moving toward a more conservative reserve balance.

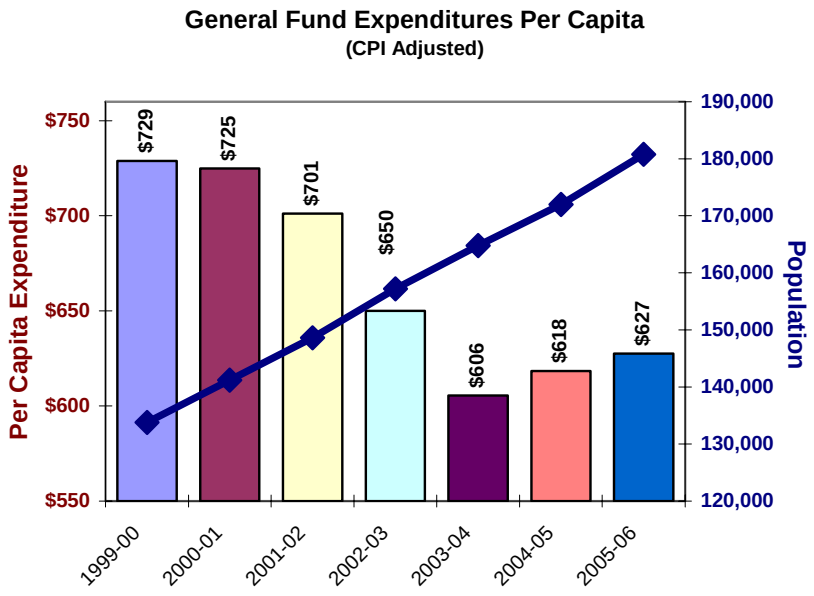
APPROPRIATIONS	*FY 2003-04*	*FY 04-05*	*FY 05-06*
Operating Appropriations	*Adjusted* [1]	*Adjusted* [1]	*Adopted*
City Manager's Office	$6,322,815	$6,466,254	$8,007,747
Administrative Services	$4,848,619	$5,552,138	$4,726,559
Community Development	$5,062,153	$5,847,757	$6,717,969
Community Services	$18,204,717	$21,147,787	$23,573,191
Public Safety	$34,880,893	$37,223,385	$40,740,049
Public Works	$18,473,453	$20,423,966	$23,351,909
Non-Departmental	$5,997,826	$6,278,634	$6,336,427
Total Operating Appropriations	$93,790,476	$102,939,921	$113,453,851
Operating Transfers-Out (To)			
AMP/Rehabilitation Reserve Funds	$780,000	$1,000,000	$1,000,000
Reserve for Economic Uncertainty	$0	$0	$1,698,229
Great Park Fund (ETRPA Dues)	$0	$0	$645,091
Great Park Operating Corporation	$0	$0	$66,021,575
Total Operating Transfers-Out	$780,000	$1,000,000	$69,364,895
Other Transfers-Out (To)			
Great Park Fund	$2,600,000	$2,934,134	$0
Rehabilitation Reserve Fund	$2,000,000	$6,150,000	$0
Reserve for Loans & Prior Commitments	$0	$2,070,187	$0
Non-Reoccurring Allocations	$2,507,695	$740,403	$0
Total Other Transfers-Out	$7,887,695	$12,894,724	$0
TOTAL APPROPRIATIONS	$102,458,171	$116,834,645	$182,818,746
STRATEGIC SURPLUS			$1,289,939
RESERVE FOR ECONOMIC UNCERTAINTIES		$7,801,157	$7,264,635

1. Adjusted to reflect organizational changes.

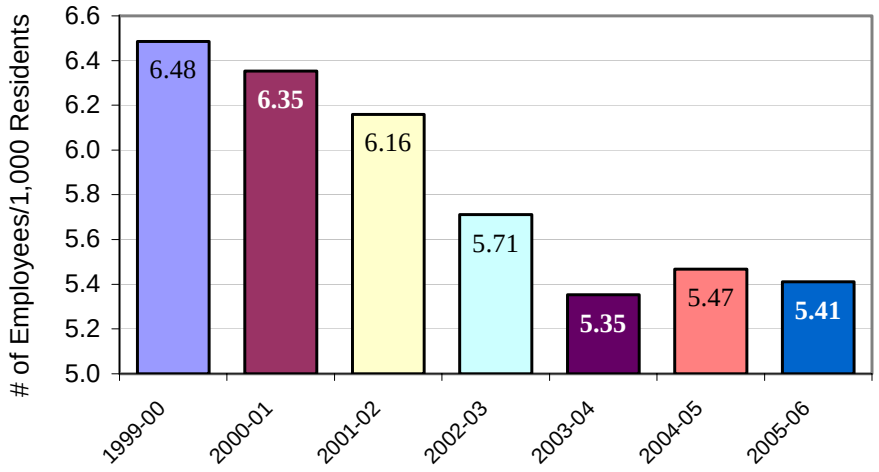
Please note that FY 2003-04 Actuals and FY 2004-05 Adjusted budgets have been restated to reflect organizational changes.

Budget Summary
General Fund Summary

PER CAPITA EXPENDITURES:



TOTAL STAFFING (In Full-Time Equivalencies[1]):



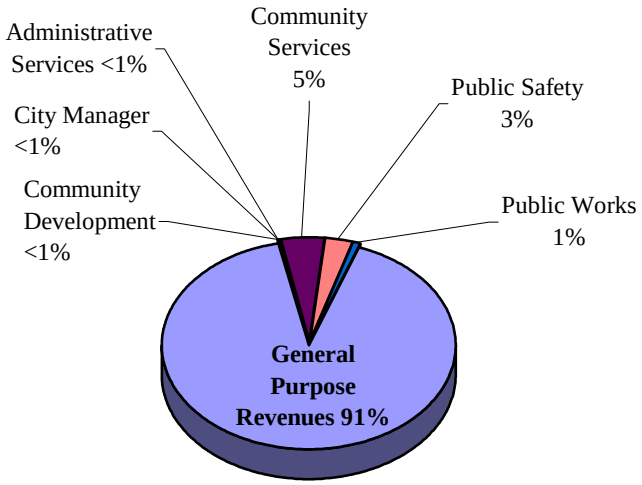
[1] Part-Time staff hours converted to Full-Time Equivalencies (FTE's) - one FTE equals 40/hours per week, 52 weeks per year.

Budget Summary

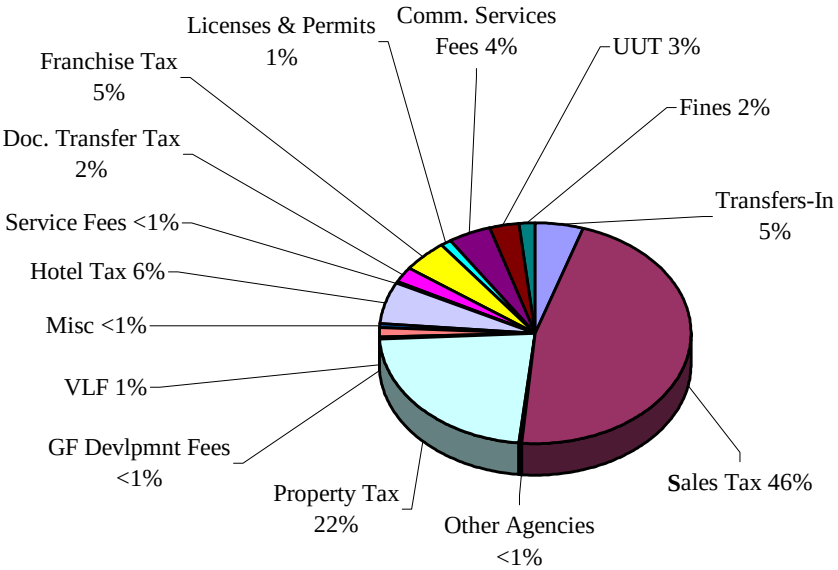
General Fund Summary

Operating Revenues & Transfers: $117,442,019
(Excluding Great Park Development Agreement)

By Source:



By Budget Category:

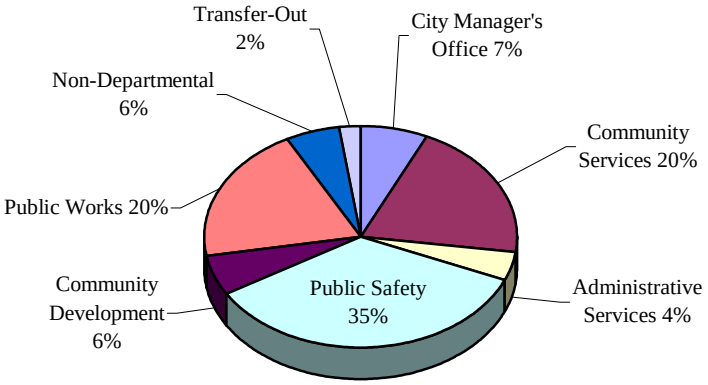


Budget Summary

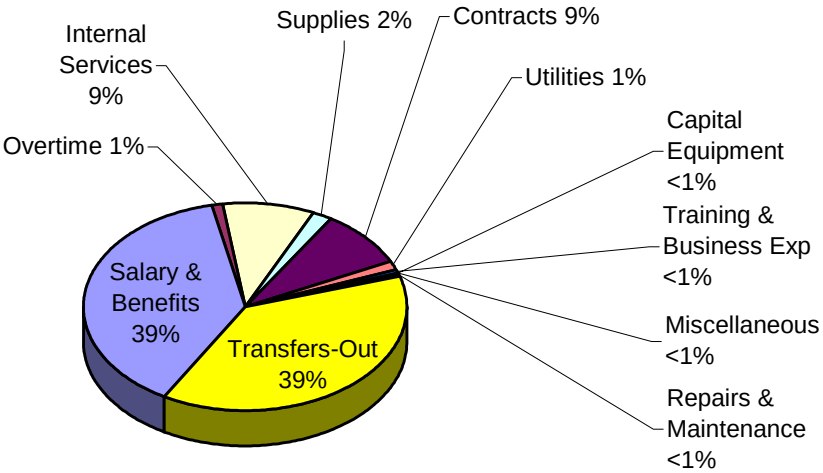
General Fund Summary

Operating Expenditures & Transfers: $116,152,080
(Excluding Great Park Transfers-Out)

By Department:



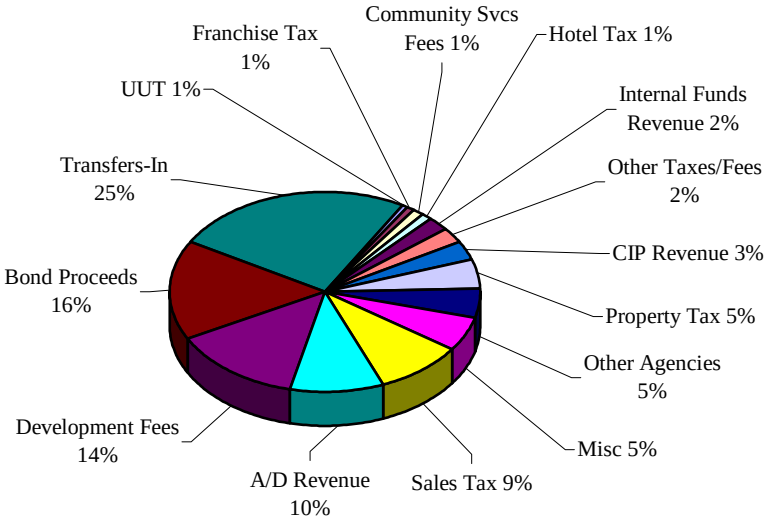
By Budget Category:



Budget Summary

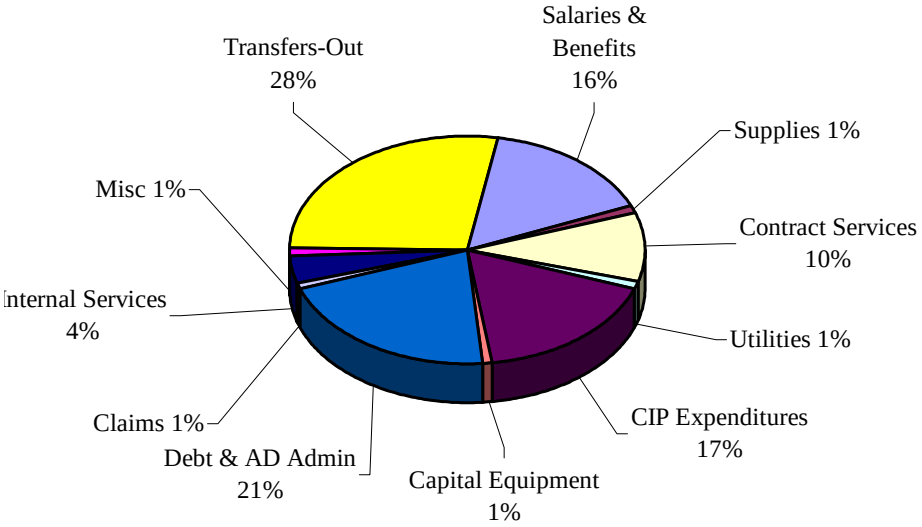
All Funds –Summary

Total Resources (Including Transfers-In): $628,820,872



Not Shown - Vehicle License Fees, Fines, and Doc Transfer Tax each less than 1% of total revenues.

Total Appropriations (Including Transfers-Out): $565,793,260



Budget Summary

All Funds –Summary Table

Total Resources (Including Transfers-In): $628,820,872

Vehicle License Fees	1,550,000
Fines	2,101,000
Doc Transf Tax	2,600,000
Utility Users Tax	3,564,000
Franchise Tax	5,482,000
Community Svcs Fees	6,674,807
Hotel Tax	7,085,000
Internal Funds Revenue	13,970,117
Other Taxes/Fees	14,289,246
CIP Revenue	20,502,165
Property Tax	28,208,612
Other Agencies	30,663,922
Misc & Fees/Service	34,339,595
Sales Tax	57,071,259
Assessment Districts	60,473,257
Development Fees	84,959,822
Bond Proceeds	99,155,000
Transfers-In	156,131,070
	$628,820,872

Total Appropriations (Including Transfers-Out): $565,793,260

Personnel	89,110,266
Supplies	7,371,353
Contract Services	54,155,099
Utilities	5,884,041
CIP Expenditures	98,142,055
Capital Equipment	4,594,205
Debt & AD Administration	117,996,523
Claims	3,894,811
Internal Services	22,653,300
Misc	5,860,537
Transfers-Out	156,131,070
	$565,793,260

Budget Summary

All Funds –Summary

FUND	GENERAL RESERVE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	APPROPRIATIONS SERV/SUPL	TRANSFER OUT	ENDING BALANCE
001	GENERAL FUND	5,124,118	178,190,744	5,917,941	69,947,016	43,506,835	69,364,895	0
002	ASSET MANAGEMENT PLAN FUND	66,671,507	1,539,029	4,635,144	0	5,400,000	1,500,000	65,945,680
003	COMPENSATED ABSENCES FUND	2,077,632	770,701	0	0	720,800	0	2,127,533
005	DEVELOPMENT SERVICES FUND	1,977,965	3,527,206	0	1,351,190	1,808,888	596,650	1,748,443
006	RESERVE FOR ECONOMIC UNCERTAINTIES	7,795,406	180,000	1,698,229	0	0	2,409,000	7,264,635
008	GREAT PARK PLANNING	1,561,572	0	645,091	100,005	1,245,091	0	861,567
009	REVENUE CLEARING FUND	0	559,508	0	324,271	235,237	0	0
010	REHABILITATION FUND	12,287,740	275,842	2,500,000	319,467	3,352,898	5,050,831	6,340,386
024	BUILDING AND SAFETY FUND	1,061,460	12,161,595	0	5,663,735	4,071,804	2,336,111	1,151,405
027	DEVELOPMENT ENGINEERING	0	2,215,500	0	467,150	1,172,170	576,180	0
030	COMMUNITY SERVICES FUND	949,506	1,916,175	0	69,355	2,586,211	0	210,115
051	ASSET FORFEITURE JUSTICE DEPT	25,063	0	0	0	25,063	0	0
052	ASSET FORFEITURE TREASURY DEPT	22,304	0	0	0	22,304	0	0
053	ASSET FORFEITURE OC AND STATE	58,703	0	0	0	58,703	0	0
	Subtotal	99,612,976	201,336,300	15,396,405	78,242,189	64,206,004	81,833,667	85,649,764

FUND	SPECIAL REVENUE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	APPROPRIATIONS SERV/SUPL	TRANSFER OUT	ENDING BALANCE
108	IRVINE REDEVELOPMENT FUND	(1,526,484)	34,965	0	661,637	3,957,500	0	(6,110,656)
110	MEASURE M LOCAL TURNBACK FUND	4,775,604	2,805,732	0	13,717	0	7,392,991	174,628
111	GAS TAX FUND	6,693,385	3,361,334	0	15,589	530,000	9,368,471	140,659
112	LOCAL PARK FEES FUND	5,768,208	2,380,661	0	0	0	2,125,000	6,023,869
113	FEES & EXACTIONS FUND	3,975,099	129,356	0	0	0	0	4,104,455
114	HOME GRANT FUND	0	851,371	0	47,413	803,958	0	0
118	SYSTEMS DEVELOPMENT FUND	7,216,621	5,158,563	0	0	0	3,995,598	8,379,586
119	LLPM MAINTENANCE DISTRICT	1,864,864	5,820,745	0	267,760	5,403,573	0	2,014,276
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	15,336,054	1,222,133	114,366	128,634	3,086,415	0	13,457,504
123	IRVINE BUSINESS CENTER	43,017,558	9,361,438	68,365	108,502	8,384,078	0	43,954,781
125	COMM DEVELOP BLOCK GRANT FUND	0	2,888,984	0	98,479	2,790,505	0	0
126	SENIOR SERVICE FOUNDATION	527,997	28,060	0	2,288	62,100	0	491,669
128	NUTRITION PROGRAM FUND	83,474	247,184	0	96,951	150,236	0	83,471
130	AB2766 - AIR QUALITY IMPROVMNT	672,027	205,212	0	0	241,400	150,350	485,489
132	SLURRY SEAL SUR CHG FUND	1,955,303	290,402	0	0	500,000	0	1,745,705
136	MAJOR SPECIAL EVENTS FUND	915	282,994	0	0	282,994	0	915
138	IBC TRANSPORTATION MGMT PROGRA	4,185,096	106,743	0	70,525	300,000	0	3,921,314
139	SUPPL.LAW ENFORCEMENT SERV.FD	70,940	0	0	70,940	0	0	0
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	8,349	225	0	0	0	0	8,574
143	COPS GRANTS FUND	(5,183)	41,666	0	41,673	0	0	(5,190)
144	PUBLIC SAFETY - STATE GRANTS	53,031	76,939	0	0	120,317	0	9,653
145	STRUCTURAL FIRE FUND	0	1,842,174	0	0	1,842,174	0	0
180	ORANGE COUNTY GREAT PARK CORPORATIO	(3,064,639)	2,900,000	66,021,575	1,492,438	8,519,704	0	55,844,794
	Subtotal	91,608,219	40,036,881	66,204,306	3,116,546	36,974,954	23,032,410	134,725,496

Budget Summary

All Funds –Summary

FUND	CAPITAL PROJECTS FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	APPROPRIATIONS SERV/SUPL	TRANSFER OUT	ENDING BALANCE
203	CFD 05-2 IMPROVEMENTS	0	16,170,190	0	0	6,400,000	0	9,770,190
205	CFD 04-1 IMPROVEMENTS	(39,108)	16,073,437	0	0	4,035,000	0	11,999,329
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	2,076,284	65,501	0	0	0	0	2,141,785
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	6,194,900	121,887	0	2,989	2,997,011	0	3,316,787
208	AD87-8 SPECTRUM 5 NORTH	25,820,955	648,380	0	17,372	3,982,628	0	22,469,335
209	AD89-9 & 94-15 WESTPARK NORTH	13,835,958	342,168	0	2,989	1,797,011	0	12,378,126
213	AD 94-13 OAKCREEK	17,166,077	402,540	0	39,644	960,356	0	16,568,617
214	AD 93-14 IRVINE SPECTRUM 6	26,084,596	764,447	0	53,727	8,059	0	26,787,257
215	AD 97-16 NORTHWEST IRVINE	16,655,463	452,894	0	15,544	2,332	0	17,090,481
216	AD 97-17 LOWER PETERS CANYON EAST	28,505,798	773,386	0	15,544	2,331	0	29,261,309
217	AD 00-18 SHADY CYN - TURTLE RIDGE	20,386,043	572,463	0	181,794	318,206	0	20,458,506
218	AD 03-19 NORTHERN SPHERE	21,942,921	541,965	0	201,476	9,798,524	0	12,484,886
219	AD04-20 PORTOLA SPRINGS	45,585,019	1,066,308	0	224,329	9,775,671	0	36,651,327
250	CAPITAL IMPROV PROJ FUND - CIR	5,602,437	17,973,961	16,967,244	796,872	22,689,410	10,000	17,047,360
252	TRAILS DEVELOPMENT FUND B	76,649	3,522	10,000	25,095	56,789	0	8,287
254	RAILROAD GRADE SEPARATION	6,645,105	14,059,882	4,950,587	47,736	17,652,422	0	7,955,416
260	CAPITAL IMPROV PROJ FUND-NON C	4,894,114	7,507,745	4,257,329	322,622	5,254,088	0	11,082,478
262	COL. BILL BARBER MC MEMORIAL P	1,006,807	113,298	1,500,000	0	1,011,349	0	1,608,756
263	HERITAGE PARK AQUATICS COMPLEX	762,576	32,253	0	0	118,355	0	676,474
281	FEE DISTRICT 89-1 (BAKE/I5 INT	6,219,399	315,565	0	0	6,400	0	6,528,564
282	FEE DISTRICT NO. 92-1	119,483	3,187	0	0	800	0	121,870
	Subtotal	249,541,476	78,004,979	27,685,160	1,947,733	86,866,742	10,000	266,407,140

FUND	DEBT SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	APPROPRIATIONS SERV/SUPL	TRANSFER OUT	ENDING BALANCE
349	INFRASTRUCTURE AUTHORITY FUND	9,311,550	10,823,681	0	2,072	6,186,465	4,635,144	9,311,550
350	CULVER GRADE SEPARATION	986,703	34,599	100,000	2,072	519,044	0	600,186
	Subtotal	10,298,253	10,858,280	100,000	4,144	6,705,509	4,635,144	9,911,736

FUND	INTERNAL SERVICE FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	APPROPRIATIONS SERV/SUPL	TRANSFER OUT	ENDING BALANCE
501	INVENTORY	208,083	256,000	0	0	257,600	0	206,483
570	INSURANCE FUND	8,248,073	5,798,260	0	707,849	5,964,957	0	7,373,527
574	FLEET SERVICES FUND	5,152,211	3,161,518	125,350	793,785	2,401,074	0	5,244,220
577	MISC. EQUIPMENT INT. SERVICE F	292,687	9,784	0	0	0	0	302,471
578	TELEPHONE,MAIL,DUPLIC SRV FUND	248,127	2,521,650	0	372,771	1,790,374	0	606,632
579	STRATEGIC TECHNOLOGY PLAN FUND	4,801,985	5,390,689	0	177,186	5,919,905	0	4,095,583
580	CIVIC CENTER MAINTENANCE & OPERATIONS	9,771	1,310,953	0	166,812	1,144,141	0	9,771
	Subtotal	18,960,937	18,448,854	125,350	2,218,403	17,478,051	0	17,838,687

Budget Summary

All Funds –Summary

FUND	TRUST & AGENCY FUNDS	BEGINNING BALANCE	REVENUE	TRANSFER IN	APPROPRIATIONS SAL/BEN	APPROPRIATIONS SERV/SUPL	TRANSFER OUT	ENDING BALANCE
701	IPFIA SERIES A	0	5,184,666	0	7,156	4,803,891	603,385	0
702	REFUNDING ASSESSMENT DIST 99-1	0	855,129	113,937	3,695	958,974	0	0
703	REFUNDING ASSESSMENT DIST 99-2	0	3,582,123	489,448	14,721	4,165,319	0	0
704	IPFIA SERIES B	0	4,759,224	0	7,369	4,350,106	112,557	0
705	REFUNDING ASSESSMENT DISTRICT 01-1	0	680,617	16,374	3,158	686,475	0	0
706	REFUNDING ASSESSMENT DISTRICT 01-2	0	3,932,157	96,183	15,781	4,045,104	0	0
707	IPFIA SERIES C	0	7,579,172	0	7,369	6,710,962	0	0
708	REASSESSMENT DIST 03-1	0	811,123	0	3,158	771,044	0	0
709	REASSESSMENT DIST 03-2	0	6,757,522	0	26,293	6,747,183	0	0
710	A.D.89-10 WESTPARK VARIABLE RA	0	2,422,914	0	5,254	2,799,626	0	0
711	A.D. 89-10 WESTPARK FIXED RATE	0	7,000	0	0	1,961,645	0	0
721	AD 00-18SHADY CNYON&TURT RIDGE	0	263	7,050,000	6,844	7,443,254	0	0
733	AD 00-18 FIXED RATE (G2) CONV 2002	0	3,473,741	0	12,616	3,503,755	0	0
735	AD 03-19 NORTHERN SPHERE	0	263	19,800,000	6,844	21,332,632	0	0
736	AD87-8 G5 FIXED RATE CONVERSION	0	168,190	0	2,104	329,122	0	0
737	AD00-18 G3 FIXED RATE CONVERSION	0	2,036,736	0	7,369	2,054,619	0	0
738	A.D. 93-14G1 FIXED RATE CONV	0	140,889	0	533	154,481	0	0
739	03-19 NORTHWOOD II FIXED GROUP 1	0	445,842	0	2,104	491,049	0	0
740	87-8 FIXED RATE CONVERSION GROUP 6	0	701,997	0	3,158	819,889	0	0
741	93-14 FIXED RATE CONVERSION GROUP 2	0	79,095	0	533	73,502	0	0
742	97-16 FIXED RATE CONVERSION GROUP 6	0	124,126	0	533	116,399	0	0
745	A.D. 83-3 FIXED RATE YALE/TRAB	0	3,000	0	0	671,940	0	0
746	CFD 04-1 CENTRAL PARK	0	11,197,434	0	3,666	115,915	0	0
747	AD 87-8 GRP 7 FIXED RATE CONV	0	16,651,518	175,736	4,201	1,025,518	14,364,000	0
748	AD 93-14 GRP 3 FIXED RATE CONV	0	4,020,682	617,171	1,055	406,036	3,897,000	0
749	AD 97-17 GRP 4 FIXED RATE CONV	0	249,863	0	1,055	246,403	0	0
750	AD 00-18 GRP 4 FIXED RATE CONV	0	1,345,134	0	5,263	1,360,133	0	0
751	AD 03-19 GRP 2 FIXED RATE CONV	0	2,126,458	0	7,901	1,462,837	0	0
752	AD 04-20 PORTOLA SPRINGS VAR RT	0	1,263	0	6,844	2,475,153	0	0
753	CFD 05-2 COLUMBUS GROVE	0	6,064,518	0	3,666	124,440	0	0
754	AD 03-19 GRP 3 FIXED RATE CONV	0	22,671,040	0	7,901	1,006,166	19,800,000	0
755	AD 00-18 GRP 5 FIXED RATE CONV	0	8,231,524	0	1,055	534,217	7,050,000	0
757	AD85-7 VAR SPECTRUM DEBT SERVI	0	1,879,939	0	5,263	1,874,676	0	0
760	AD87-8 ICD/BAKE PKWY DEBT SVC	0	1,321,498	14,364,000	6,844	15,502,918	175,736	0
767	AD 94-15 WESTPARK II SERIES A	0	1,047,919	0	5,263	1,042,656	0	0
771	AD 97-16 NORTHWEST IRVINE VARI	0	966,447	0	5,263	1,074,765	0	0
774	A.D 94-13 VARIABLE RT-OAKCREEK	0	874,374	0	5,263	869,111	0	0
775	AD97-17 LOWER PETERS CYN EAST	0	1,334,826	0	5,263	1,329,563	0	0
776	AD93-14 SPECT 6N/SPECT 7	0	274,282	3,897,000	5,263	6,242,816	617,171	0
	Subtotal	0	124,004,508	46,619,849	217,621	111,684,294	46,619,849	0

Budget Summary

All Funds – Expenditure Comparison

FUND	GENERAL FUND	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
001	GENERAL FUND	$ 93,791,297	$ 103,527,453	$113,453,851
	General Fund Total	$ 93,791,297	$ 103,527,453	$113,453,851

FUND	GENERAL RESERVE FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
002	ASSET MANAGEMENT PLAN FUND	$ 4,550,000	$ 4,975,000	$5,400,000
003	COMPENSATED ABSENCES FUND	853,935	825,000	720,800
005	DEVELOPMENT SERVICES FUND	2,973,498	2,509,398	3,160,078
008	GREAT PARK PLANNING	0	3,261,255	1,345,096
009	REVENUE CLEARING FUND	543,740	544,894	559,508
010	REHABILITATION FUND	1,060,425	2,791,601	3,672,365
024	BUILDING AND SAFETY FUND	6,551,944	7,750,964	9,735,539
027	DEVELOPMENT ENGINEERING	0	1,322,394	1,639,320
030	COMMUNITY SERVICES FUND	1,915,623	2,595,945	2,655,566
051	ASSET FORFEITURE JUSTICE DEPT	53,033	53,000	25,063
052	ASSET FORFEITURE TREASURY DEPT	0	21,800	22,304
053	ASSET FORFEITURE OC AND STATE	8,549	221,900	58,703
	General Reserve Funds Total	$ 18,510,747	$ 26,873,150	$28,994,342

FUND	SPECIAL REVENUE FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
108	IRVINE REDEVELOPMENT FUND	$ 494,531	$ 813,509	$4,619,137
110	MEASURE M LOCAL TURNBACK FUND	3,902	1,113,763	13,717
111	GAS TAX FUND	1,127,650	1,134,763	545,589
114	HOME GRANT FUND	23,008	1,674,872	851,371
118	SYSTEMS DEVELOPMENT FUND	175,000	0	0
118	SYSTEMS DEVELOPMENT FUND	0	600,000	0
119	LLPM MAINTENANCE DISTRICT	4,797,281	5,689,357	5,671,333
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	13,404	254,038	333,634
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	24,781	1,960,250	2,881,415
123	IRVINE BUSINESS CENTER	131,909	146,740	108,502
123	IRVINE BUSINESS CENTER	1,509,047	8,977,260	8,384,078
125	COMM DEVELOP BLOCK GRANT FUND	14,259	14,472	14,770
125	COMM DEVELOP BLOCK GRANT FUND	1,467,102	2,771,164	2,874,214
126	SENIOR SERVICE FOUNDATION	44,657	108,498	64,388
128	NUTRITION PROGRAM FUND	204,681	241,210	247,187
130	AB2766 - AIR QUALITY IMPROVMNT	2,280	181,400	241,400
132	SLURRY SEAL SUR CHG FUND	200,000	200,000	500,000
136	MAJOR SPECIAL EVENTS FUND	319,323	350,207	282,994
138	IBC TRANSPORTATION MGMT PROGRA	0	218,149	370,525
139	SUPPL.LAW ENFORCEMENT SERV.FD	183,933	314,716	70,940
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	6,654	16,985	0
143	COPS GRANTS FUND	587,789	192,645	41,673
144	PUBLIC SAFETY - STATE GRANTS	110,088	447,648	120,317
145	STRUCTURAL FIRE FUND	97,802	1,842,174	1,842,174
180	ORANGE COUNTY GREAT PARK CORPORATION	1,375,657	200,507	10,012,142
	Special Revenue Funds Total	$ 12,914,738	$ 29,464,327	$40,091,500

Budget Summary

All Funds – Expenditure Comparison

FUND	CAPITAL PROJECTS FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
203	CFD 05-2 IMPROVEMENTS	$0	$0	$6,400,000
205	CFD 04-1 IMPROVEMENTS	0	0	4,035,000
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	503	3,344	0
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	89,804	0	0
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	2,720	1,014	2,989
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	87,355	152	2,997,011
208	AD87-8 SPECTRUM 5 NORTH	765,804	2,348	17,372
208	AD87-8 SPECTRUM 5 NORTH	5,045,696	352	3,982,628
209	AD89-9 & 94-15 WESTPARK NORTH	584,786	130,387	2,989
209	AD89-9 & 94-15 WESTPARK NORTH	503	152	1,797,011
212	AD95-12 NORTHWOOD POINT	2,378	1,014	0
212	AD95-12 NORTHWOOD POINT	25,197	387,253	0
213	AD 94-13 OAKCREEK	143,332	1,014	39,644
213	AD 94-13 OAKCREEK	447	509,986	960,356
214	AD 93-14 IRVINE SPECTRUM 6	357,844	45,329	53,727
214	AD 93-14 IRVINE SPECTRUM 6	3,375,151	6,799	8,059
215	AD 97-16 NORTHWEST IRVINE	(12,406)	1,861	2,332
215	AD 97-16 NORTHWEST IRVINE	199,023	12,410	15,544
216	AD 97-17 LOWER PETERS CANYON EAST	86,817	36,590	2,331
216	AD 97-17 LOWER PETERS CANYON EAST	3,002,565	12,410	15,544
217	AD 00-18 SHADY CYN - TURTLE RIDGE	107,566	190,044	181,794
217	AD 00-18 SHADY CYN - TURTLE RIDGE	11,388,165	12,269,598	318,206
218	AD 03-19 NORTHERN SPHERE	8,753,475	176,416	201,476
218	AD 03-19 NORTHERN SPHERE	19,115,869	34,964,584	9,798,524
219	AD04-20 PORTOLA SPRINGS	0	0	224,329
219	AD04-20 PORTOLA SPRINGS	0	120,000	9,775,671
250	CAPITAL IMPROV PROJ FUND - CIR	742,272	705,861	796,872
250	CAPITAL IMPROV PROJ FUND - CIR	8,508,615	16,087,036	22,689,410
252	TRAILS DEVELOPMENT FUND B	12,655	33,029	25,095
252	TRAILS DEVELOPMENT FUND B	175,936	108,760	56,789
254	RAILROAD GRADE SEPARATION	93,008	77,276	47,736
254	RAILROAD GRADE SEPARATION	718,119	9,868,030	17,652,422
260	CAPITAL IMPROV PROJ FUND-NON C	203,276	236,878	322,622
260	CAPITAL IMPROV PROJ FUND-NON C	3,473,565	5,696,347	5,254,088
262	COL. BILL BARBER MC MEMORIAL P	27,903	9,503	0
262	COL. BILL BARBER MC MEMORIAL P	5,876,470	60,668	1,011,349
263	HERITAGE PARK AQUATICS COMPLEX	25,694	6,378	0
263	HERITAGE PARK AQUATICS COMPLEX	8,552,938	2,038,789	118,355
264	HARVARD PARK EXPANSION FUND	1,854	0	0
264	HARVARD PARK EXPANSION FUND	25,019	21,542	0
265	WOODBRIDGE PARK	12,519	4,750	0
265	WOODBRIDGE PARK	103,587	66,119	0
281	FEE DISTRICT 89-1 (BAKE/I5 INT	53	2,000	2,000
281	FEE DISTRICT 89-1 (BAKE/I5 INT	0	4,400	4,400
282	FEE DISTRICT NO. 92-1	0	250	250
282	FEE DISTRICT NO. 92-1	525	550	550
	Capital Projects Funds Total	$ 81,676,602	$ 83,901,223	$88,814,475

FUND	DEBT SERVICE FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
349	INFRASTRUCTURE AUTHORITY FUND	$ 5,240,253	$ 5,724,996	$6,188,537
350	CULVER GRADE SEPARATION	517,812	523,275	521,116
	Debt Service Funds Total	$ 5,758,064	$ 6,248,271	$6,709,653

Budget Summary

All Funds – Expenditure Comparison

FUND	INTERNAL SERVICE FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
501	INVENTORY	$ 311,882	$ 266,000	$257,600
570	INSURANCE FUND	5,909,175	7,678,655	6,672,806
574	FLEET SERVICES FUND	2,081,778	2,790,619	3,194,859
577	MISC. EQUIPMENT INT. SERVICE F	206,832	167,574	0
578	TELEPHONE,MAIL,DUPLIC SRV FUND	1,348,195	2,277,523	2,163,145
579	STRATEGIC TECHNOLOGY PLAN FUND	2,958,665	4,461,450	6,097,091
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,071,779	1,136,200	1,310,953
	Internal Service Funds Total	$ 13,888,306	$ 18,778,021	$19,696,454

FUND	TRUST & AGENCY FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
701	IPFIA SERIES A	$ 4,667,532	$ 4,683,531	$4,811,047
702	REFUNDING ASSESSMENT DIST 99-1	966,260	971,656	962,669
703	REFUNDING ASSESSMENT DIST 99-2	4,194,207	4,205,338	4,180,040
704	IPFIA SERIES B	4,350,335	4,358,829	4,357,475
705	REFUNDING ASSESSMENT DISTRICT 01-1	694,244	697,282	689,633
706	REFUNDING ASSESSMENT DISTRICT 01-2	4,072,317	4,083,479	4,060,885
707	IPFIA SERIES C	5,630,821	6,710,320	6,718,331
708	REASSESSMENT DIST 03-1	622,522	786,932	774,202
709	REASSESSMENT DIST 03-2	5,609,540	6,797,836	6,773,476
710	A.D.89-10 WESTPARK VARIABLE RA	1,924,479	2,407,677	2,804,880
711	A.D. 89-10 WESTPARK FIXED RATE	1,973,778	1,994,631	1,961,645
721	AD 00-18SHADY CNYON&TURT RIDGE	604,942	987,047	7,450,098
733	AD 00-18 FIXED RATE (G2) CONV 2002	3,357,546	3,548,848	3,516,371
735	AD 03-19 NORTHERN SPHERE	961,467	759,278	21,339,476
736	AD87-8 G5 FIXED RATE CONVERSION	938,048	1,634,951	331,226
737	AD00-18 G3 FIXED RATE CONVERSION	1,188,349	1,954,209	2,061,988
738	A.D. 93-14G1 FIXED RATE CONV	188,647	147,876	155,014
739	03-19 NORTHWOOD II FIXED GROUP 1	195,808	332,708	493,153
740	87-8 FIXED RATE CONVERSION GROUP 6	387,762	456,617	823,047
741	93-14 FIXED RATE CONVERSION GROUP 2	55,521	40,716	74,035
742	97-16 FIXED RATE CONVERSION GROUP 6	32,262	61,232	116,932
744	AD 80-2 DEBT SERV FX REFI HARV	195,651	0	0
745	A.D. 83-3 FIXED RATE YALE/TRAB	669,811	678,760	671,940
746	CFD 04-1 CENTRAL PARK	1,494	0	119,581
747	AD 87-8 GRP 7 FIXED RATE CONV	0	0	1,029,719
748	AD 93-14 GRP 3 FIXED RATE CONV	0	0	407,091
749	AD 97-17 GRP 4 FIXED RATE CONV	4,429	0	247,458
750	AD 00-18 GRP 4 FIXED RATE CONV	4,425	0	1,365,396
751	AD 03-19 GRP 2 FIXED RATE CONV	5,086	0	1,470,738
752	AD 04-20 PORTOLA SPRINGS VAR RT	0	80,000	2,481,997
753	CFD 05-2 COLUMBUS GROVE	0	0	128,106
754	AD 03-19 GRP 3 FIXED RATE CONV	0	0	1,014,067
755	AD 00-18 GRP 5 FIXED RATE CONV	0	0	535,272
757	AD85-7 VAR SPECTRUM DEBT SERVI	678,203	1,366,390	1,879,939
760	AD87-8 ICD/BAKE PKWY DEBT SVC	16,291,411	1,541,498	15,509,762
767	AD 94-15 WESTPARK II SERIES A	662,377	918,894	1,047,919
768	AD 95-12 VARIABLE RATE (SERIES	(5)	0	0
769	AD 95-12 FIXED RATE (SERIES B)	411,183	4,542,536	0
770	AD95-12 GROUP ONE BONDS FX	197,685	2,246,930	0
771	AD 97-16 NORTHWEST IRVINE VARI	2,272,862	966,347	1,080,028
774	A.D 94-13 VARIABLE RT-OAKCREEK	376,580	653,818	874,374
775	AD97-17 LOWER PETERS CYN EAST	559,242	1,068,072	1,334,826
776	AD93-14 SPECT 6N/SPECT 7	9,118,177	1,871,587	6,248,079
	Trust & Agency Funds Total	$ 74,064,996	$ 63,555,825	$111,901,915

Budget Summary

All Funds – Revenue Comparison

FUND	GENERAL FUND	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
001	GENERAL FUND	$ 100,851,843	$ 98,634,876	$178,190,744
	General Fund Total	$ 100,851,843	$ 98,634,876	$178,190,744

FUND	GENERAL RESERVE FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
002	ASSET MANAGEMENT PLAN FUND	$ 490,894	$ 2,182,729	$1,539,029
003	COMPENSATED ABSENCES FUND	13,795	588,060	770,701
005	DEVELOPMENT SERVICES FUND	3,395,741	2,680,398	3,527,206
006	RESERVE FOR ECONOMIC UNCERTAINTIES	61,467	215,600	180,000
009	REVENUE CLEARING FUND	543,740	544,894	559,508
010	REHABILITATION FUND	105,760	156,485	275,842
024	BUILDING AND SAFETY FUND	8,719,930	9,353,551	12,161,595
027	DEVELOPMENT ENGINEERING	0	1,637,143	2,212,200
030	COMMUNITY SERVICES FUND	2,107,400	1,608,014	1,916,175
051	ASSET FORFEITURE JUSTICE DEPT	66,330	0	0
052	ASSET FORFEITURE TREASURY DEPT	188	232	0
053	ASSET FORFEITURE OC AND STATE	151,587	2,359	0
	General Reserve Funds Total	$ 15,656,834	$ 18,969,465	$23,142,256

FUND	SPECIAL REVENUE FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
108	IRVINE REDEVELOPMENT FUND	$ 7,897	$ 3,012	$34,965
110	MEASURE M LOCAL TURNBACK FUND	2,458,047	2,666,929	2,805,732
111	GAS TAX FUND	3,084,866	3,221,987	3,361,334
112	LOCAL PARK FEES FUND	3,640,175	51,136	2,380,661
113	FEES & EXACTIONS FUND	1,862,260	2,032,194	129,356
114	HOME GRANT FUND	23,008	1,674,872	851,371
118	SYSTEMS DEVELOPMENT FUND	5,062,883	4,309,816	5,158,563
119	LLPM MAINTENANCE DISTRICT	5,175,934	5,523,401	5,820,745
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	0	0	171,048
122	NORTH IRVINE TRANSP MITIGATION PROGRAM	8,626,651	7,080,035	366,895
123	IRVINE BUSINESS CENTER	1,962,656	3,593,384	4,737,431
123	IRVINE BUSINESS CENTER	5,715,746	4,740,543	2,312,718
125	COMM DEVELOP BLOCK GRANT FUND	1,456,361	2,750,636	2,888,984
126	SENIOR SERVICE FOUNDATION	25,311	30,342	28,060
128	NUTRITION PROGRAM FUND	241,020	254,271	247,184
130	AB2766 - AIR QUALITY IMPROVMNT	198,443	189,036	205,212
132	SLURRY SEAL SUR CHG FUND	247,205	289,497	290,402
136	MAJOR SPECIAL EVENTS FUND	323,613	350,242	282,994
138	IBC TRANSPORTATION MGMT PROGRA	31,807	88,674	106,743
139	SUPPL.LAW ENFORCEMENT SERV.FD	248,282	247,841	0
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	-46	12,238	225
143	COPS GRANTS FUND	444,663	127,984	41,666
144	PUBLIC SAFETY - STATE GRANTS	60,294	185,758	76,939
145	STRUCTURAL FIRE FUND	146,035	1,842,174	1,842,174
180	ORANGE COUNTY GREAT PARK CORPORATION	1,009	0	2,900,000
	Special Revenue Funds Total	$ 41,044,119	$ 41,266,002	$37,041,402

Budget Summary

All Funds – Revenue Comparison

FUND	CAPITAL PROJECTS FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
203	CFD 05-2 IMPROVEMENTS	$0	$0	$16,170,190
205	CFD 04-1 IMPROVEMENTS	0	0	16,073,437
206	AD84-6 MAIN/ALTON/HARVD/THIEL/BARRANCA	3,667	54,370	65,501
207	AD85-7 TECH CTR/IRV CTR/BIOSCN CENTER	27,638	81,422	121,887
208	AD87-8 SPECTRUM 5 NORTH	70,813	370,811	648,380
209	AD89-9 & 94-15 WESTPARK NORTH	69,968	172,329	342,168
212	AD95-12 NORTHWOOD POINT	1,994	4,323	0
213	AD 94-13 OAKCREEK	177,967	191,630	402,540
214	AD 93-14 IRVINE SPECTRUM 6	3,997,360	1,575,010	764,447
215	AD 97-16 NORTHWEST IRVINE	215,360	1,009,374	452,894
216	AD 97-17 LOWER PETERS CANYON EAST	277,468	329,850	773,386
217	AD 00-18 SHADY CYN - TURTLE RIDGE	24,655,333	145,856	572,463
218	AD 03-19 NORTHERN SPHERE	79,407,072	171,645	541,965
219	AD04-20 PORTOLA SPRINGS	0	0	1,066,308
250	CAPITAL IMPROV PROJ FUND - CIR	47,112	92,916	156,934
250	CAPITAL IMPROV PROJ FUND - CIR	27,494,227	19,127,411	10,964,250
252	TRAILS DEVELOPMENT FUND B	-330	3,800	525
252	TRAILS DEVELOPMENT FUND B	320,374	32,997	2,997
254	RAILROAD GRADE SEPARATION	24,942	63,682	125,172
254	RAILROAD GRADE SEPARATION	16,158,424	10,703,250	10,339,356
260	CAPITAL IMPROV PROJ FUND-NON C	36,044	115,370	139,084
260	CAPITAL IMPROV PROJ FUND-NON C	7,477,929	4,784,741	830,759
262	COL. BILL BARBER MC MEMORIAL P	45,568	77,615	113,298
262	COL. BILL BARBER MC MEMORIAL P	1,830,121	0	0
263	HERITAGE PARK AQUATICS COMPLEX	26,316	32,432	19,423
263	HERITAGE PARK AQUATICS COMPLEX	3,000,000	0	12,830
264	HARVARD PARK EXPANSION FUND	145	816	0
265	WOODBRIDGE PARK	12,724	887	0
281	FEE DISTRICT 89-1 (BAKE/I5 INT	259,184	161,928	315,565
282	FEE DISTRICT NO. 92-1	888	2,529	3,187
	Capital Projects Funds Total	$ 165,638,306	$ 39,306,994	$61,018,946

FUND	DEBT SERVICE FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
349	INFRASTRUCTURE AUTHORITY FUND	$ 9,565,517	$ 10,187,364	$10,823,681
350	CULVER GRADE SEPARATION	4,809	18,081	34,599
	Debt Service Funds Total	$ 9,570,326	$ 10,205,445	$10,858,280

FUND	INTERNAL SERVICE FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
501	INVENTORY	$ 284,172	$ 265,200	$256,000
570	INSURANCE FUND	5,126,704	5,181,703	5,798,260
574	FLEET SERVICES FUND	2,572,910	2,761,242	3,161,518
577	MISC. EQUIPMENT INT. SERVICE F	241,291	178,902	9,784
578	TELEPHONE,MAIL,DUPLIC SRV FUND	1,660,331	2,039,300	2,521,650
579	STRATEGIC TECHNOLOGY PLAN FUND	2,352,501	3,071,783	5,390,689
580	CIVIC CENTER MAINTENANCE & OPERATIONS FD	1,077,269	1,136,200	1,310,953
	Internal Service Funds Total	$ 13,315,176	$ 14,634,330	$18,448,854

Budget Summary

All Funds – Revenue Comparison

FUND	TRUST & AGENCY FUNDS	ACTUALS 2003-04	ADJUSTED BUDGET 2004-05	ADOPTED BUDGET 2005-06
701	IPFIA SERIES A	$ 5,119,688	$ 5,119,151	$5,184,666
702	REFUNDING ASSESSMENT DIST 99-1	980,830	944,375	855,129
703	REFUNDING ASSESSMENT DIST 99-2	4,513,786	4,055,729	3,582,123
704	IPFIA SERIES B	4,704,780	4,727,070	4,759,224
705	REFUNDING ASSESSMENT DISTRICT 01-1	738,282	741,772	680,617
706	REFUNDING ASSESSMENT DISTRICT 01-2	4,126,149	4,075,975	3,932,157
707	IPFIA SERIES C	6,129,020	7,519,356	7,579,172
708	REASSESSMENT DIST 03-1	783,394	789,389	811,123
709	REASSESSMENT DIST 03-2	6,750,402	6,886,092	6,757,522
710	A.D.89-10 WESTPARK VARIABLE RA	2,198,349	2,417,607	2,422,914
711	A.D. 89-10 WESTPARK FIXED RATE	2,063,974	2,110,927	7,000
721	AD 00-18SHADY CNYON&TURT RIDGE	35,955	100	263
733	AD 00-18 FIXED RATE (G2) CONV 2002	3,467,643	3,542,783	3,473,741
735	AD 03-19 NORTHERN SPHERE	10,472,017	100	263
736	AD87-8 G5 FIXED RATE CONVERSION	7,968,236	443,964	168,190
737	AD00-18 G3 FIXED RATE CONVERSION	4,701,085	1,986,637	2,036,736
738	A.D. 93-14G1 FIXED RATE CONV	2,065,347	223,200	140,889
739	03-19 NORTHWOOD II FIXED GROUP 1	907,185	514,439	445,842
740	87-8 FIXED RATE CONVERSION GROUP 6	10,825,057	901,099	701,997
741	93-14 FIXED RATE CONVERSION GROUP 2	874,940	96,149	79,095
742	97-16 FIXED RATE CONVERSION GROUP 6	1,320,032	139,290	124,126
744	AD 80-2 DEBT SERV FX REFI HARV	2,440	0	0
745	A.D. 83-3 FIXED RATE YALE/TRAB	676,381	697,674	3,000
746	CFD 04-1 CENTRAL PARK	-151	0	11,197,434
747	AD 87-8 GRP 7 FIXED RATE CONV	0	0	16,651,518
748	AD 93-14 GRP 3 FIXED RATE CONV	0	0	4,020,682
749	AD 97-17 GRP 4 FIXED RATE CONV	0	0	249,863
750	AD 00-18 GRP 4 FIXED RATE CONV	0	0	1,345,134
751	AD 03-19 GRP 2 FIXED RATE CONV	1	0	2,126,458
752	AD 04-20 PORTOLA SPRINGS VAR RT	0	0	1,263
753	CFD 05-2 COLUMBUS GROVE	0	0	6,064,518
754	AD 03-19 GRP 3 FIXED RATE CONV	0	0	22,671,040
755	AD 00-18 GRP 5 FIXED RATE CONV	0	0	8,231,524
757	AD85-7 VAR SPECTRUM DEBT SERVI	508,406	1,366,390	1,879,939
760	AD87-8 ICD/BAKE PKWY DEBT SVC	615,575	961,272	1,321,498
767	AD 94-15 WESTPARK II SERIES A	833,195	918,894	1,047,919
771	AD 97-16 NORTHWEST IRVINE VARI	1,140,016	966,447	966,447
774	A.D 94-13 VARIABLE RT-OAKCREEK	361,191	653,818	874,374
775	AD97-17 LOWER PETERS CYN EAST	157,247	1,068,072	1,334,826
776	AD93-14 SPECT 6N/SPECT 7	-438,774	2,482	274,282
789	RETIREE HEALTH INSURANCE TRUST FUND	112	0	0
	Trust & Agency Funds Total	$ 84,601,788	$ 53,870,253	$124,004,508

Budget Summary
Comparison With Other Cities

City Of Irvine
FY 2005-06 Data Comparison

	Irvine		Anaheim		Costa Mesa		Newport Beach	
Population (a)	**Population**	**% Change**	**Population**	**% Change**	**Population**	**% Change**	**Population**	**% Change**
Jan-03	164,800	4.73%	337,400	1.07%	111,500	0.99%	80,000	9.62%
Jan-04	171,987	4.18%	343,374	1.74%	113,118	1.43%	80,800	0.99%
Jan-05	180,803	4.88%	345,317	0.56%	113,440	0.28%	82,255	1.04%
FY 05-06 Assessed Valuation (b)	$33,773,536,857		$28,555,981,854		$11,650,813,525		$30,056,702,290	
Outstanding Debt	$34,965,000		$6,625,000		$33,545,000		$28,411,236	
All Fund Expenditures	$565,793,260		$1,298,284,157		$110,725,264		$178,867,173	
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	300.81	59,853,921	173.33	43,795,600	386.07	24,417,016	296.85
Property Tax	26,245,000	145.16	41,966,578	121.53	21,023,500	185.33	50,885,915	618.64
Vehicle License Fee	1,550,000	8.57	1,751,739	5.07	6,153,800	54.25	300,000	3.65
Hotel Tax	7,085,000	39.19	70,767,647	204.94	4,900,000	43.19	8,000,000	97.26
Franchise Fee	5,482,000	30.32	22,012,768	63.75	2,366,000	20.86	2,008,500	24.42
Total	$ 94,750,000	$ 524.05	$ 196,352,653	$ 568.62	$ 78,238,900	$ 690	$ 85,611,431	$ 1,041
General Fund Expenditures	City Total	$ per Capita	City Total	$ per Capita	City Total	$ per Capita	City Total	$ per Capita
General Government	8,007,747	44.29	10,067,602	29.15	2,228,839	19.65	3,555,250	43.22
Administrative Services	4,726,559	26.14	9,621,445	27.86	11,995,453	105.74	6,533,887	79.43
Community Development	6,717,969	37.16	12,006,735	34.77	4,066,200	35.84	6,274,934	76.29
Community Services	23,573,191	130.38	26,585,727	76.99	3,600,000	31.73	10,111,797	122.93
Public Safety	40,740,049	225.33	89,103,894	258.04	33,262,549	293.22	35,833,026	435.63
Public Works	23,351,909	129.16	15,544,153	45.01	15,205,397	134.04	25,010,113	304.06
Total	$ 107,117,424	$ 592	$ 162,929,556	$ 472	$ 70,358,438	$ 620	$ 87,319,007	$ 1,062

Data Sources:
(a) California Department of Finance
(b) Orange County Register July 9, 2005

CITY COUNCIL RESOLUTION NO. 05-66

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 2005-2006.

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 2005-2006 is approved and adopted by the City Council of the City of Irvine as follows:

GENERAL FUND	
Operating Appropriations	
City Manager's Office	$8,007,747
Administrative Services	$4,726,559
Community Development	$6,717,969
Community Services	$23,573,191
Public Safety	$40,740,049
Public Works	$23,351,909
Non-Departmental	$6,336,427
Total Operating Appropriations	$113,453,851
Operating Transfers-Out (To)	
AMP/Rehabilitation Reserve Funds	$1,000,000
Reserve for Economic Uncertainty	$1,698,229
Great Park Fund (ETRPA Dues)	$645,091
Great Park Operating Corporation	$66,021,575
Total Operating Transfers-Out	$69,364,895
Other Transfers-Out (To)	
Great Park Fund	$0
Rehabilitation Reserve Fund	$0
Reserve for Loans & Prior Commitments	$0
Non-Reoccurring Allocations	$0
Total Other Transfers-Out	$0
TOTAL - GENERAL FUND	$182,818,746
SPECIAL FUNDS	
Appropriations	$296,208,339
Transfers-Out	86,766,175
Sub-Total	$382,974,514
Reserves	514,532,823
TOTAL - SPECIAL FUNDS	$897,507,337
TOTAL - ALL FUNDS	$1,080,326,083

That the City Council adopts the Fiscal Year 2005-2006 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 14th day of June 2005.

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 JERI L. STATELY, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Irvine, held on the 14th day of June 2005.

AYES:	4	COUNCILMEMBERS:	Agran, Choi, Kang, and Krom
NOES:	1	COUNCILMEMBERS:	Shea
ABSENT:	0	COUNCILMEMBERS:	None

CITY CLERK OF THE CITY OF IRVINE

CITY COUNCIL RESOLUTION NO. 05-67

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF IRVINE ADOPTING THE ANNUAL APPROPRIATIONS LIMIT FOR FISCAL YEAR 2005-2006.

WHEREAS, California Constitution Article XIIIB 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 XIIIB in determining the Appropriations Limit for Fiscal Year 2005-2006.

NOW, THEREFORE, BE IT RESOLVED, that the Appropriations Limit for Fiscal Year 2005-2006 shall be $158,285,986, and the Appropriations Subject to Limitation in Fiscal Year 2005-2006 shall be $95,550,537.

1

PASSED AND ADOPTED by the City Council of the City of Irvine at a regular meeting held on the 14th day of June 2005.

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 JERI L. STATELY, City Clerk of the City of Irvine, HEREBY DO CERTIFY that the foregoing resolution was duly adopted at a regular meeting of the City Council of the City of Irvine, held on the 14th day of June 2005.

AYES:	4	COUNCILMEMBERS:	Agran, Choi, Kang, and Krom
NOES:	1	COUNCILMEMBERS:	Shea
ABSENT:	0	COUNCILMEMBERS:	None

CITY CLERK OF THE CITY OF IRVINE

2 CC RESOLUTION 05-67

IRVINE REDEVELOPMENT AGENCY RESOLUTION NO. 05-10

A RESOLUTION OF THE BOARD OF DIRECTORS OF THE IRVINE REDEVELOPMENT AGENCY APPROVING THE BUDGET FOR THE IRVINE REDEVELOPMENT AGENCY FOR THE FISCAL YEAR 2005-2006.

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 2005-2006 is approved and adopted by the Board of Directors of the Irvine Redevelopment Agency as follows:

Expenditures		
Salaries & Benefits	$	661,637
Services & Supplies	$	3,776,500
Capital Equipment	$	30,000
Other Expenses		
Interest Expenses	$	151,000
TOTAL	$	4,619,137

PASSED AND ADOPTED by the Board of Directors of the Irvine Redevelopment Agency at a special meeting held on the 14th day of June 2005.

CHAIR IRVINE REDEVELOPMENT AGENCY

ATTEST:

SECRETARY OF THE
IRVINE REDEVELOPMENT AGENCY

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

I, JERI L. STATELY, Secretary of the Irvine Redevelopment Agency DO HEREBY CERTIFY that the foregoing Resolution was duly adopted at a special meeting of the Irvine Redevelopment Agency held on the 14th day of June 2005, 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

2 RDA RESOLUTION 05-10

City Manager's Department

Budget Summary:

The FY 2005-06 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 $8,007,747 and revenues of $35,000. The budget provides for a total of 48 full-time employees and 42.3 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

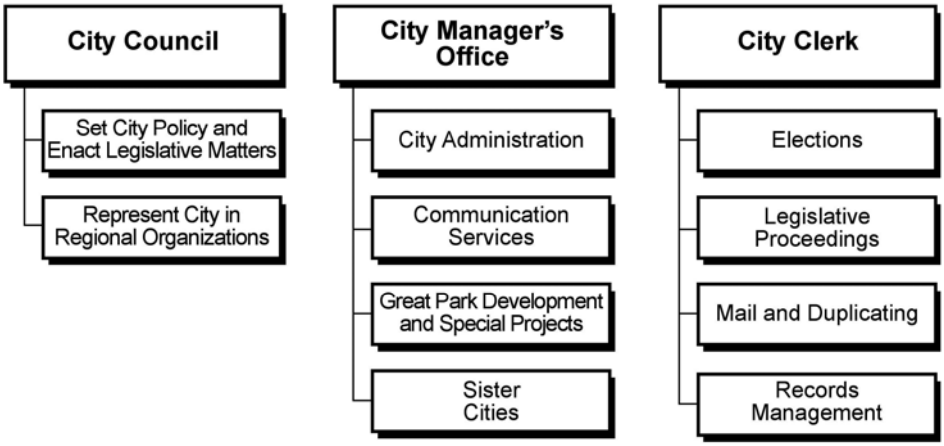
- Provide administrative support to ensure the City maintains and enhances a sound fiscal base.
- Oversee the development of The Orange County Great Park.
- Conduct analysis of legislation that may impact City operations, particularly those pertaining to budget issues.

Promote effective government

- Oversee the development of the City's annual budget.
- Oversee the planning and coordination of the Strategic Business Plan, which is a five-year fiscal forecast that helps 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.
- Manage and maintain all City documents and records.

City Manager's Department

Services to the Community:



City Manager's Department

Department Budget Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$3,913,941	$3,909,090	$4,375,165
Services & Supplies	$2,414,029	$2,522,664	$3,551,082
Capital Equipment	$0	$34,500	$81,500
Subtotal	$6,327,970	$6,466,254	$8,007,747
Cost Allocated	($5,155)	$0	$0
Revenues	($37,595)	($35,000)	($35,000)
GENERAL FUND SUPPORT	$6,285,221	$6,431,254	$7,972,747
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$413,830	$574,773	$1,965,214
Services & Supplies	$2,642,954	$4,611,858	$11,243,169
Capital Equipment	$8,563	$356,910	$312,000
Subtotal	$3,065,347	$5,543,542	$13,520,383
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$4,327,771	$4,483,863	$6,340,379
Services & Supplies	$5,056,983	$7,134,522	$14,794,251
Capital Equipment	$8,563	$391,410	$393,500
Cost Allocated	($5,155)	$0	$0
TOTAL COST	$9,388,162	$12,009,795	$21,528,130
STAFFING SUMMARY			
Full Time	31.00	39.00	47.07
Part Time	24.84	32.18	33.25
TOTAL STAFF:	55.84	71.18	80.32

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.

2005-06 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	2003-04	2004-05	2005-06
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	15.6%	14.8%	13.9%
Effectiveness			
• Constituent satisfaction with City services	95%	95%	95%

City Manager's Department
City Council

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$584,061	$632,157	$652,899
Services & Supplies	$404,399	$328,279	$971,900
Capital Equipment	$0	$0	$0
Subtotal	$988,460	$960,436	$1,624,799
Cost Allocated	$0	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$988,460	$960,436	$1,624,799
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,460	$100,061	$100,005
Services & Supplies	$0	$0	$0
Capital Equipment	$0	$0	$0
Subtotal	$1,460	$100,061	$100,005
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$585,521	$732,218	$752,904
Services & Supplies	$404,399	$328,279	$971,900
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$989,920	$1,060,497	$1,724,804

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Senior Office Specialist	0.00	0.00	0.50
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
Subtotal:	3.00	3.00	3.50
PART TIME			
Council Executive Assistant 1	0.00	0.90	1.07
Council Executive Assistant 2	0.25	0.00	0.00
Council Executive Assistant 3	1.33	0.91	2.30
Council Executive Assistant 4	1.81	4.33	2.98
Council Person	3.00	3.00	3.00
Irvine Redevelopment Board	5.00	5.00	0.00
ITA Board Member	0.00	0.00	5.00
Mayor	1.00	1.00	1.00
Mayor Pro Tem	1.00	1.00	1.00
Office Assistant III-PT	0.38	0.38	0.00
Subtotal:	13.76	16.52	16.35
TOTAL STAFF:	16.76	13.61	19.85

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, including telecommunications, public information services and cable franchise administration, and ensures that departments deliver quality services. 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 Sister Cities, receiving foreign dignitaries, and business development with foreign countries.

2005-06 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 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	2003-04	2004-05	2005-06
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
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	43.4%	43.3%	43.4%
Effectiveness			
• Percent of resident satisfaction with City services	N/A	97%	97%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$2,023,646	$1,857,472	$2,174,978
Services & Supplies	$721,906	$907,304	$1,356,007
Capital Equipment	$0	$34,500	$73,500
Subtotal	$2,745,552	$2,799,276	$3,604,485
Cost Allocated	($5,155)	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$2,740,398	$2,799,276	$3,604,485
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$96,760	$131,131	$0
Services & Supplies	$492,303	$3,599,406	$1,918,091
Capital Equipment	$0	$356,910	$110,000
Subtotal	$589,062	$4,087,447	$2,028,091
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$2,120,406	$1,988,603	$2,174,978
Services & Supplies	$1,214,209	$4,506,709	$3,274,098
Capital Equipment	$0	$391,410	$183,500
Cost Allocated	($5,155)	$0	$0
TOTAL COST	$3,329,460	$6,886,722	$5,632,576

City Manager's Department

City Manager

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Management Analyst I	0.00	0.00	1.00
(N) Manager, Comm & Marketing	0.00	0.00	1.00
(N) Media Services Specialist	0.00	0.00	1.00
(N) Public Information Specialist	0.00	0.00	1.00
(N) Senior Office Specialist	0.00	0.00	0.50
Administrative Secretary	2.00	2.00	2.00
Assistant City Manager	2.00	2.00	0.90
Assistant To The City Manager	2.00	0.00	0.00
City Manager	1.00	1.00	1.00
Com Partner & Participation Admin	0.00	1.00	1.00
Com Services Coordinator	1.00	1.00	1.00
Director Of Strategic Programs	1.00	0.00	0.00
Executive Asst To City Mgr	0.00	1.00	1.00
Executive Coordinator	1.00	1.00	1.00
Executive Secretary	1.00	1.00	1.00
International Program Coordinator	1.00	0.00	0.00
Media Services Coordinator	2.00	2.00	2.00
Public Information Officer	1.00	1.00	1.00
Subtotal:	15.00	13.00	16.40
PART TIME			
Administrative Aide-PT	0.76	0.75	0.75
Media Services Specialist-PT	0.00	0.00	0.50
Office Assistant III-PT	0.38	0.38	0.00
Program Specialist-EPT	0.75	0.75	0.75
Program Specialist-PT	0.63	0.63	0.00
Public Information Assist-PT	0.63	0.63	0.63
Video Production Specialist-PT	0.00	0.50	0.00
Subtotal:	3.14	3.64	2.63
TOTAL STAFF:	18.14	16.64	19.03

City Manager's Department

City Clerk

Goal:

To provide Citywide administration of legislative proceedings including preparation of materials for conducting and recording City Council meetings and minutes for City Council and all City commissions; administration of campaign finance regulations, elections management, dissemination of public information; records research and retention; and management of mail, duplicating and central reception services.

Description:

The City Clerk's Office connects city and citizens with public information; provides administration of state campaign finance regulations per 1974 Political Reform Act, and public meetings according to the Ralph M. Brown Act; management of all elections; processes all subpoenas and requests for public information; administration of agreements, resolutions, ordinances, and claims; management of resumes and minutes for the City Council, Boards, and commissions; administration and custodian of all the City documents; administration of the records destruction program ensuring compliance with State and local codes; administration of web interface for public access of records (Irvine Quick Records); management of all mail for City Hall and 21 satellite sites; procures and provides duplicating equipment and services for all City departments and staff and satellite sites; and administration of centralized telephone system.

2005-06 Standards:

- Provide professional, administrative, analytical, election, 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;
- Process incoming/outgoing/special delivery mail and duplicating projects.

Measurements	2003-04	2004-05	2005-06
Services			
• City Council and Commission Meetings Attended (# of meetings)	139	142	140
• No. Copies: Duplicating Ctr/Convenience Copiers	6,905,757	7,684,826	7,684,826
• Documents Filmed or Imaged (# of documents)	650,024	905,500	900,000
• Subpoenas and Public Information Requests Processed (# of requests)	2,829	3,775	3,775
• Pieces of mail processed (# of pieces)	691,937	772,454	772,454
Efficiency			
• Percent change in Public Information Requests/Documents filmed	5%	24%	24%
• Percent of all services provided in Legislative/Records/Duplicating/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%	24.9%	24.9
Effectiveness			
• Percent of constituent satisfaction with City services	97%	98%	98%

City Manager's Department
City Clerk

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$892,857	$960,318	$1,071,309
Services & Supplies	$655,594	$755,798	$705,800
Capital Equipment	$0	$0	$8,000
Subtotal	$1,548,451	$1,716,116	$1,785,109
Cost Allocated	$0	$0	$0
Revenues	($37,595)	($35,000)	($35,000)
GENERAL FUND SUPPORT	$1,510,857	$1,681,116	$1,750,109
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$315,610	$343,581	$372,771
Services & Supplies	$774,995	$811,946	$985,374
Capital Equipment	$8,563	$0	$22,000
Subtotal	$1,099,167	$1,155,527	$1,380,145
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,208,467	$1,303,899	$1,444,080
Services & Supplies	$1,430,588	$1,567,744	$1,691,174
Capital Equipment	$8,563	$0	$30,000
Cost Allocated	$0	$0	$0
TOTAL COST	$2,647,619	$2,871,643	$3,165,254

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Duplicating Technician	0.00	0.00	1.00
(N) Information Specialist	0.00	0.00	2.00
Assistant City Clerk	0.00	1.00	1.00
City Clerk	1.00	1.00	1.00
City Clerk Specialist	1.00	2.00	2.00
Deputy City Clerk	2.00	1.00	1.00
Duplicating Technician	1.00	1.00	1.00
Information Specialist	1.00	1.00	1.00
Lead Mail & Duplicating	1.00	1.00	1.00
Mail & Duplicating Supervisor	1.00	1.00	1.00
Municipal Records Administrator	1.00	1.00	1.00
Supervising Information Specialist	1.00	1.00	1.00
Subtotal:	10.00	11.00	14.00
PART TIME			
City Clerk Specialist-EPT	0.88	0.00	0.00
Duplicating Technician-EPT	0.88	0.88	0.00
Duplicating Technician-PT	0.88	0.88	0.88
Information Specialist-EPT	4.40	4.40	3.52
Subtotal:	7.04	6.16	4.40
TOTAL STAFF:	17.04	17.16	18.40

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.

2005-06 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	2003-04	2004-05	2005-06
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	8.7%	4.5%	3.9%
Effectiveness			
• Percent of user satisfaction with City Attorney services	98%	98%	98%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$0	$0	$0
Services & Supplies	$549,487	$290,000	$290,000
Capital Equipment	$0	$0	$0
Subtotal	$549,487	$290,000	$290,000
Cost Allocated	$0	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$549,487	$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	$549,487	$290,000	$290,000
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$549,487	$290,000	$290,000

City Manager's Department

City Attorney's Office

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME	N/A	N/A	N/A
TOTAL STAFFING	N/A	N/A	N/A

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.

2005-06 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 close.
- Provide revenue projections that are supported by objective information and prudent assumptions.
- Process city attorney invoices within 30 days of receipt.
- Assist other departments with budget preparation, cost of service analysis, and forecasting economic trends impacting departmental operations.

Measurements	2003-04	2004-05	2005-06
Services			
• Preparation of the Budget (# of documents)	1	1	1
• Preparation & approval of budget adjustments (# of adjustments)	100	85	75
• Preparation of Monthly and Quarterly Budget Report (# of reports)	10	10	10
Efficiency			
• Percent of financial reports submitted to Finance Commission within 30 days of month end close	100%	100%	100%
• Percent of city attorney bills processed within standard	100%	100%	100%
• Percent of budget adjustments processed within standard	100%	100%	100%
Unit Cost			
• Percent of the City Manager's Department General Fund operating budget expenditures	7.8%	10.8%	9.1%
• Percent of City General Fund operating budget expenditures	0.53%	0.68%	0.60
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 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$413,377	$459,143	$475,979
Services & Supplies	$82,644	$241,283	$227,375
Capital Equipment	$0	$0	$0
Subtotal	$496,020	$700,426	$703,354
Cost Allocated	$0	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$496,020	$700,426	$703,354
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	$413,377	$459,143	$475,979
Services & Supplies	$82,644	$241,283	$227,375
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$496,020	$700,426	$703,354

City Manager's Department

Budget and Strategic Business Planning

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Budget Officer	2.00	2.00	2.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	3.00	3.00	3.00
PART TIME			
Intern II-PT	0.90	0.00	0.00
Management Analyst I-EPT	0.00	0.88	0.88
Subtotal:	0.90	0.88	0.88
TOTAL STAFF:	3.90	3.88	3.88

City Manager's Department
Great Park

Goal:

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

Description:

The Irvine City Council established the Orange County Great Park Corporation in June 2003 and assigned it the responsibility for designing, constructing and operating the Great Park. The Orange County Great Park Corporation Board of Directors adopted its first year Business Plan in December 2004 and its staffing and governance structures in March and April 2005. This staffing and governance structure is provided by a team of City staff who are charged with ensuring the role and responsibilities of the Corporation are achieved. Throughout FY 2005-06, the Orange County Great Park Corporation will oversee the initial phases of the transformation of MCAS El Toro into the Orange County Great Park.

2005-06 Standards:

- Enter into the Development Agreement with the Lennar Corporation.
- Complete the Master Designer selection process.
- Issue a contract for the Concrete Demolition and Recycling Program.
- Retain the Program Manager.
- Develop a Recreational Vehicle Leasing program.
- Implement the Community Visioning Process and Great Park Communications Program.
- Complete the Great Park Recreation Needs Assessment.

Measurements	2005-06
Services	**TBD***
• Sign Development Agreement with property owner, Lennar Corp. • Weekly, bi-weekly and monthly meetings with Board and Lennar Corp. for development of Great Park. • Provide and Implement Requests for Quotations/Proposals and Contracts. • Implement Needs Assessment and Master Designer Process.	
Efficiency	**TBD***
Unit Cost	**TBD***
Effectiveness	**TBD***

** Program begins in F/Y 2005-06. Measurements to be developed as part of program initiation.*

City Manager's Department
Great Park

Service Center Summary:

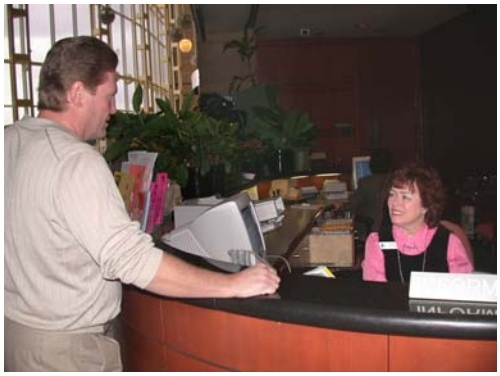
Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$0	$0	$0
Services & Supplies	$0	$0	$0
Capital Equipment	$0	$0	$0
Subtotal	$0	$0	$0
Cost Allocated	$0	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$0	$0	$0
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$1,492,438
Services & Supplies	$1,375,657	$200,507	$8,339,704
Capital Equipment	$0	$0	$180,000
Subtotal	$1,375,657	$200,507	$10,012,142
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$1,492,438
Services & Supplies	$1,375,657	$200,507	$8,339,704
Capital Equipment	$0	$0	$180,000
Cost Allocated	$0	$0	$0
TOTAL COST	$1,375,657	$200,507	$10,012,142

City Manager's Department
Great Park

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Assistant To The City Manager	0.00	0.00	1.00
(N) Media Services Coordinator	0.00	0.00	1.00
Administrative Secretary	0.00	1.00	1.00
CEO-Great Park Corp	0.00	1.00	1.00
Deputy CEO-Great Park	0.00	1.00	1.00
Deputy City Clerk	0.00	1.00	1.00
Executive Secretary	0.00	1.00	1.00
Manager, Fiscal Services	0.00	0.00	0.15
Mgr, Great Park Com & PA	0.00	1.00	1.00
Mgr, Great Park Engineering	0.00	1.00	1.00
Mgr, Great Park Operations	0.00	1.00	0.02
Mgr, Great Park Planning	0.00	1.00	1.00
Subtotal:	0.00	9.00	10.17
PART TIME			
(N) Great Park Board Aide	0.00	0.00	9.00
Subtotal:	0.00	0.00	9.00
TOTAL STAFF:	0.00	9.00	19.17

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, 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 2005-06 General Fund Budget has decreased from the prior year by $791,079, or -14%. The major area that decreased is Contributed Capital expenditures to the City's Strategic Technology Fund, decreasing by $1,218,000 or -62%. This is a result of a revised method for allocating the contributed capital to each of the operating departments. Removing Contributed Capital from the comparison Fiscal Year 2005-06 have increased $427,368 or 12%. The current budget provides for staffing of 53 full-time and 11.85 part-time positions, for a total of 64.85, which is an increase of 5.61, or 9.5%.

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 and employees 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

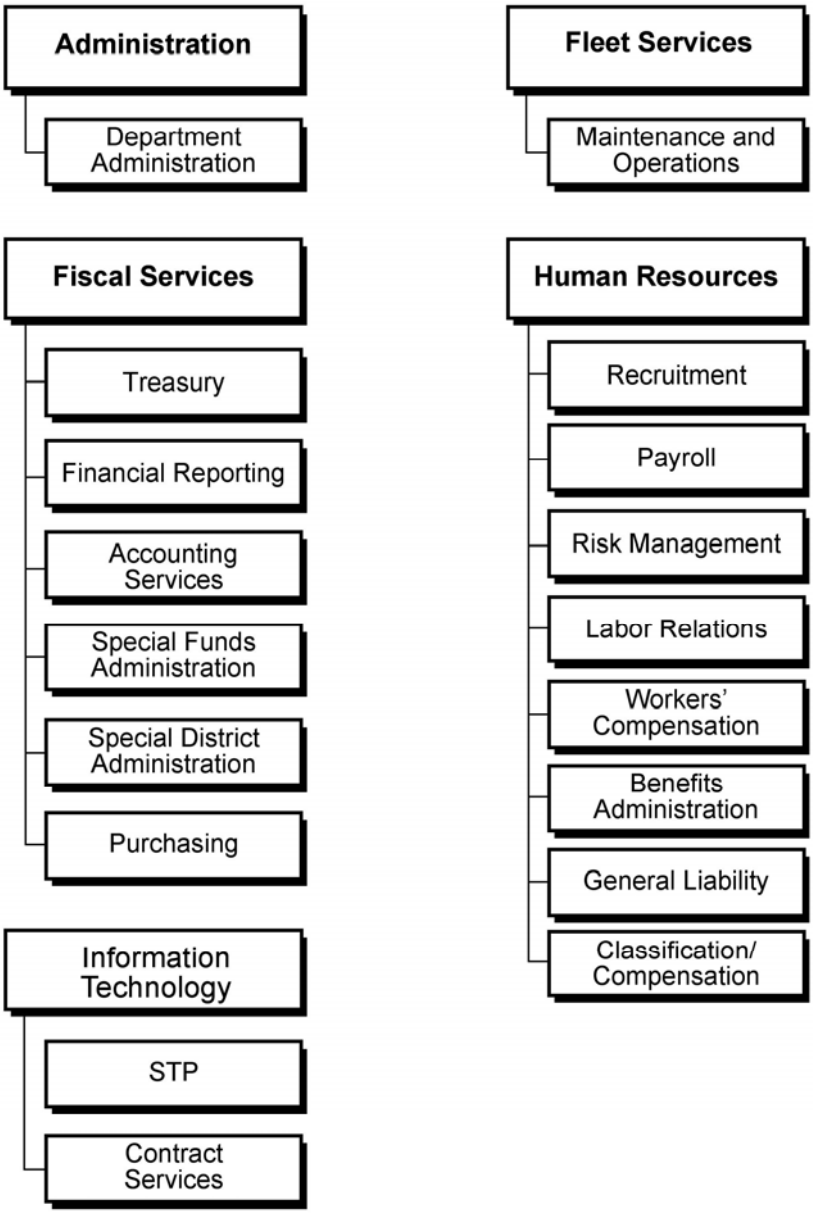
- Provide efficient government services that minimize the cost of services to the community.
- Provide and add value to the community with quality services and infrastructure enhancements through the administration of the City's financial assets.
- Effectively manage City debt to maintain the highest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

Promote effective government

- Provide professional, effective and efficient support services to the operating departments.
- 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 to support City employees and constituent information needs.

Administrative Services Department

Services to the Community:



Administrative Services Department

Department Budget Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$2,329,358	$2,531,555	$2,879,898
Services & Supplies	$2,526,775	$3,020,583	$1,846,661
Capital Equipment	$5,000	$0	$0
Subtotal	$4,861,132	$5,552,138	$4,726,559
Cost Allocated	($12,513)	$0	$0
Revenues	($83,843)	($66,100)	($31,600)
GENERAL FUND SUPPORT	$4,764,776	$5,486,038	$4,694,959
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$2,174,742	$2,290,853	$2,648,586
Services & Supplies	$88,650,886	$73,896,542	$122,819,965
Capital Equipment	$241,941	$3,620,277	$3,568,152
Subtotal	$91,067,568	$79,807,672	$129,036,703
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$4,504,099	$4,822,408	$5,528,484
Services & Supplies	$91,177,660	$76,917,125	$124,666,626
Capital Equipment	$246,941	$3,620,277	$3,568,152
Cost Allocated	($12,513)	$0	$0
TOTAL COST	$95,916,188	$85,359,810	$133,763,262

STAFFING SUMMARY			
Full Time	49.00	50.00	53.00
Part Time	8.56	9.24	11.85
TOTAL STAFF:	57.56	59.24	64.85

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, vehicle fleet services, payroll and benefits administration.

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. In addition, the division is responsible for the administration of the City's Defined Contribution and Defined Benefit Pension Plans for those employees who elected not to transfer to CalPERS in 2003.

2005-06 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	2003-04	2004-05	2005-06
Services			
• Department expenditures as a percentage of total operating budget	6.0%	6.1%	4.17%
Effectiveness			
• Department expenses not to exceed 7% of total General Fund budget at current service levels	100%	100%	100%
Unit Cost			
• Percent of the Administrative Services Department General Fund net operating budget expenditures devoted to Department Administration	30.2%	33.7%	31.86%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$411,821	$409,558	$443,582
Services & Supplies	$1,878,929	$2,275,549	$1,052,150
Capital Equipment	$0	$0	$0
Subtotal	$2,290,750	$2,685,107	$1,495,732
Cost Allocated	$0	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$2,290,750	$2,685,107	$1,495,732
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	$411,821	$409,558	$443,582
Services & Supplies	$1,878,929	$2,275,549	$1,052,150
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$2,290,750	$2,685,107	$1,495,732

Administrative Services Department

AS Administration

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
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:	3.00	3.00	3.00
PART TIME			
Finance Commissioner	5.00	5.00	5.00
Subtotal:	5.00	5.00	5.00
TOTAL STAFF:	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 and 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 eight 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.

2005-06 Standards:

- Safeguard the City's financial assets through prudent internal control policies.
- Provide responsive accounting services within generally accepted accounting principles.
- Deposit all revenues within one (1) 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.
- Process all requests for purchases within an average of three business days.
- Ensure compliance with governmental regulations.

Measurements	2003-04	2004-05	2005-06
Services (Output)			
• Number of A/P warrants and payroll checks/direct deposits	39,861	44,165	45,000
• Turnaround time for processing warrants	6 days	6 days	6 days
• Number of accounts receivable invoices	7,990	8,100	8,350
• Number of purchase orders placed	1,600	2,100	2,100
• Number of Purchasing Cards administered	75	90	90
Unit Cost			
• Accounting cost (stated as cost per report filed)	$1,172	$1,262	$970
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	98%	98%	98%
• Percent of monthly reports available on-time	100%	100%	100%

Administrative Services Department
Fiscal Services

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$1,164,345	$1,221,146	$1,228,186
Services & Supplies	$305,010	$331,252	$300,605
Capital Equipment	$0	$0	$0
Subtotal	$1,469,355	$1,552,398	$1,528,791
Cost Allocated	($12,513)	$0	$0
Revenues	($83,843)	($66,100)	($31,600)
GENERAL FUND SUPPORT	$1,372,998	$1,486,298	$1,497,191
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$790,724	$812,882	$980,228
Services & Supplies	$79,306,076	$64,039,695	$112,102,181
Capital Equipment	$0	$0	$0
Subtotal	$80,096,800	$64,852,577	$113,082,409
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,955,069	$2,034,028	$2,208,414
Services & Supplies	$79,611,086	$64,370,947	$112,402,786
Capital Equipment	$0	$0	$0
Cost Allocated	($12,513)	$0	$0
TOTAL COST	$81,553,642	$66,404,975	$114,611,200

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Accounting Technician	0.00	0.00	1.00
(N) Senior Accounting Tech	0.00	0.00	0.55
Accountant	2.00	1.00	1.00
Accounting Technician	2.00	2.00	2.00
Administrative Secretary	2.00	2.00	2.00
Buyer	1.00	0.00	0.00
Finance Administrator	2.00	2.00	1.90
Lead Accounting Technician	1.00	1.00	1.00
Manager, Fiscal Services	1.00	1.00	0.80
Purchasing Agent	1.00	1.00	1.00
Senior Accountant	4.00	4.00	3.75
Senior Accounting Technician	4.00	4.00	4.00
Senior Buyer	1.00	2.00	2.00
Senior Office Specialist	1.00	1.00	1.00
Treasury Specialist	0.00	1.00	1.00
Subtotal:	22.00	22.00	23.00
PART TIME			
Accounting Technician-EPT	0.90	0.90	0.25
Subtotal:	0.90	0.90	0.25
TOTAL STAFF:	22.90	22.90	23.25

Administrative Services Department

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.

2005-06 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	2003-04	2004-05	2005-06
Inventory			
• Budgeted Vehicles	349	352	423
• CNG Vehicles	50	50	44
• Heavy Equipment	7	7	7
• Fuel Depots	2	2	2
Efficiency			
• Number of work orders accomplished	2,000	2,350	3,400
• Number of heavy equipment repairs	318	300	330
• Number of vehicles serviced on time	100%	100%	100%
• Number of unscheduled maintenance repair	850	850	1,000
Unit Cost			
• Cost of maintenance per vehicle	$2,535	$2,000	$2,000
• Value of vehicle modifications	$30,000	$30,000	$35,000
Effectiveness			
• Average vehicle down time (Goal 3% or less).	1.8%	1.9%	2.0%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
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	$638,936	$653,427	$770,485
Services & Supplies	$1,432,829	$791,178	$862,922
Capital Equipment	$0	$1,334,677	$1,538,152
Subtotal	$2,071,766	$2,779,282	$3,171,559
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$638,936	$653,427	$770,485
Services & Supplies	$1,432,829	$791,178	$862,922
Capital Equipment	$0	$1,334,677	$1,538,152
Cost Allocated	$0	$0	$0
TOTAL COST	$2,071,766	$2,779,282	$3,171,559

Administrative Services Department
Fleet Services

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Equipment Mechanic	0.00	0.00	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	6.00	7.00
PART TIME			
Equipment Mechanic-PT	0.75	0.75	0.44
Equipment Service Worker-PT	0.44	0.44	0.44
Subtotal:	1.19	1.19	0.88
TOTAL STAFF:	7.19	7.19	7.88

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. To reduce and control risk exposure for the City and community.

Description:

Human Resources is responsible for 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. Human Resources administers the workers' compensation and wellness and safety programs.

2005-06 Standards:

- Issue three training resource directories and develop and offer a strategic training program including workplace safety training at all City facilities on an annual basis.
- Maintain the number of open workers' compensation claims, per full-time equivalent employee, at less than 0.20 per employee.
- Maintain newly litigated workers compensation cases at a rate lower than 10% of open workers' compensation claims
- Conduct studies on at least 3 classification series per year.
- Prepare recruitment flyers, selection guidelines and advertising strategy for open recruitments within 7 working days following receipt of requisition.
- Conduct the 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	2003-04	2004-05	2005-06
Services			
• Number of recruitments budgeted per fiscal year	45	45	55
Number of payroll checks processed per pay period	973	973	1,173
Efficiency			
• Percent of eligibility lists established (open) filled within 15 weeks	100%	99%	100%
Percent of injured employees placed in modified job w/i 3 days of injury	78%	90%	80%
Unit Cost			
• Average cost of non-sworn (open) recruitments	$2,400	$2,300	$2,500
• Average incurred cost per workers' compensation claim	$7,780	$8,169	$11,780
• Percent of the Administrative Services Department General Fund net operating budget expenditures devoted to Human Resources	22.3%	21.2%	21.2%
Effectiveness			
• Average monthly Wellness Center sign-ins	650	650	460
• Percent rating "good" or "excellent" for workers' compensation healthcare	88%	88%	81%
• Open workers' compensation claims per FTE budgeted employee	0.22	0.20	0.20

Administrative Services Department
Human Resources

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$753,192	$900,851	$1,208,130
Services & Supplies	$342,836	$413,782	$493,906
Capital Equipment	$5,000	$0	$0
Subtotal	$1,101,028	$1,314,633	$1,702,036
Cost Allocated	$0	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$1,101,028	$1,314,633	$1,702,036
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$745,081	$824,544	$747,037
Services & Supplies	$5,209,724	$6,905,370	$5,964,957
Capital Equipment	$0	$0	$0
Subtotal	$5,954,805	$7,729,914	$6,711,994
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,498,273	$1,725,395	$1,955,167
Services & Supplies	$5,552,560	$7,319,152	$6,458,863
Capital Equipment	$5,000	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$7,055,832	$9,044,547	$8,414,030

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Aide	2.00	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	1.00	1.00
Management Analyst I	1.00	1.00	1.00
Management Analyst II	2.00	3.00	3.00
Manager, Human Resources	1.00	1.00	1.00
Payroll Systems Specialist	1.00	2.00	2.00
Personnel Administrator	1.00	1.00	1.00
Program Assistant	4.00	3.00	3.00
Program Specialist	0.00	1.00	1.00
Risk Mgmt Administrator	1.00	1.00	1.00
Senior Accounting Technician	1.00	0.00	0.00
Senior Office Specialist	0.00	1.00	1.00
Subtotal:	17.00	18.00	18.00
PART TIME			
Human Resources Specialist-PT	0.47	0.47	0.50
Intern I-PT	0.00	0.68	4.00
Program Assistant-PT	0.00	0.00	0.47
Senior Office Specialist-EPT	1.00	1.00	0.75
Subtotal:	1.47	2.15	5.72
TOTAL STAFF:	18.47	20.15	23.72

Community Development Department

Budget Summary:

The FY 2005-06 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 Proposed building codes. The department's budget is based on the continuation of essential, mandated and City Council-directed services and includes expenditures of $6,717,969 and revenues of $382,000. The budget provides for a total of 89 full-time employees and 16.5 part-time employees.

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

Strategic Goals:

Maintain and enhance the physical environment

- 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

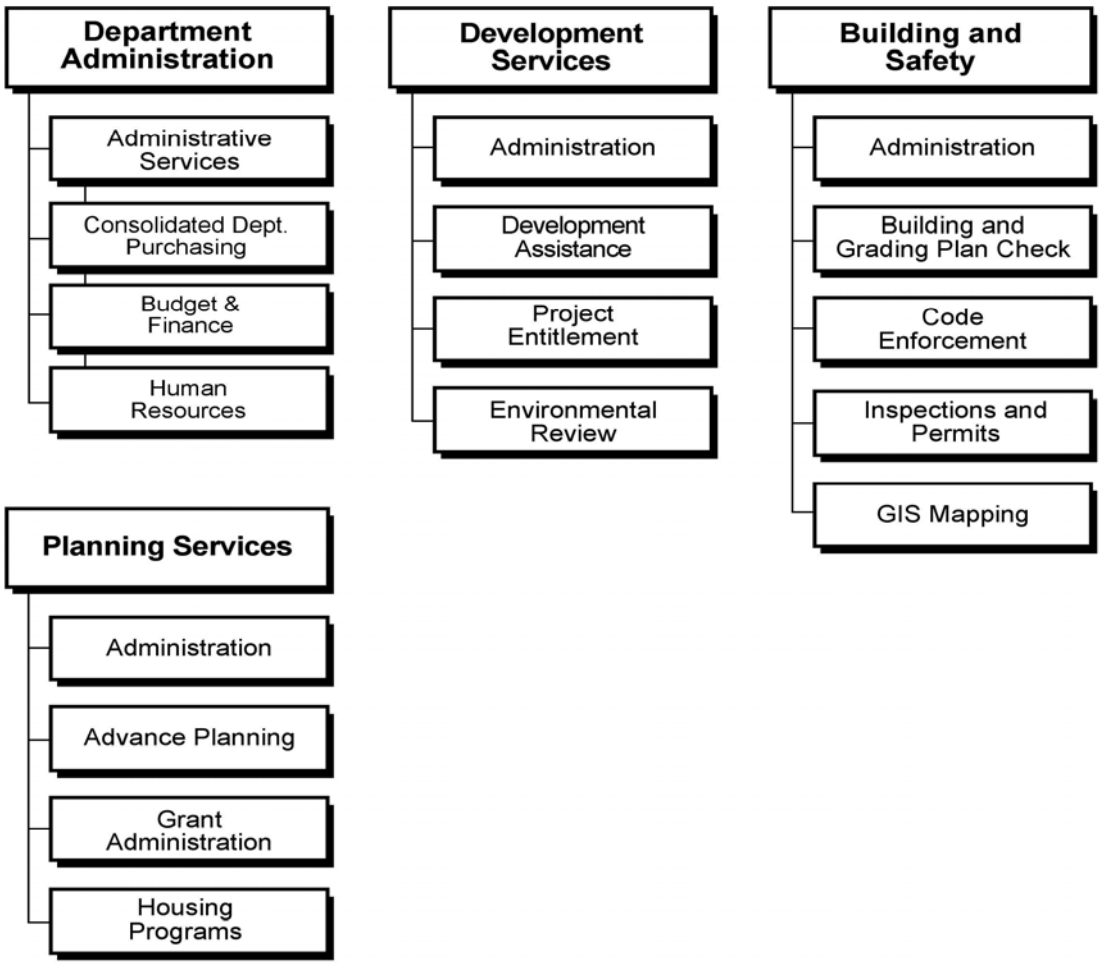
- Continue to take actions that make Irvine an attractive place to do business such as maintaining development processing time standards and competitive fee structures.

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 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$3,677,197	$3,705,275	$4,065,015
Services & Supplies	$1,731,540	$2,142,482	$2,652,954
Capital Equipment	$0	$0	$0
Subtotal	$5,408,737	$5,847,757	$6,717,969
Cost Allocated	($346,584)	$0	$0
Revenues	($378,727)	($308,000)	($382,000)
GENERAL FUND SUPPORT	$4,683,426	$5,539,757	$6,335,969
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$5,154,904	$5,663,057	$6,554,488
Services & Supplies	$4,990,819	$9,170,693	$8,881,497
Capital Equipment	$48,997	$36,000	$5,000
Subtotal	$10,194,720	$14,869,750	$15,440,985
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$8,832,101	$9,368,332	$10,619,503
Services & Supplies	$6,722,358	$11,313,175	$11,534,451
Capital Equipment	$48,997	$36,000	$5,000
Cost Allocated	($346,584)	$0	$0
TOTAL COST	$15,256,872	$20,717,507	$22,158,954

STAFFING SUMMARY			
Full Time	77.50	84.00	88.60
Part Time	16.07	15.15	16.45
TOTAL STAFF:	93.57	99.15	105.05

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 89 full time and 17 part time employees. Annually, the section processes more than 300 public requests for records research.

2005-06 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	2003-04	2004-05	2005-06
Services			
• Number of requests for information from the City Manager's Office	150	193	150
• Number of TW2s	85	64	80
• Number of Response Letters completed	64	52	60
Efficiency			
• Percent of public requests for files and information responded to within 10 days.	100%	100%	100%
• Percent of invoices processed within 15 days	95%	95%	95%
Unit Cost			
• Percent of the Community Development Department's General Fund operating budget expenditures devoted to Administration services	33.2%	33.3%	35.4%
Effectiveness			
• Overall customer service evaluations that met or exceeded customer expectations	94%	93%	95%

Community Development Department
CD Administration

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$561,451	$567,181	$503,119
Services & Supplies	$1,119,933	$1,380,410	$1,876,900
Capital Equipment	$0	$0	$0
Subtotal	$1,681,384	$1,947,591	$2,380,019
Cost Allocated	($1,340)	$0	$0
Revenues	($178,284)	($102,017)	($177,000)
GENERAL FUND SUPPORT	$1,501,760	$1,845,574	$2,203,019
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$92,082	$67,869	$50,242
Services & Supplies	$0	$0	$0
Capital Equipment	$0	$0	$0
Subtotal	$92,082	$67,869	$50,242
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$653,533	$635,050	$553,361
Services & Supplies	$1,119,933	$1,380,410	$1,876,900
Capital Equipment	$0	$0	$0
Cost Allocated	($1,340)	$0	$0
TOTAL COST	$1,772,125	$2,015,460	$2,430,261

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Aide	0.00	1.00	1.00
Administrative Coordinator	1.00	1.00	0.90
Director, Community Development	1.00	1.00	0.90
Program Assistant	1.00	0.00	0.00
Program Specialist	1.00	0.00	0.00
Senior Management Analyst	1.00	1.00	0.90
Senior Office Specialist	0.80	0.80	0.80
Subtotal:	5.80	4.80	4.50
PART TIME			
Senior Office Specialist-EPT	0.35	0.35	0.35
Subtotal:	0.35	0.35	0.35
TOTAL STAFF:	6.15	5.15	4.85

Community Development Department
Planning Services

Goal:

To successfully implement long range planning programs that support the City's strategic priorities and the goals of the community.

Description:

The Planning Services Division oversees the work programs for all long-range planning in the Community Development Department, including initial entitlements for planning area scale projects such as Planning Areas, 1, 18, and 39. The division is responsible for implementation of affordable housing programs and for ensuring that the General Plan and other planning programs effectively implement the City Council's vision for the Community. This section oversees the administration of CDBG and HOME programs and provides support to the City Manager's Office on special projects, including the planning and redevelopment of the Great Park.

2005-06 Standards:

- Complete all work programs per established schedules and deadlines.
- Complete the annual allocation process for CDBG and HOME funds by May 2006.
- Present the annual Affordable Housing Status Report to the City Council by September 2005.
- Respond to Affordable Housing inquiries within 24 hours.
- Develop an Affordable Housing Strategy and present to the City Council by March 2006.

Measurements	2003-04	2004-05	2005-06
Services			
• Number of Public Service Agencies assisted	13	16	18
• Number of Responses to requests for Affordable Housing information	1,400	1,800	1,800
• Interagency reviews	15	15	15
• Number of OCFHC calls for Assistance	370	370	370
Efficiency			
• Respond to interagency reviews within timeframes established by the requesting agencies	95%	100%	100%
• Respond to housing assistance calls within 24 hours	95%	98%	98%
Unit Cost			
• Percent of the Community Development Department's General Fund operating budget expenditures devoted to Planning Services	18.4%	9.4%	11.1%
Effectiveness			
• Percentage of approved CDBG funds allocated for housing and capital improvement projects	65%	65%	65%

Community Development Department
Planning Services

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$782,774	$481,861	$636,122
Services & Supplies	$168,847	$66,100	$109,600
Capital Equipment	$0	$0	$0
Subtotal	$951,621	$547,961	$745,722
Cost Allocated	($20,978)	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$930,643	$547,961	$745,722
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$173,310	$310,251	$102,765
Services & Supplies	$1,328,743	$5,055,889	$3,589,693
Capital Equipment	$48,997	$31,000	$0
Subtotal	$1,551,050	$5,397,140	$3,692,458
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$956,084	$792,112	$738,887
Services & Supplies	$1,497,590	$5,121,989	$3,699,293
Capital Equipment	$48,997	$31,000	$0
Cost Allocated	($20,978)	$0	$0
TOTAL COST	$2,481,693	$5,945,101	$4,438,180

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	0.50	0.50	0.50
Associate Planner	1.00	1.85	1.70
Grants Coordinator	1.00	1.00	1.00
Manager, Planning Services	1.00	1.00	0.90
Principal Planner	2.00	2.00	2.00
Senior Planner	1.70	0.00	0.00
Strategic Programs Administrator	1.00	1.00	0.00
Subtotal:	8.20	7.35	6.10
PART TIME			
Intern II-PT	0.20	0.00	0.00
Intern I-PT	0.20	0.00	0.00
Subtotal:	0.40	0.00	0.00
TOTAL STAFF:	8.60	7.35	6.10

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 planning programs.

Description:

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

2005-06 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.
- Enhance development processing procedures by conducting and responding to applicant surveys.
- Complete semi-annual updates of the citywide land use database by July 2005 and January 2006.
- Improve current planning processes, update physical development standards, and initiate new community planning initiatives by July 2006.

Measurements	2003-04	2004-05	2005-06
Services			
• Number of development cases reviewed by the Planning Commission	51	62	62
• Number of development cases reviewed by the Zoning Administrator	40	45	45
• Number of development cases reviewed by the Subdivision Committee	21	15	15
• Number of code compliance cases processed	407	400	400
• Number of requests for public information	11,072	11,100	11,100
Efficiency			
• Permits processed within established timeframes	97%	97%	97%
• Phone calls returned within 24 hours	100%	100%	100%
• 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
• Percent of the Community Development Department's General Fund operating budget expenditures devoted to Development Services	23.3%	33.6%	32.1%
Effectiveness			
• Division customer survey ratings that met or exceeded customer expectations	94%	93%	95%

Community Development Department
Development Services

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$1,377,896	$1,611,406	$1,800,727
Services & Supplies	$123,917	$354,700	$354,700
Capital Equipment	$0	$0	$0
Subtotal	$1,501,813	$1,966,106	$2,155,427
Cost Allocated	($322,000)	$0	$0
Revenues	($200,443)	($205,983)	($205,000)
GENERAL FUND SUPPORT	$979,371	$1,760,123	$1,950,427
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$459,579	$623,777	$737,746
Services & Supplies	$1,458,656	$1,030,000	$1,225,000
Capital Equipment	$0	$0	$0
Subtotal	$1,918,235	$1,653,777	$1,962,746
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,837,475	$2,235,183	$2,538,473
Services & Supplies	$1,582,573	$1,384,700	$1,579,700
Capital Equipment	$0	$0	$0
Cost Allocated	($322,000)	$0	$0
TOTAL COST	$3,098,049	$3,619,883	$4,118,173

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Assistant Planner	0.00	0.00	2.00
Administrative Secretary	1.50	1.50	1.50
Associate Planner	3.00	6.15	6.30
Manager, Development Services	1.00	1.00	1.00
Principal Planner	2.50	3.00	3.00
Senior Office Specialist	0.20	0.20	0.20
Senior Planner	7.30	7.00	7.00
Subtotal:	15.50	18.85	21.00
PART TIME			
Assistant Planner-EPT	1.92	0.95	2.85
Associate Planner-EPT	0.95	2.00	0.00
Intern II-PT	0.00	0.50	0.75
Intern I-PT	0.20	0.00	0.00
Planning Commissioner	5.00	5.00	5.00
Senior Office Specialist-EPT	0.50	0.55	0.55
Zoning Administrator	1.00	1.00	1.00
Subtotal:	9.57	10.00	10.15
TOTAL STAFF:	25.07	28.85	31.15

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.

2005-06 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	2003-04	2004-05	2005-06
Efficiency			
• Maintain established turnaround times for division activities including inspections, plan checks, and GIS maps	95 to 100%	95 to 100%	95 to 100%
Unit Cost			
• Percent of the Building and Safety Division's General Fund operating expenditures devoted to Building and Safety Administration services	5.4%	3.9%	6.1%
Effectiveness			
• Division customer survey ratings that met or exceeded customer expectations	90%	90%	90%

Community Development Department
Building and Safety Administration

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$100,143	$143,882	$155,465
Services & Supplies	$66,717	$52,900	$48,600
Capital Equipment	$0	$0	$0
Subtotal	$166,860	$196,782	$204,065
Cost Allocated	$0	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$166,860	$196,782	$204,065
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$164,864	$212,289	$228,296
Services & Supplies	$62,363	$271,930	$429,800
Capital Equipment	$0	$0	$0
Subtotal	$227,227	$484,219	$658,096
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$265,007	$356,171	$383,761
Services & Supplies	$129,080	$324,830	$478,400
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$394,087	$681,001	$862,161

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Chief Building Official	1.00	0.00	0.00
Deputy Dir/Chief Bldg Official	0.00	1.00	1.00
Senior Management Analyst	0.50	0.50	0.50
Senior Office Specialist	0.50	0.50	0.50
Subtotal:	3.00	3.00	3.00
TOTAL STAFF:	3.00	3.00	3.00

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.

2005-06 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	2003-04	2004-05	2005-06
Services			
• Number of Applications received	2,527	2,400	2,600
• Number of Inspections Completed	156,835	125,000	130,000
• Number of Permits Issued	14,137	13,100	14,000
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%
Unit Cost			
• Average Plan Check cost per sq/ft – New SFD units	$0.33	$0.33	$0.33
• Average Inspection cost per sq/ft – New SFD units	$0.22	$0.22	$0.22
• Percent of the Community Development Department's General Fund operating budget expenditures devoted to Inspection, Plan Check and Permit Services	3.1%	2.9%	2.5%
Effectiveness			
• Division customer satisfaction survey rating that met or exceeded customer expectations	93%	94%	95%
• Percentage of counter customers served within 20 minutes	82%	83%	75%

Community Development Department
Inspection, Plan Check, and Permit Services

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$103,044	$115,522	$103,674
Services & Supplies	$54,752	$55,772	$62,654
Capital Equipment	$0	$0	$0
Subtotal	$157,796	$171,294	$166,328
Cost Allocated	($2,264)	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$155,532	$171,294	$166,328
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$4,225,518	$4,373,427	$5,223,307
Services & Supplies	$2,096,399	$2,812,874	$3,556,704
Capital Equipment	$0	$5,000	$5,000
Subtotal	$6,321,917	$7,191,301	$8,785,011
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$4,328,562	$4,488,949	$5,326,981
Services & Supplies	$2,151,151	$2,868,646	$3,619,358
Capital Equipment	$0	$5,000	$5,000
Cost Allocated	($2,264)	$0	$0
TOTAL COST	$6,477,449	$7,362,595	$8,951,339

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Senior Building Inspector	0.00	0.00	1.84
(N) Senior Plan Check Engineer	0.00	0.00	1.00
Administrative Aide	0.00	1.00	1.00
Building Inspection Supervisor	2.85	2.85	2.85
Building Inspector	0.92	0.92	0.92
Deputy Building Official	0.85	0.85	0.85
Engineering Geologist	1.00	1.00	1.00
Lead Permit Specialist	1.00	0.00	0.00
Permit Specialist I	1.00	1.00	1.00
Permit Specialist II	3.00	4.00	4.00
Plans Examiner	2.00	2.00	2.00
Principal Plan Check Engineer	1.00	1.00	1.00
Senior Building Inspector	11.04	12.88	12.88
Senior Civil Engineer	1.00	1.00	1.00
Senior Construction Inspector	3.68	3.68	3.68
Senior Management Analyst	1.50	1.50	1.50
Senior Office Specialist	0.50	0.50	0.50
Senior Permit Specialist	2.92	3.92	3.92
Senior Plan Check Engineer	4.00	5.00	5.00
Subtotal:	38.26	43.10	45.94
PART TIME			
Information Specialist-EPT	1.00	0.00	0.00
Intern II-PT	0.48	0.48	0.00
Intern I-PT	0.48	0.48	0.00
Permit Specialist I - EPT	0.00	0.00	1.00
Permit Specialist-EPT	0.00	1.00	0.00
Senior Office Specialist-EPT	0.95	0.95	0.95
Senior Plan Check Engineer-EPT	0.95	0.00	0.00
Senior Plan Check Engineer-PT	0.00	0.00	0.50
Subtotal:	3.85	2.90	2.45
TOTAL STAFF:	42.11	46.00	48.39

Community Development Department
Code Enforcement & 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.

2005-06 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 the first phase of the GIS Development Plan.
- Complete water quality inspections required by NPDES Water Quality Permit.

Measurements	2003-04	2004-05	2005-06
Services			
• Number of Code Enforcement cases received	1,210	1,200	1,200
• Number of GIS projects completed	379	494	540
• Number of illegal signs removed	5,115	6,200	6,400
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	100%	100%	100%
Unit Cost	18.8%	17.4%	15.9%
• Percent of the Community Development Department's General Fund operating budget expenditures devoted to Code Enforcement and GIS Services			
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 & GIS Services

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$751,889	$785,423	$865,908
Services & Supplies	$197,374	$232,600	$200,500
Capital Equipment	$0	$0	$0
Subtotal	$949,263	$1,018,023	$1,066,408
Cost Allocated	($3)	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$949,260	$1,018,023	$1,066,408
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$39,552	$75,444	$212,132
Services & Supplies	$44,658	$0	$80,300
Capital Equipment	$0	$0	$0
Subtotal	$84,209	$75,444	$292,432
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$791,440	$860,867	$1,078,040
Services & Supplies	$242,032	$232,600	$280,800
Capital Equipment	$0	$0	$0
Cost Allocated	($3)	$0	$0
TOTAL COST	$1,033,469	$1,093,467	$1,358,840

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) GIS Analyst	0.00	0.00	1.00
(N) Senior Building Inspector	0.00	0.00	0.16
Associate Engineer	1.00	1.00	1.00
Building Inspection Supervisor	0.15	0.15	0.15
Building Inspector	0.08	0.08	0.08
Code Enforcement Coordinator	1.00	0.00	0.00
Code Enforcement Supervisor	0.00	1.00	1.00
Deputy Building Official	0.15	0.15	0.15
GIS Application Specialist	1.00	1.00	1.00
GIS Supervisor	0.00	1.00	1.00
Senior Building Inspector	0.96	1.12	1.12
Senior Civil Engineer	1.00	0.00	0.00
Senior Construction Inspector	0.32	0.32	0.32
Senior GIS Analyst	1.00	1.00	1.00
Senior Permit Specialist	0.08	0.08	0.08
Subtotal:	6.74	6.90	8.06
PART TIME			
Building Inspector-EPT	0.90	0.90	0.00
Engineering Aide-EPT	0.00	0.00	1.00
Engineering Aide-PT	1.00	1.00	0.00
Intern II-PT	0.00	0.00	0.50
Intern I-PT	0.00	0.00	1.00
Senior Building Inspector-EPT	0.00	0.00	1.00
Subtotal:	1.90	1.90	3.50
TOTAL STAFF:	8.64	8.80	11.56

Community Services Department

Budget Summary:

The FY 2005-06 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 $23,235,707 with revenues of $5,720,328. The budget provides for a total of 82 full-time employees, and 209.3 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 including buildings, neighborhood and community 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

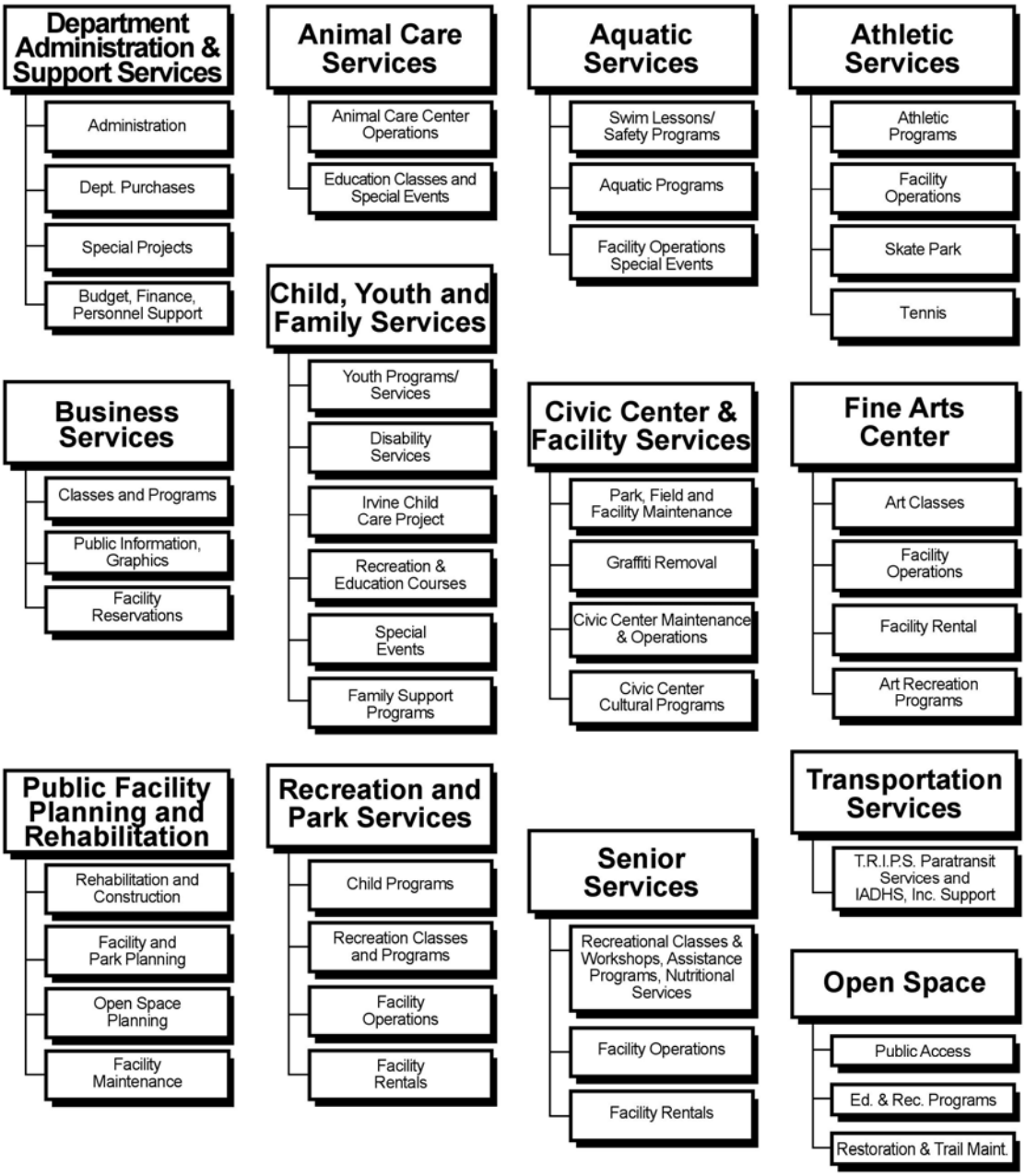
- Support local businesses and non-profit organizations through collaboration and coordination of activities.
- Implement the City's annual Capital Improvement Program regarding parks and facilities.

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 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$12,554,046	$14,319,103	$14,562,627
Services & Supplies	$5,678,338	$6,760,368	$8,960,564
Capital Equipment	$5,179	$68,316	$50,000
Subtotal	$18,237,564	$21,147,787	$23,573,191
Cost Allocated	($32,846)	$0	$0
Revenues	($5,153,884)	($5,523,700)	($5,720,328)
GENERAL FUND SUPPORT	$13,050,833	$15,624,087	$17,852,863
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$934,740	$985,475	$970,927
Services & Supplies*	$4,526,676	$7,007,259	$6,929,862
Capital Equipment	$22,723	$0	$0
Subtotal	$5,484,139	$7,992,734	$7,900,789
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$13,488,787	$15,304,578	$15,533,554
Services & Supplies*	$10,205,014	$13,767,627	$15,890,426
Capital Equipment	$27,902	$68,316	$50,000
Cost Allocated	($32,846)	$0	$0
TOTAL COST	$23,688,856	$29,140,521	$31,473,980
STAFFING SUMMARY			
Full Time	83.00	83.00	82.00
Part Time	188.32	208.96	209.29
TOTAL STAFF:	271.32	291.96	291.29

* 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.

2005-06 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	2003-04	2004-05	2005-06
Efficiency			
• Administrative costs as a percentage of the overall budget	2.2%	1.9%	2.2%
Unit Cost			
• Percentage of the Community Services Department net General Fund operating budget expenditures devoted to Department Administration	4.0%	3.7%	3.0%
• General Fund administrative section net cost per capita	$3.32	$3.23	$2.89
Effectiveness			
• Percent of customer satisfaction rating as "Excellent" and "Good"	94%	94%	94%
• Percent of customer satisfaction rating as "Fair"	4%	4%	4%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$541,451	$529,785	$486,959
Services & Supplies	$26,830	$28,816	$33,816
Capital Equipment	$0	$0	$0
Subtotal	$568,282	$558,601	$520,775
Cost Allocated	$0	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$568,282	$558,601	$520,775
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	$541,451	$529,785	$486,959
Services & Supplies	$26,830	$28,816	$33,816
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$568,282	$558,601	$520,775

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	1.00	1.00	1.00
Deputy Director, Comm Services	1.00	1.00	1.00
Director, Community Services	1.00	1.00	1.00
Subtotal:	4.00	4.00	4.00
PART TIME			
Community Services Commissioner	5.00	5.00	5.00
Senior Office Specialist-RPT	0.35	0.00	0.00
Subtotal:	5.35	5.00	5.00
TOTAL STAFF:	9.35	9.00	9.00

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.

2005-06 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	2003-04	2004-05	2005-06
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)	9,000	9,000	11,000
Efficiency			
• Annual number of animals sheltered	2,705	2,262	2,800
• Annual number of sheltered days	62,000	66,000	70,000
• Average number of sheltered days	23	30	25
• Percentage of tagged and registered animals that are returned to owners	97%	97%	98%
• Percentage of impounded animals spayed/neutered prior to adoption	100%	100%	100%
• Annual volunteer hours	10,200	10,000	12,000
Unit Cost			
• Percentage of the Community Services Department net General Fund operating budget expenditures devoted to Animal Care services	3.6%	3.2%	3.7%
• Net cost per animal per shelter day	$9.16	$8.94	$8.59
Effectiveness			
• Percentage of combined Customer service satisfaction rating of "Very Good" or "Excellent"	99%	95%	98%
• Percentage of tagged and registered animals returned to owners	97%	98%	98%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$733,845	$842,599	$825,710
Services & Supplies	$196,866	$130,383	$213,783
Capital Equipment	$0	$0	$0
Subtotal	$930,711	$972,982	$1,039,493
Cost Allocated	$0	$0	$0
Revenues	($412,326)	($475,246)	($417,600)
GENERAL FUND SUPPORT	$518,385	$497,736	$621,893
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$16,831	$12,491	$11,320
Services & Supplies	$64,561	$72,346	$172,945
Capital Equipment	$0	$0	$0
Subtotal	$81,392	$84,837	$184,265
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$750,676	$855,090	$837,030
Services & Supplies	$261,427	$202,729	$386,728
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$1,012,103	$1,057,819	$1,223,758

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Animal Care Center Coordinator	1.00	1.00	1.00
Animal Care Center Supervisor	1.00	1.00	1.00
Animal Care Center Veterinarian	1.00	0.00	0.00
Community Services Superintendent	0.00	0.00	0.12
Registered Veterinarian Tech	0.00	1.00	1.00
Subtotal:	3.00	3.00	3.12
PART TIME			
Animal Care Attendant-EPT	0.90	0.90	0.00
Animal Care Attendant-PT	6.79	7.28	6.81
Animal Care Specialist-EPT	3.37	3.37	4.50
Community Services Leader III-PT	0.00	0.50	0.60
Department Aide-PT	0.74	0.64	0.60
Senior Accounting Technician-EPT	0.90	0.90	0.90
Senior Animal Care Specialist-EPT	1.80	1.80	0.90
Subtotal:	14.50	15.39	14.31
TOTAL STAFF:	17.50	18.39	17.43

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 re-initiating the programs in the community.

2005-06 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	2003-04	2004-05	2005-06
Inventory			
• Pools (# of pools)	NA	4	4
• Pool Facilities (square feet)	NA	13,400	13,400
• Participants - Learn to Swim (attendance frequency)	NA	2,737	4,350
• Participants - Lap & Rec. (attendance frequency)	NA	15,194	16,350
• Special Events - Events (# of days)	NA	15	20
Efficiency			
• Percent of program registrations processed within one business day	NA	100%	100%
• Percent of Facility Use applications processed within three business days	NA	100%	100%
• Percent of billing invoices issued within five business days	NA	100%	100%
• Annual hours of operations	NA	7,500	9,282
Unit Cost			
• Percentage of the Community Services Department net General Fund operating budget expenditures devoted to Aquatic Services	4.3%	8.7%	7.5%
• Operational cost (net) per hour	NA	$140.61	$175.30
Effectiveness			
• Percent of satisfied program customers	NA	97%	97%

Community Services Department
Aquatic Services

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$251,826	$824,343	$889,843
Services & Supplies	$104,215	$784,237	$757,700
Capital Equipment	$0	$68,316	$0
Subtotal	$356,042	$1,676,896	$1,647,543
Cost Allocated	$0	$0	$0
Revenues	($9,247)	($260,958)	($332,825)
GENERAL FUND SUPPORT	$346,795	$1,415,938	$1,314,718
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$0
Services & Supplies	$0	$33,580	$25,773
Capital Equipment	$0	$0	$0
Subtotal	$0	$33,580	$25,773
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$251,826	$824,343	$889,843
Services & Supplies	$104,215	$817,817	$783,473
Capital Equipment	$0	$68,316	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$356,042	$1,710,476	$1,673,316

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
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
Facilities Maintenance Superintendent	0.00	0.00	0.05
Facilities Maintenance Supervisor	0.00	0.15	0.15
Facilities Maintenance Technician	0.00	0.70	0.70
Lead Facilities Maintenance Tech	0.00	0.10	0.10
Subtotal:	2.50	3.45	3.50
PART TIME			
Community Services Leader III-EPT	0.00	0.00	1.42
Community Services Leader III-PT	0.23	1.78	0.64
Community Services Leader II-PT	0.90	7.06	10.17
Community Services Leader I-PT	0.32	2.50	1.92
Community Services Sr Leader-EPT	0.46	3.61	3.65
Program Assistant-RPT	0.00	0.05	0.00
Subtotal:	1.91	15.00	17.80
TOTAL STAFF:	4.41	18.45	21.30

Community Services Department
Athletic Services

Goal:

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

Description:

The Athletic Services section serves over 995 softball teams, 228 gym league teams (basketball and volleyball), 104 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, 1200 tennis classes/camps, and allocates fields to 9,856 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, Irvine Valley College, Concordia University, Tustin Unified School District and the Irvine Boys and Girls Club on joint-use of fields and facilities.

2005-06 Standards:

- Maintain the percentage of athletic fields in use during weekday operating hours at 80% or better.
- Increase the percentage of athletic fields in use during weekend operating hours to 80% or better.
- Increase the percentage of customer services rating for “excellent” and “good” to 90% or better.
- Serve 42,000 youth and adults at the Skate Park.
- Serve 6,900 youth and adults in the tennis program.

Measurements	2003-04	2004-05	2005-06
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	1,194	1,299	1,300
• Field and league participation (each use)	1,044,000	1,048,360	1,048,370
• Skate Park participation (each use)	44,400	40,000	42,000
• Tennis program registered participation	6,300	6,750	6,900
Unit Cost			
• Percentage of the Community Services Department net General Fund operating budget expenditures devoted to Athletic Services	3.3%	3.8%	3.7%
• Operating cost per participant for field and league use	$2.32	$1.85	$1.74
Effectiveness			
• Percentage of satisfied athletic participants	98%	98%	98%

Community Services Department
Athletic Services

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$942,146	$1,132,312	$1,204,864
Services & Supplies	$585,895	$615,756	$621,755
Capital Equipment	$0	$0	$0
Subtotal	$1,528,041	$1,748,068	$1,826,619
Cost Allocated	$0	$0	$0
Revenues	($1,263,871)	($1,156,400)	($1,183,550)
GENERAL FUND SUPPORT	$264,170	$591,668	$643,069
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$0
Services & Supplies	$26,165	$191,299	$185,599
Capital Equipment	$0	$0	$0
Subtotal	$26,165	$191,299	$185,599
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$942,146	$1,132,312	$1,204,864
Services & Supplies	$612,060	$807,055	$807,354
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$1,554,207	$1,939,367	$2,012,218

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	0.33	0.33	0.33
Community Services Superintendent	0.50	0.50	0.50
Community Services Supervisor	3.00	3.00	3.00
CS Program Coordinator	1.00	1.00	1.00
Subtotal:	4.83	4.83	4.83
PART TIME			
Community Services Leader II-EPT	0.00	0.39	0.00
Community Services Leader III-EPT	3.46	4.91	6.53
Community Services Leader III-PT	0.47	0.95	0.00
Community Services Leader III-RPT	1.75	1.75	1.75
Community Services Leader II-PT	7.25	7.46	8.08
Community Services Leader I-PT	1.23	1.71	1.85
Community Services Sr Leader-EPT	1.76	0.88	0.88
Program Specialist-EPT	0.00	0.93	0.92
Subtotal:	15.91	18.98	20.00
TOTAL STAFF:	20.74	23.81	24.84

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 administrative, technical and analytical support in the areas of human resources, fiscal management, purchasing, budget, and special projects. 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.

2005-06 Standards:

- Meet or exceed customer satisfaction standards.
- Complete all work products within established timelines.
- Provide customers with accurate and timely information and analyses.
- Process all service requests within stated time parameters.
- Produce four citywide brochures of activities and classes.
- Complete all contract reviews within required timelines.

Measurements	2003-04	2004-05	2005-06
Services			
• Facility Reservations	24,000	26,400	29,000
• Class Participants	28,000	29,400	29,400
• Classes Offered	5,819	6,638	7,000
• Graphics Presentations Prepared	450	450	450
• Community Contacts	100,000	95,000	100,000
Efficiency			
• Percentage of requests processed within timelines	98%	98%	98%
• Percentage of contracts processed within timelines	98%	98%	98%
• Ratio of appointments per recruitment	2	2	2
Unit Cost			
• % CS net General Fund expenditures for Business and Support Services	18.3%	16.9%	21.5%
Effectiveness			
• % of Reservation customers rating services "Very Good" to "Excellent"	97%	97%	97%
• % of Class customers rating services "Very Good" to "Excellent"	95%	95%	97%
• % of Supt Svcs customers rating services "Very Good" to "Excellent"	95%	95%	95%

Community Services Department
Business and Support Services

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$1,497,861	$1,481,376	$1,523,683
Services & Supplies	$1,780,592	$1,893,242	$2,904,579
Capital Equipment	$5,179	$0	$0
Subtotal	$3,283,632	$3,374,618	$4,428,262
Cost Allocated	$0	$0	$0
Revenues	($648,696)	($620,000)	($654,300)
GENERAL FUND SUPPORT	$2,634,936	$2,754,618	$3,773,962
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$13,841	$14,005	$139,487
Services & Supplies	$1,262,935	$95,827	$88,351
Capital Equipment	$0	$0	$0
Subtotal	$1,276,776	$109,832	$227,838
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,511,702	$1,495,381	$1,663,170
Services & Supplies	$3,043,527	$1,989,069	$2,992,930
Capital Equipment	$5,179	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$4,560,408	$3,484,450	$4,656,100

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Aide	1.00	0.00	0.00
Administrative Secretary	1.17	1.17	1.17
Community Services Superintendent	0.30	0.70	1.00
Community Services Supervisor	1.00	1.00	1.00
Facilities 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	0.00	1.00	1.00
Senior Management Analyst	3.00	2.00	2.00
Senior Office Specialist	0.60	0.60	0.60
Subtotal:	10.07	9.47	9.77
PART TIME			
(N) Human Resources Specialist	0.00	0.00	0.75
Administrative Aide-EPT	0.79	0.79	0.79
Class Registration Spec-EPT	0.80	0.80	0.90
Class Registration Spec-PT	0.00	0.65	0.00
Community Services Leader III-PT	0.45	0.40	1.10
Community Services Leader II-PT	0.30	0.30	0.00
Community Services Sr Leader-EPT	0.95	0.95	0.95
Community Services Sr Leader-PT	0.00	0.10	0.35
CS Program Coordinator-PT	0.03	0.00	0.00
Graphics Designer-EPT	0.65	0.65	0.89
Graphics Designer-RPT	0.88	0.00	0.00
Management Analyst-PT	0.05	0.25	0.00
Office Assistant II-PT	1.40	0.70	1.50
Office Assistant I-PT	0.80	0.90	0.35
Reservations Specialist II-EPT	1.78	1.78	1.78
Reservations Specialist II-PT	0.00	0.55	0.55
Reservations Specialist I-PT	1.49	0.99	1.50
Senior Graphics Designer-RPT	0.00	0.88	0.89
Senior Management Analyst-EPT	0.00	0.00	0.81
Subtotal:	10.36	10.68	13.10
TOTAL STAFF:	20.43	20.15	22.87

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.

2005-06 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	2003-04	2004-05	2005-06
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	72,978	75,000
• Number of Child Care Coordination participation units	7,200	7,200	7,300
• Number of Family Services participation units	4,450	4,500	4,600
• Number of Child Resource Center contact units	3,100	3,200	3,300
• Number of Employment Services contact units	30,923	32,000	32,000
Unit Cost			
• Percentage of the Community Services Department net General Fund operating budget expenditures devoted to Child, Youth and Family Services	10.0%	9.1%	7.8%
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 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$1,278,059	$1,394,322	$1,345,494
Services & Supplies	$246,121	$322,459	$577,691
Capital Equipment	$0	$0	$0
Subtotal	$1,524,180	$1,716,781	$1,923,185
Cost Allocated	$0	$0	$0
Revenues	($298,352)	($282,930)	($284,120)
GENERAL FUND SUPPORT	$1,225,829	$1,433,851	$1,639,065
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$132,109	$164,581	$40,134
Services & Supplies	$251,713	$1,725,917	$1,914,023
Capital Equipment	$0	$0	$0
Subtotal	$383,822	$1,890,498	$1,954,157
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,410,168	$1,558,903	$1,385,628
Services & Supplies	$497,835	$2,048,376	$2,491,714
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$1,908,002	$3,607,279	$3,877,342

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	0.33	0.33	0.33
Community Services Superintendent	1.00	0.00	0.00
Community Services Supervisor	3.00	3.00	3.00
CS Program Coordinator	3.00	3.00	3.00
For Families Specialist	1.00	1.00	1.00
Social Services Supv/Counselor	0.00	0.50	0.00
Special Events Administrator	1.00	0.00	0.00
Subtotal:	9.33	7.83	7.33
PART TIME			
Community Services Leader III-EPT	6.10	7.10	7.10
Community Services Leader III-PT	2.21	0.60	0.85
Community Services Leader II-PT	0.63	0.48	0.48
Community Services Leader I-PT	0.00	0.00	0.05
Community Services Sr Leader-EPT	2.72	3.67	4.55
Department Aide-PT	1.68	1.56	1.56
Graphics Designer-EPT	0.10	0.10	0.10
Office Assistant III-PT	1.15	0.75	0.75
Outreach Assistant-RPT	0.88	0.88	0.88
Program Specialist-EPT	0.88	0.88	0.88
Subtotal:	16.33	16.02	17.19
TOTAL STAFF:	25.66	23.85	24.52

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 pools, 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.

2005-06 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) in an on-line functional capacity.
- Preventive maintenance and inspection programs are conducted on a regularly scheduled basis.

Measurements	2003-04	2004-05	2005-06
Inventory			
• Community Parks (# of parks)	14	16	18
• Neighborhood Parks (# of parks)	32	34	35
• Trails (# of trails)	10	10	10
• Facilities/Buildings (square feet)	578,594	597,494	610,490
Services			
• Graffiti Removal (# of calls)	399	375	415
• Corrective Work Requests (# of requests)	6,017	6,600	6,900
Efficiency			
• Percent of work orders completed by scheduled date	90%	90%	90%
• Percent of systems on-line and functional	95%	95%	95%
• Percent of graffiti removed within 72 hours of report	90%	90%	90%
• 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 budget expenditures devoted to Facility Services	20.1%	19.5%	18.3%
Effectiveness			
• Increased Preventive Maintenance Work Orders	1,822	583	300
• Work requests completed	11,236	10,600	11,100
• User satisfaction level	95%	95%	95%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$1,503,692	$1,415,928	$1,547,317
Services & Supplies	$1,651,089	$1,668,425	$1,741,855
Capital Equipment	$0	$0	$30,000
Subtotal	$3,154,781	$3,084,353	$3,319,172
Cost Allocated	($570)	$0	$0
Revenues	($130,133)	($131,000)	($110,000)
GENERAL FUND SUPPORT	$3,024,078	$2,953,353	$3,209,172
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$195,086	$204,128	$224,438
Services & Supplies	$1,863,605	$2,097,097	$2,187,948
Capital Equipment	$0	$0	$0
Subtotal	$2,058,690	$2,301,225	$2,412,386
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,698,778	$1,620,056	$1,771,755
Services & Supplies	$3,514,693	$3,765,522	$3,929,803
Capital Equipment	$0	$0	$30,000
Cost Allocated	($570)	$0	$0
TOTAL COST	$5,212,901	$5,385,578	$5,731,558

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	0.17	0.17	0.17
Community Services Superintendent	1.70	0.30	0.00
Facilities Maintenance Specialist	2.00	2.00	2.00
Facilities Maintenance Superintendent	0.00	1.00	0.65
Facilities Maintenance Supervisor	2.00	1.85	1.85
Facilities Maintenance Technician	8.00	8.30	8.40
Lead Facilities Maintenance Tech	3.00	2.90	2.90
Master Facility Maintenance Specialist	1.00	1.00	1.00
Program Assistant	0.00	1.00	1.00
Subtotal:	17.87	18.52	17.97
PART TIME			
Administrative Aide-EPT	0.60	0.60	0.60
Community Services Leader III-PT	0.29	0.29	0.00
Office Assistant II-PT	0.00	0.00	0.60
Program Assistant-RPT	0.75	0.70	0.00
Subtotal:	1.64	1.59	1.20
TOTAL STAFF:	19.51	20.11	19.17

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).

2005-06 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	2003-04	2004-05	2005-06
Inventory			
• Fine Arts Center (# of facilities)	1	1	1
• Facilities (square feet)	18,000	18,000	18,000
Services			
• Classes & Events (# of classes/events)	437	437	576
• Participants (# of participants)	16,961	16,961	20,000
• Volunteer Help (# of hours)	7,480	7,480	7,480
Efficiency			
• Percent change in the number of classes and events from previous fiscal year	8%	0%	32%
• Percent change in the number of participants from previous fiscal year	8%	0%	18%
• Percent change in the number of volunteer hours from previous fiscal year	0%	0%	0%
• Number of hours open/supervised	3,770	3,770	3,770
Unit Cost			
• Percentage of the Community Services Department net General Fund operating budget expenditures devoted to Irvine Fine Arts Center services	4.4%	4.3%	3.3%
Effectiveness			
• Percentage of satisfied program participants	97%	97%	97%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$791,322	$899,091	$906,647
Services & Supplies	$280,004	$306,964	$340,334
Capital Equipment	$0	$0	$0
Subtotal	$1,071,326	$1,206,055	$1,246,981
Cost Allocated	$0	$0	$0
Revenues	($608,549)	($545,000)	($675,000)
GENERAL FUND SUPPORT	$462,778	$661,055	$571,981
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$0
Services & Supplies	$39,873	$98,246	$70,894
Capital Equipment	$0	$0	$0
Subtotal	$39,873	$98,246	$70,894
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$791,322	$899,091	$906,647
Services & Supplies	$319,877	$405,210	$411,228
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$1,111,199	$1,304,301	$1,317,875

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Community Services Supervisor	1.00	1.00	1.00
CS Program Coordinator	2.00	2.00	2.00
Subtotal:	3.00	3.00	3.00
PART TIME			
Community Services Leader III-EPT	3.00	2.58	2.52
Community Services Leader III-PT	2.25	2.25	3.53
Community Services Leader II-PT	3.75	6.02	3.50
Community Services Leader I-PT	0.25	0.50	2.50
Community Services Sr Leader-EPT	3.00	3.50	3.25
Department Aide-PT	0.25	0.25	0.00
Exhibition Curator-EPT	0.88	0.75	0.88
Office Assistant I-PT	1.50	1.98	1.70
Subtotal:	14.88	17.82	17.87
TOTAL STAFF:	17.88	20.82	20.87

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.

2005-06 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

	2003-04	2004-05	2005-06
Services			
• Planning Park Projects (# of projects)	62	71	80
• Rehabilitation Projects (# of projects)	9	12	10
• Screen Checks (# of screen checks)	204	255	280
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 budget expenditures devoted to Public Facility Planning and Rehabilitation services	4.3%	4.0%	1.9%
Effectiveness			
• Successfully resolved project issues/conflicts	98%	98%	98%
• Percentage of combined Customer service satisfaction rating of "Very Good" or "Excellent"	95%	95%	95%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$291,316	$589,511	$309,793
Services & Supplies	$18,100	$25,504	$16,971
Capital Equipment	$0	$0	$0
Subtotal	$309,416	$615,015	$326,764
Cost Allocated	($32,276)	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$277,140	$615,015	$326,764
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$437,521	$445,407	$456,309
Services & Supplies	$794,024	$2,256,211	$1,899,104
Capital Equipment	$8,706	$0	$0
Subtotal	$1,240,252	$2,701,618	$2,355,413
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$728,838	$1,034,918	$766,102
Services & Supplies	$812,124	$2,281,715	$1,916,075
Capital Equipment	$8,706	$0	$0
Cost Allocated	($32,276)	$0	$0
TOTAL COST	$1,517,392	$3,316,633	$2,682,177

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	1.33	1.33	1.00
Associate Engineer	2.00	2.00	2.00
Associate Planner	0.00	1.00	1.00
Community Services Superintendent	2.00	1.00	1.00
Facilities Con & Rehab Administrator	1.00	1.00	0.00
Facilities Maintenance Superintendent	0.00	0.00	0.30
Senior Office Specialist	0.40	0.40	0.40
Senior Planner	0.00	1.00	1.00
Subtotal:	6.73	7.73	6.70
PART TIME			
Administrative Aide-EPT	0.20	0.20	0.20
Associate Planner-EPT	0.75	0.75	0.00
Associate Planner-PT	0.00	0.16	0.16
Program Assistant-RPT	0.20	0.20	0.20
Senior Planner-EPT	0.88	0.88	0.00
Subtotal:	2.03	2.19	0.56
TOTAL STAFF:	8.76	9.92	7.26

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.

2005-06 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	2003-04	2004-05	2005-06
Inventory			
• Community Park Facilities (# of facilities)	5	6	8
• Facilities (square feet)	57,723	58,691	69,157
Services			
• Number of supervised programs after-school	160	167	167
• Number of staff hours for supervised programs after-school	5,200	5,500	5,500
• Number of unique registrants served (Irvine households)	6,200	6,440	6,600
Efficiency			
• Percent change in the number of programs and activities from previous fiscal year	0%	4%	0%
• Percent change in number of unique registrants from previous fiscal year	0%	4%	2%
Unit Cost			
• Percentage of the Community Services Department net General Fund operating budget expenditures devoted to Recreation and Parks Services	11.8%	11.9%	11.4%
• Net cost per participant	$2.07	$2.30	$2.30
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 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$2,782,334	$2,893,053	$2,791,764
Services & Supplies	$437,036	$548,077	$726,785
Capital Equipment	$0	$0	$0
Subtotal	$3,219,371	$3,441,130	$3,518,549
Cost Allocated	$0	$0	$0
Revenues	($1,405,354)	($1,584,233)	($1,526,426)
GENERAL FUND SUPPORT	$1,814,017	$1,856,897	$1,992,123
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$0
Services & Supplies	$36,429	$79,055	$64,031
Capital Equipment	$0	$0	$0
Subtotal	$36,429	$79,055	$64,031
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$2,782,334	$2,893,053	$2,791,764
Services & Supplies	$473,465	$627,132	$790,816
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$3,255,799	$3,520,185	$3,582,580

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	0.33	0.33	0.33
Community Services Superintendent	1.00	1.00	0.88
Community Services Supervisor	5.00	5.00	5.00
CS Program Coordinator	5.00	5.00	5.00
Subtotal:	11.33	11.33	11.21
PART TIME			
Community Services Leader II-EPT	0.00	0.00	1.71
Community Services Leader III-EPT	7.13	7.16	8.60
Community Services Leader III-PT	13.86	11.49	10.52
Community Services Leader II-PT	16.43	17.51	11.07
Community Services Leader I-PT	9.44	5.57	5.05
Community Services Sr Leader-EPT	7.15	10.40	10.40
Department Aide-PT	1.61	1.60	0.81
Office Specialist-RPT	0.88	0.88	0.88
Subtotal:	56.50	54.60	49.03
TOTAL STAFF:	67.83	65.93	60.24

Community Services Department
Senior Services

Goal:

To provide essential and critical services to older 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.

2005-06 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	2003-04	2004-05	2005-06
Inventory			
• Senior Facilities (# of facilities)	2	2	2
• Facilities (square feet)	48,000	48,000	48,000
Services			
• Programs (# of programs)	190	193	193
• Number of participant contacts	205,000	208,000	209,000
• Supervised Hours (# of hours)	8,520	8,520	8,520
• Volunteer Hours (# of hours)	43,000	56,000	56,000
Efficiency			
• Percent of programs reaching maximum enrollment	85%	85%	85%
• Percent change in the number of programs and activities from previous fiscal year	0%	0%	0%
• 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 budget expenditures devoted to Senior Services	9.3%	8.5%	7.9%
• Net operating cost per participant contacts	$6.21	$6.31	$6.61
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 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$1,325,651	$1,360,315	$1,424,609
Services & Supplies	$219,017	$243,630	$231,950
Capital Equipment	$0	$0	$0
Subtotal	$1,544,668	$1,603,945	$1,656,559
Cost Allocated	$0	$0	$0
Revenues	($271,593)	($290,533)	($275,333)
GENERAL FUND SUPPORT	$1,273,075	$1,313,412	$1,381,226
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$88,245	$90,974	$99,239
Services & Supplies	$174,485	$298,768	$264,655
Capital Equipment	$14,017	$0	$0
Subtotal	$276,746	$389,742	$363,894
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,413,896	$1,451,289	$1,523,848
Services & Supplies	$393,502	$542,398	$496,605
Capital Equipment	$14,017	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$1,821,414	$1,993,687	$2,020,453

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	0.33	0.33	0.33
Community Services Superintendent	0.80	0.80	0.80
Community Services Supervisor	1.00	1.00	1.00
CS Program Coordinator	1.00	1.00	1.00
Facilities Maintenance Technician	1.00	1.00	0.90
Social Services Supv/Counselor	1.00	0.50	1.00
Subtotal:	5.13	4.63	5.03
PART TIME			
(N) Department Aide-PT	0.00	0.00	0.13
Assistant Food Service Mgr-EPT	0.88	0.85	0.84
Catering Coordinator-EPT	0.86	0.88	0.88
Community Services Leader III-EPT	4.44	4.37	4.38
Community Services Leader III-PT	1.98	2.33	1.89
Community Services Leader II-PT	3.74	3.96	3.46
Community Services Leader I-PT	0.99	0.98	2.03
Community Services Sr Leader-EPT	3.50	3.50	3.50
Department Aide-PT	1.00	0.50	0.50
Kitchen Assistant II-PT	0.88	0.82	0.85
Kitchen Assistant I-PT	1.62	0.37	0.00
Lead Cook-PT	0.75	0.73	0.72
Office Assistant III-EPT	0.88	0.88	0.88
Office Assistant II-PT	0.65	0.66	0.66
Office Assistant I-PT	1.75	2.13	2.13
Outreach Assistant-EPT	0.88	0.00	0.80
Outreach Assistant-PT	1.00	1.76	0.48
Program Specialist-EPT	0.00	0.88	0.88
Senior Citizen's Council	6.00	7.00	7.00
Sr Accounting Technician-EPT	0.94	1.00	0.88
Subtotal:	32.71	33.58	32.86
TOTAL STAFF:	37.84	38.21	37.89

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 Southern 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.

2005-06 Standards:

- Coordinate Open Space acceptance and dedication programs.
- Continue development of Open Space access and management.
- Enhance the Open Space Docent Program.
- Provide educational and interpretive programming at the Nature Center.

Measurements	2003-04	2004-05	2005-06
Services			
• Open Space – City Owned (acres)	2,136	2,202	2,202
• Open Space – City Administered (acres)	2,136	2,202	2,202
• Open Space facilities (sq. ft.), includes Nature Center and Quail Hill Trailhead	2,000	3,050	3,050
Efficiency			
• Percent of open space milestones achieved	80%	80%	80%
• Coordinate habitat restoration (acres)	2,136	2,202	2,202
Unit Cost			
• Percentage of the Community Services Department net General Fund operating budget expenditures devoted to Open Space services	2.5%	2.6%	6.7%
Effectiveness			
• Maintain a customer satisfaction rate	90%	90%	90%

Community Services Department
Open Space

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$142,092	$416,915	$612,540
Services & Supplies	$1,984	$46,742	$609,016
Capital Equipment	$0	$0	$0
Subtotal	$144,075	$463,657	$1,221,556
Cost Allocated	$0	$0	$0
Revenues	$0	($58,000)	($58,000)
GENERAL FUND SUPPORT	$144,075	$405,657	$1,163,556
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$0
Services & Supplies	$3,026	$46,885	$48,255
Capital Equipment	$0	$0	$0
Subtotal	$3,026	$46,885	$48,255
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$142,092	$416,915	$612,540
Services & Supplies	$5,010	$93,627	$657,271
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$147,101	$510,542	$1,269,811

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	0.00	0.00	0.33
Community Services Supervisor	1.00	1.00	1.00
CS Program Coordinator	1.00	1.00	1.00
Open Space Administrator	1.00	1.00	1.00
Subtotal:	3.00	3.00	3.33
PART TIME			
Community Services Leader III-EPT	0.91	0.00	0.91
Community Services Leader III-PT	0.50	1.71	0.72
Community Services Leader II-PT	1.10	1.34	1.34
Community Services Leader I-PT	0.90	0.65	0.65
Community Services Sr Leader-EPT	1.82	2.73	2.73
Subtotal:	5.23	6.43	6.35
TOTAL STAFF:	8.23	9.43	9.69

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.

2005-06 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	2003-04	2004-05	2005-06
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 customer contacts from previous fiscal year	0%	0%	2%
• Percent change in number of referrals to other agencies from previous fiscal year	0%	0%	0%
• 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 budget expenditures devoted to Transportation Services	4.1%	3.7%	3.7%
• Net cost per registered participant	$900	$927	$1,074
Effectiveness			
• Percentage of Customer service satisfaction rating of "Excellent"	95%	95%	95%
• Percentage of request turndowns	Max 10%	Max 10%	Max 10%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$472,449	$539,553	$693,404
Services & Supplies	$130,589	$146,133	$184,329
Capital Equipment	$0	$0	$20,000
Subtotal	$603,039	$685,686	$897,733
Cost Allocated	$0	$0	$0
Revenues	($105,764)	($119,400)	($203,174)
GENERAL FUND SUPPORT	$497,275	$566,286	$694,559
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$51,108	$53,889	$0
Services & Supplies	$9,860	$12,028	$8,284
Capital Equipment	$0	$0	$0
Subtotal	$60,968	$65,917	$8,284
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$523,557	$593,442	$693,404
Services & Supplies	$140,450	$158,161	$192,613
Capital Equipment	$0	$0	$20,000
Cost Allocated	$0	$0	$0
TOTAL COST	$664,007	$751,603	$906,017

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Community Services Superintendent	0.20	0.20	0.20
Community Services Supervisor	0.00	1.00	1.00
Transit Program Dispatcher	1.00	1.00	1.00
Transit Program Specialist	1.00	0.00	0.00
Subtotal:	2.20	2.20	2.20
PART TIME			
Office Assistant III-EPT	0.88	0.88	0.98
Office Assistant II-PT	0.48	0.48	1.65
Paratransit Driver-EPT	6.30	7.40	8.28
Paratransit Driver-PT	3.34	2.93	3.10
Subtotal:	10.98	11.68	14.00
TOTAL STAFF:	13.18	13.88	16.20

Public Safety Department

Budget Summary:

The FY 2005-06 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 $40,740,049 and revenues of $3,387,000. The budget provides for a total 242 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

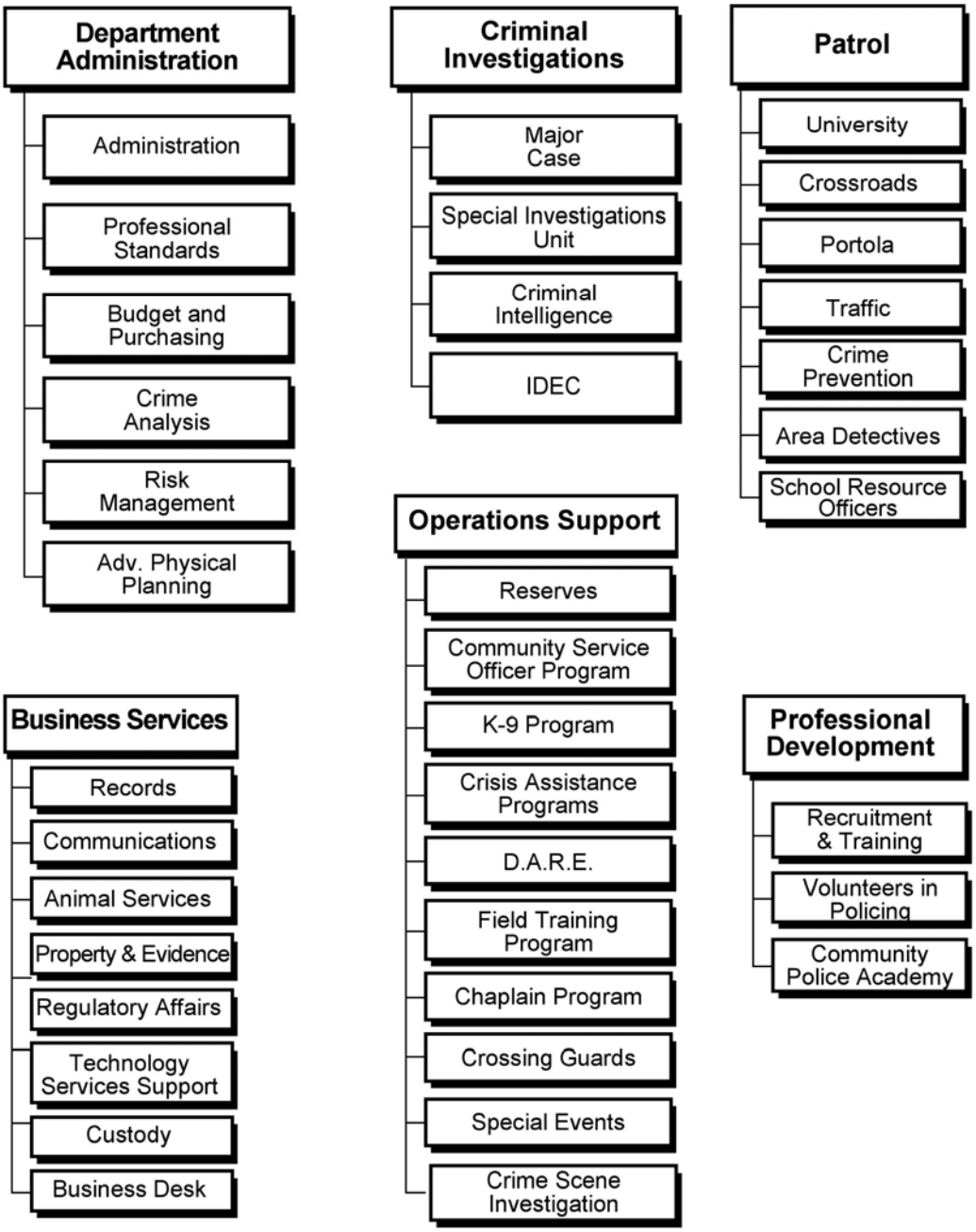
- Support local businesses and non-profit organizations through collaboration and coordination of activities that enhance community safety.

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 Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$27,804,660	$30,184,600	$32,420,521
Services & Supplies	$6,914,206	$6,996,705	$8,292,528
Capital Equipment	$318,675	$42,080	$27,000
Subtotal	$35,037,541	$37,223,385	$40,740,049
Cost Allocated	($156,648)	$0	$0
Revenues	($3,578,924)	($3,553,000)	($3,387,000)
GENERAL FUND SUPPORT	$31,301,969	$33,670,385	$37,353,049
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$824,087	$356,876	$112,613
Services & Supplies	$668,297	$2,601,524	$2,154,786
Capital Equipment	$494,824	$331,675	$27,769
Subtotal	$1,987,209	$3,290,075	$2,295,168
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$28,628,747	$30,541,476	$32,533,134
Services & Supplies	$7,582,503	$9,598,229	$10,447,314
Capital Equipment	$813,499	$373,755	$54,769
Cost Allocated	($156,648)	$0	$0
TOTAL COST	$36,868,102	$40,513,460	$43,035,217

STAFFING SUMMARY			
Full Time	233.00	236.00	242.00
Part Time	40.40	49.07	45.69
TOTAL STAFF:	273.40	285.07	287.69

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 include the Office of Professional Standards, Public Information Office and planning review.

2005-06 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	2003-04	2004-05	2005-06
Services			
• Resident initiated calls (# of calls)	63,364	64,017	65,700
• Officer initiated calls (# of calls)	60,058	62,113	64,600
• Call for service per 1,000 residents	748.92	734.17	718.73
Efficiency			
• Percent of calls initiated by residents	51.3%	50.75%	50.03%
• Percent of calls initiated by officers	48.7%	49.25%	49.97%
Unit Cost			
• % of PS Administration operating budget expenditures	4.4%	6.1%	6.45%
• Per capita costs for Public Safety services	$208.11	$215.04	$223.01
Effectiveness			
Part I Uniform Crime Rates – Violent crimes per 1,000 residents	.87	.79	.87
Part I Uniform Crime Rates – Property crimes per 1,000 residents	20.42	21.99	21.20

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$1,726,127	$1,767,834	$1,979,374
Services & Supplies	$267,771	$509,626	$652,365
Capital Equipment	$0	$0	$0
Subtotal	$1,993,898	$2,277,460	$2,631,739
Cost Allocated	$0	$0	$0
Revenues	($302,539)	($288,000)	($340,000)
GENERAL FUND SUPPORT	$1,691,359	$1,989,460	$2,291,739
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$0
Services & Supplies	$0	$13,598	$13,646
Capital Equipment	$0	$0	$0
Subtotal	$0	$13,598	$13,646
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,726,127	$1,767,834	$1,979,374
Services & Supplies	$267,771	$523,224	$666,011
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$1,993,898	$2,291,058	$2,645,385

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	2.00	2.00	2.00
Crime Analyst	1.00	0.00	0.00
Deputy Police Chief	1.00	1.00	1.00
Director, Public Safety	1.00	1.00	1.00
Human Resources Specialist	1.00	0.00	0.00
Human Resources Systems Spec	0.00	1.00	1.00
Police Commander	1.00	1.00	1.00
Police Lieutenant	1.00	2.00	2.00
Police Sergeant	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Senior Management Analyst	1.00	1.00	1.00
Subtotal:	12.00	12.00	12.00
PART TIME			
Administrative Aide-PT	0.48	0.49	0.00
Management Analyst-PT	0.00	0.00	0.49
Program Specialist-PT	0.00	0.77	0.00
PS Assistant-PT	2.04	0.49	0.00
Subtotal:	2.52	1.75	0.49
TOTAL STAFF:	14.52	13.75	12.49

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 126,000 calls for services per year (in-progress and reported crimes; citizen assistance; emergency service requests; and a wide range of non-criminal activities). In 2004-05 while patrolling 55.2 square miles, Patrol and Traffic Enforcement completed 1,630 traffic accident investigations, responded to 81.2% of the Priority I calls within 10 minutes and issued over 18,000 traffic citations.

2005-06 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	2003-04	2004-05	2005-06
Services			
• Calls for Services (# of calls)	123,400	126,130	128,850
• Priority E Calls (# of calls)	632	650	670
• Priority I Calls (# of calls)	2,733	2,850	2,900
• Traffic Citations (# of hazardous citations)	13,313	11,270	12,100
Efficiency			
• Percent change in calls for service from the previous year	-4.4%	2.21%	2.15%
• Percent of Priority E calls responded to within established timeframe	97.5%	N/A	85.0%
• Percent of Priority I calls responded to within established timeframe	92.5%	N/A	85.0%
• Percent change in traffic citations issued from the previous year	-10.9%	-17.8%	7.36%
• Percent change in traffic accident investigations from the previous year	18.9%	13.9%	10.0%
Unit Cost			
• Percent of Public Safety Department General Fund operating budget expenditures devoted to the police operations division	72.4%	71.4%	69.23%
• 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)	19.31	26.50	30.25
• Traffic accidents per 1,000 population	9.7	9.3	9.5

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$20,553,768	$22,546,795	$24,101,544
Services & Supplies	$4,140,974	$3,806,118	$4,099,278
Capital Equipment	$0	$0	$0
Subtotal	$24,694,742	$26,352,913	$28,200,822
Cost Allocated	($156,648)	$0	$0
Revenues	($2,126,195)	($2,428,000)	($2,169,000)
GENERAL FUND SUPPORT	$22,411,900	$23,924,913	$26,031,822
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$807,318	$356,876	$112,613
Services & Supplies	$653,588	$2,565,109	$2,141,140
Capital Equipment	$0	$0	$0
Subtotal	$1,460,906	$2,921,985	$2,253,753
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$21,361,086	$22,903,671	$24,214,157
Services & Supplies	$4,794,563	$6,371,227	$6,240,418
Capital Equipment	$0	$0	$0
Cost Allocated	($156,648)	$0	$0
TOTAL COST	$25,999,001	$29,274,898	$30,454,575

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Police Officer	0.00	0.00	5.00
Administrative Secretary	2.00	1.00	1.00
Civilian Investigator I	2.00	3.00	3.00
Civilian Investigator II	5.00	4.00	4.00
Crime Analyst	0.00	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
Police Commander	0.00	3.00	3.00
Police Lieutenant	6.00	2.00	2.00
Police Officer	117.00	120.00	120.00
Police Sergeant	23.00	23.00	23.00
Program Specialist	2.00	3.00	3.00
Senior Police Officer	5.00	5.00	5.00
Senior Public Safety Assistant	1.00	1.00	1.00
Subtotal:	167.00	170.00	175.00
PART TIME			
Civilian Investigator I-EPT	0.96	0.96	0.00
Crossing Guard Alternate	0.18	0.25	0.65
Crossing Guard-EPT	6.08	6.15	5.74
Crossing Guard-RPT	3.54	3.50	3.50
GIS Analyst-PT	0.00	0.00	0.49
PS Aide-PT	0.40	3.00	1.57
PS Assistant-EPT	4.46	9.90	7.71
PS Assistant-PT	3.60	3.15	2.84
Senior PS Assistant-EPT	0.00	0.00	0.85
Subtotal:	19.23	26.91	23.35
TOTAL STAFF:	186.23	196.91	198.35

Public Safety Department

Business Services and Professional Development

Goal:

To maintain a support network for Police Operations and to recruit and train Departmental personnel. Includes police records, custody, communications, vehicle fleet maintenance, property, evidence, personnel services, police business desk, technology services support, regulatory affairs and animal control services.

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.

2005-06 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	2003-04	2004-05	2005-06
Services			
• Prisoners processed (# of prisoners)	2,600	3,400	3,950
• Evidence/property received (# of items received into Property)	8,400	9,500	10,000
• Records Processed (# of records)	N/A	18,000	18,500
• Animal Control service calls	11,250	12,300	13,400
Efficiency			
• % change in the number of prisoners processed from previous year	30.78%	30.76%	16.17%
• % change in the number of property items processed from previous year	4.8%	10.71%	5.26%
• % change in the number of records processed from previous year	N/A	2.56%	2.77%
• % change in number of call for Animal Services from previous year	8.01%	9.33%	9.00%
Unit Cost			
• % of PS Gen Fund operating budget expenditures for Business Services and Professional Development	22.5%	22.5%	24.32%
• Average cost of processing police records	N/A	$50.68	$50.73
• Average cost of booking items into property	$27.82	$24.60	$26.73
Effectiveness			
• Percent of prisoners processed within Departmental timelines	>99%	>99%	>99%

Public Safety Department

Business Services and Professional Development

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$5,524,765	$5,869,971	$6,339,603
Services & Supplies	$2,505,461	$2,680,961	$3,540,885
Capital Equipment	$318,675	$42,080	$27,000
Subtotal	$8,348,900	$8,593,012	$9,907,488
Cost Allocated	$0	$0	$0
Revenues	($1,150,190)	($837,000)	($878,000)
GENERAL FUND SUPPORT	$7,198,710	$7,756,012	$9,029,488
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$16,770	$0	$0
Services & Supplies	$14,709	$22,817	$0
Capital Equipment	$494,824	$331,675	$27,769
Subtotal	$526,303	$354,492	$27,769
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$5,541,535	$5,869,971	$6,339,603
Services & Supplies	$2,520,169	$2,703,778	$3,540,885
Capital Equipment	$813,499	$373,755	$54,769
Cost Allocated	$0	$0	$0
TOTAL COST	$8,875,203	$8,947,504	$9,935,257

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Police Officer	0.00	0.00	1.00
Administrative Secretary	0.00	1.00	1.00
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 I	1.00	0.00	0.00
Management Analyst II	0.00	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	4.00	4.00
Police Sergeant	1.00	1.00	1.00
Program Assistant	2.00	1.00	1.00
Program Specialist	2.00	2.00	2.00
PS Dispatcher I	3.00	7.00	7.00
PS Dispatcher II	9.00	5.00	5.00
PS Lead Records Specialist	2.00	2.00	2.00
PS Records Specialist	6.00	6.00	6.00
PS Records Supervisor	1.00	1.00	1.00
PS 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	54.00	55.00

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
PART TIME			
Animal Services Officer-PT	0.48	0.48	0.49
App Programmer/Analyst-EPT	0.95	0.95	0.95
Computer Technician-EPT	0.00	0.90	0.95
Computer Technician-PT	0.73	0.00	0.00
License Specialist-PT	0.86	0.86	0.84
Office Assistant III-PT	0.00	0.49	0.00
Office Assistant II-PT	0.00	0.98	0.98
Office Assistant I-PT	1.06	0.60	0.60
Program Specialist-EPT	0.85	0.89	0.85
Program Specialist-PT	0.00	0.48	0.00
PS Aide-PT	3.22	0.49	0.98
PS Assistant-EPT	2.58	1.73	3.60
PS Assistant-PT	3.11	6.72	6.61
PS Dispatcher II-PT	1.84	1.87	2.68
PS Records Specialist-EPT	1.63	1.63	1.76
PS Records Specialist-PT	0.46	0.46	0.56
Senior PS Assistant-EPT	0.88	0.88	0.00
Subtotal:	18.65	20.41	21.85
TOTAL STAFF:	72.65	74.41	76.85

Public Works

Budget Summary:

The FY 2005-06 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 $23,348,409 and revenues of $1,1,037,900. The budget provides for a total of 128 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 landscaped areas to established service levels, in accordance with the City's strategic goals.
- Maintain and rehabilitate all City roadways, traffic signals, bike trails, parking lots and bridges to established service levels, 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 in which organized and passive recreation and youth activities take place.
- 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

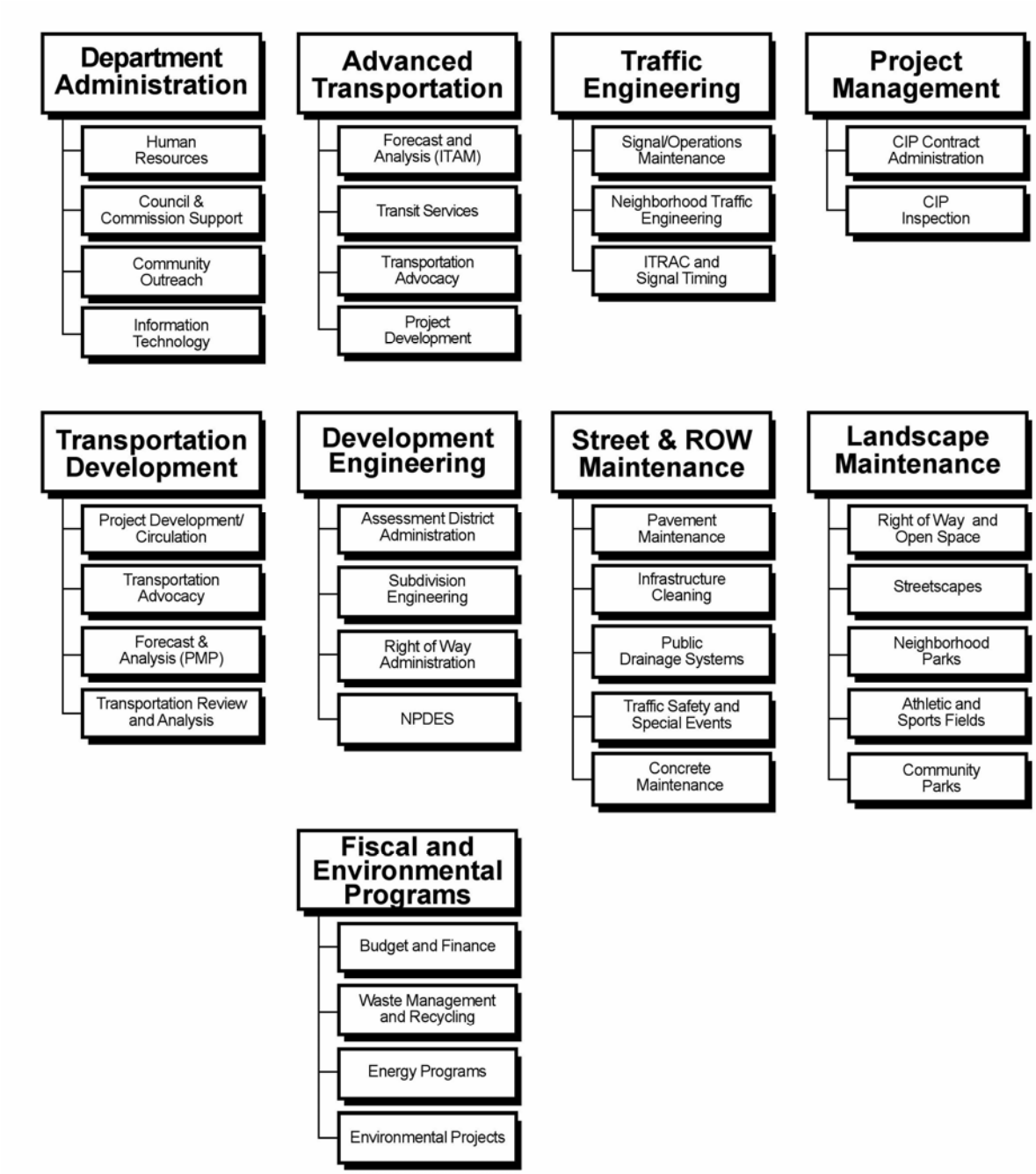
- Prevent deterioration of the City's infrastructure through a planned schedule of maintenance.
- Implement the City's annual Capital Improvement Program and advance the City's strategic goals for capital improvement.
- Ensure the City's eligibility for transportation subventions, and actively pursuing 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.
- Provide the highest quality service at the most cost-effective rate.
- Provide consistently professional services to residents and constituents of the community.

Public Works

Services to the Community:



Public Works

Department Budget Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$10,329,639	$10,450,184	$11,643,790
Services & Supplies	$8,456,901	$9,973,782	$11,708,119
Capital Equipment	$0	$0	$0
Subtotal	$18,786,540	$20,423,966	$23,351,909
Cost Allocated	($313,087)	$0	$0
Revenues	($1,093,779)	($1,139,168)	($1,037,900)
GENERAL FUND SUPPORT	$17,379,674	$19,284,798	$22,314,009
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,751,530	$2,644,036	$2,886,155
Services & Supplies *	$14,520,140	$9,258,622	$9,566,155
Capital Equipment	$0	$0	$0
Subtotal	$16,271,670	$11,902,658	$12,452,310
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$12,081,168	$13,094,220	$14,529,945
Services & Supplies *	$22,977,041	$19,232,403	$21,274,274
Capital Equipment	$0	$0	$0
Cost Allocated	($313,087)	$0	$0
TOTAL COST	$34,745,123	$32,326,623	$35,804,219
STAFFING SUMMARY			
Full Time	120.00	123.00	128.00
Part Time	10.60	10.80	10.80
TOTAL STAFF:	130.60	133.80	138.80

* 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.

2005-06 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	2003-04	2004-05	2005-06
Efficiency			
• Complete correspondence, City Manager and Council letters, and reports within established timeframes	98%	98%	98%
• Complete performance reviews within established guidelines	95%	98%	98%
• Create quarterly submissions of articles/ads/educational material promoting Public Works service areas or accomplishments	100%	100%	100%
Unit Cost			
• Percentage of Public Works Department General Fund Operating Budget expenditures devoted to Administration	7.4%	7.7%	7.1%
Effectiveness			
• Percent of customer satisfaction rating as "Excellent" and "Good" in meeting administration standards	98%	98%	98%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$653,165	$723,377	$675,234
Services & Supplies	$809,842	$974,169	$989,313
Capital Equipment	$0	$0	$0
Subtotal	$1,463,007	$1,697,546	$1,664,547
Cost Allocated	$0	$0	$0
Revenues	($37,891)	$0	$0
GENERAL FUND SUPPORT	$1,425,116	$1,697,546	$1,664,547
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$38,831	$8,782	$10,337
Services & Supplies	$0	$0	$0
Capital Equipment	$0	$0	$0
Subtotal	$38,831	$8,782	$10,337
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$691,997	$732,159	$685,571
Services & Supplies	$809,842	$974,169	$989,313
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$1,501,838	$1,706,328	$1,674,884

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Aide	1.00	0.00	0.00
Administrative Coordinator	1.00	1.00	1.00
Administrative Secretary	0.00	1.00	1.00
Deputy Director, Public Works	0.00	1.00	1.00
Director, Public Works	1.00	1.00	1.00
Senior Management Analyst	2.00	1.00	1.00
Subtotal:	5.00	5.00	5.00
PART TIME			
Trans & Infrastructure Commissioner	5.00	0.00	0.00
Subtotal:	5.00	0.00	0.00
TOTAL STAFF:	10.00	5.00	5.00

Public Works
Development Engineering

Goal:

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

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 National Pollutant Discharge Elimination System (NPDES) and the Newport Bay/San Diego Creek Watershed water quality and Flood Plain Management programs.

2005-06 Standards:

- Provide efficient, on-time processing of private/public improvement plans, discretionary reviews, and final maps, and provide effective coordination with other agencies for NPDES and Newport Bay/San Diego Creek Watershed water quality programs.
- Ensure improvements associated with all submittals are in compliance with City standards.

Measurements	2003-04	2004-05	2005-06
Services			
• Plan Checks Reviewed (# of plans)	550	600	650
• Assessment District Funds Reimbursed	$43M	$50M	$50M
Efficiency			
• Percentage of all first plan checks completed within the established timeframe of 15 business days	100%	100%	100%
• Percentage of subsequent plan checks completed within the established timeframe of eight business days	100%	100%	100%
Unit Cost			
• Plan check of curb, gutter and asphalt roadway improvements	$1,300 per acre	$1,300 per acre	$1,300 per acre
• Percent of Public Works Department General Fund operating budget expenditures devoted to Development Engineering	5.6%	6.6%	7.0%
Effectiveness			
• Percentage of customer service rating "Good" or "Excellent"	95%	95%	95%

Public Works
Development Engineering

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$1,093,188	$491,549	$565,677
Services & Supplies	$1,176,216	$851,764	$1,088,413
Capital Equipment	$0	$0	$0
Subtotal	$2,269,404	$1,343,313	$1,654,090
Cost Allocated	($69,174)	$0	$0
Revenues	($3,701)	($18,000)	($5,000)
GENERAL FUND SUPPORT	$2,196,529	$1,325,313	$1,649,090
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$542,463	$1,045,926	$1,068,638
Services & Supplies	$9,720,464	$2,051,266	$2,596,293
Capital Equipment	$0	$0	$0
Subtotal	$10,262,926	$3,097,192	$3,664,931
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,635,651	$1,537,475	$1,634,315
Services & Supplies	$10,896,679	$2,903,030	$3,684,706
Capital Equipment	$0	$0	$0
Cost Allocated	($69,174)	$0	$0
TOTAL COST	$12,463,156	$4,440,505	$5,319,021

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Associate Engineer	1.00	2.00	2.00
City Engineer	1.00	1.00	1.00
Construction Inspection Supervisor	0.50	0.50	0.50
Landscape Architect	1.00	0.00	0.00
Right-of-Way Administrator	0.00	1.00	1.00
Senior Civil Engineer	5.00	3.00	3.00
Senior Project Manager	0.00	1.00	1.00
Senior Transportation Engineer	1.00	1.00	1.00
Water Quality Administrator	1.00	1.00	1.00
Subtotal:	11.50	11.50	11.50
PART TIME			
Engineering Aide-EPT	1.00	1.00	0.00
Engineering Technician-EPT	0.00	0.00	1.00
Office Assistant III-EPT	0.00	1.00	1.00
Senior Office Specialist-EPT	1.00	1.00	1.00
Subtotal:	2.00	3.00	3.00
TOTAL STAFF:	13.50	14.50	14.50

Public Works

Fiscal & 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. Encourage public participation in energy efficient, waste management/recycling and sustainable/green building programs. Build community awareness of the value of sustainable living 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. The division promotes renewable resource practices through education and community outreach focusing on energy conservation, reuse, reduced use, and recycling of resources.

2005-06 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 energy efficiency, waste management and recycling and sustainable living practices.

Measurements	2003-04	2004-05	2005-06
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 energy efficiency, recycling and renewable resource-Green Building activities	85%	95%	100%
Unit Cost			
• Percentage of Services and Supplies related to energy and waste management activities supported by revenues/grants	85%	85%	85%
• Percentage of Public Works Department General Fund operating budget expenditures devoted to Fiscal & Environmental Programs	3.2%	3.2%	3.9%
Effectiveness			
• Percentage of waste diverted from the landfill	50%	52%	52%

Public Works
Fiscal & Environmental Programs

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$0	$512,725	$651,702
Services & Supplies	$0	$582,563	$468,271
Capital Equipment	$0	$0	$0
Subtotal	$0	$1,095,288	$1,119,973
Cost Allocated	$0	$0	$0
Revenues	($450,539)	($447,968)	($474,900)
GENERAL FUND SUPPORT	($450,539)	$647,320	$645,073
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$6,718	$0
Services & Supplies	$0	$0	$0
Capital Equipment	$0	$0	$0
Subtotal	$0	$6,718	$0
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$519,443	$651,702
Services & Supplies	$0	$582,563	$468,271
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$0	$1,102,006	$1,119,973

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	0.00	1.00	1.00
Assistant To The City Manager	0.00	1.00	1.00
Management Analyst I	0.00	1.00	1.00
Management Analyst II	1.00	1.00	1.00
Program Specialist	1.00	1.00	1.00
Subtotal:	2.00	5.00	5.00
PART TIME			
Engineering Aide-PT	0.00	0.00	0.75
Intern I-PT	0.00	2.00	1.00
Program Specialist-PT	0.00	1.00	1.00
Subtotal:	0.00	3.00	2.75
TOTAL STAFF:	2.00	8.00	7.75

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 Landscape Maintenance 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.

2005-06 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	2003-04	2004-05	2005-06
Inventory			
• Community Parks (# of parks)	14	16	18
• Neighborhood Parks (# of parks)	35	34	35
• Athletic In-Fields (# of in-fields)	34	37	41
• Sports Fields (Acres)	93	104	125
• Streetscapes (Acres)	599	654	670
• Open Space/Greenbelt (Acres)	300	300	n/a
• Trees – Street/Ornamental (# of trees)	55,500	55,500	55,000
Efficiency			
• Percentage of public service requests completed within 30 days	95%	95%	95%
• Percentage of parks & streetscapes meeting IRWD water usage guidelines	95%	95%	95%
Unit Cost			
• Per acre cost to maintain Community Parks	$7,752	$8,241	$8,975
• Per acre cost to maintain Neighborhood Parks	$7,231	$7,566	$8,941
• Per acre cost to maintain Streetscape	$4,660	$5,070	$6,049
• Percent of Public Works Department General Fund operating budget expenditures devoted to Landscape Maintenance	35.5%	33.9%	36%
Effectiveness			
• Percentage of Community Parks maintained at service standards	100%	100%	100%
• Percentage of Neighborhood Parks maintained at service standards	100%	100%	100%
• Percentage of Streetscapes maintained at service standards	100%	100%	100%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$2,308,130	$2,442,377	$2,678,181
Services & Supplies	$3,915,684	$4,329,729	$5,716,098
Capital Equipment	$0	$0	$0
Subtotal	$6,223,813	$6,772,106	$8,394,279
Cost Allocated	($292)	$0	$0
Revenues	($124,937)	($158,300)	($99,000)
GENERAL FUND SUPPORT	$6,098,585	$6,613,806	$8,295,279
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$47,622	$0	$0
Services & Supplies	$2,346,732	$2,795,201	$2,659,253
Capital Equipment	$0	$0	$0
Subtotal	$2,394,354	$2,795,201	$2,659,253
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$2,355,752	$2,442,377	$2,678,181
Services & Supplies	$6,262,415	$7,124,930	$8,375,351
Capital Equipment	$0	$0	$0
Cost Allocated	($292)	$0	$0
TOTAL COST	$8,617,875	$9,567,307	$11,053,532

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Landscape Maintenance Specialist	0.00	0.00	0.80
Landscape Maintenance Specialist	2.00	2.00	2.00
Landscape Maintenance Superintendent	1.00	1.00	1.00
Landscape Maintenance Supervisor	4.00	4.00	4.00
Landscape Maintenance Technician	6.00	6.00	6.00
Lead Landscape Maintenance Tech	8.00	8.00	8.00
Tree Trimmer	4.00	4.00	4.00
Subtotal:	25.00	25.00	25.80
PART TIME			
Program Assistant-EPT	1.00	1.00	1.00
Subtotal:	1.00	1.00	1.00
TOTAL STAFF:	26.00	26.00	26.80

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

2005-06 Standards:

- Pursue and secure the maximum amount of outside funding through effective leveraging of available City fund balances (*e.g.*, Gas Tax, Measure M turnback, SDC).
- Update and maintain the City Pavement Management Program with an objective to reduce the backlog by 20% annually.
- Provide for the review of development proposals and formulation of development obligations to ensure adequate and effective improvement to the City's transportation and transportation infrastructure systems are implemented in conjunction with development. Discretionary cases are reviewed and traffic studies are reviewed within identified timeframes.
- Monitor transportation needs for the North Irvine Transportation Mitigation Program (NITM).

Measurements	2003-04	2004-05	2005-06
Services			
• Regional Transportation Meetings (# of meetings)	120	120	125
• Grant Applications Submitted (# of applications)	36	36	65
• Grant Awards (# awarded)	25	25	50
• Discretionary Case Review (# of cases)	180	198	220
• Inter-jurisdictional Review	15	17	20
Efficiency			
• % of mandated reports completed within established timeframes	96%	96%	96%
• % of scheduled regional transportation meetings attended.	98%	96%	96%
• % of discretionary case reviews completed on time.	95%	95%	95%
Unit Cost			
• Ratio of cost to acquire outside funding to funding received	4%	4%	2%
• Percent of Public Works Department General Fund operating budget expenditures devoted to Project Development	4.1%	2.9%	3.5%
Effectiveness			
• Maintained Measure M/CMP funding consistency	100%	100%	100%
• Percent of written citizen requests completed within 15 days	95%	95%	95%
• Percent of traffic study reviews completed within 10 days	95%	95%	95%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$457,685	$474,824	$699,683
Services & Supplies	$241,579	$144,973	$110,473
Capital Equipment	$0	$0	$0
Subtotal	$699,265	$619,797	$810,156
Cost Allocated	($34,785)	$0	$0
Revenues	($441,592)	($59,000)	($54,000)
GENERAL FUND SUPPORT	$222,888	$560,797	$756,156
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$244,187	$348,737	$221,004
Services & Supplies	$2,555	$536,920	$628,888
Capital Equipment	$0	$0	$0
Subtotal	$246,742	$885,657	$849,892
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$701,873	$823,561	$920,687
Services & Supplies	$244,134	$681,893	$739,361
Capital Equipment	$0	$0	$0
Cost Allocated	($34,785)	$0	$0
TOTAL COST	$911,222	$1,505,454	$1,660,048

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	1.25	1.00	1.00
Assistant Transportation Analyst	2.00	2.00	2.00
City Project Development Admin	1.00	0.00	0.00
Deputy Director, Public Works	0.25	0.00	0.00
Project Development Admin	0.00	1.00	1.00
Senior Civil Engineer	1.00	0.00	0.00
Senior Transportation Analyst	3.00	2.00	2.00
Supervising Transportation Analyst	0.00	2.00	2.00
Subtotal:	8.50	8.00	8.00
TOTAL STAFF:	8.50	8.00	8.00

Public Works
Project Management

Goal:

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

Description:

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

2005-06 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	2003-04	2004-05	2005-06
Services			
• CIP Projects Designed (# of projects)	20	28	29
• Contracts Awarded (# of contracts)	24	25	37
• CIP Projects Constructed (# of projects)	37	35	34
Efficiency			
• Percent of CIP projects started and completed according to project schedule	90%	90%	90%
• Percent of contracts completed within the originally Proposed CIP project budget	90%	90%	90%
Unit Cost			
• Percent of Public Works Department General Fund operating budget expenditures devoted to Project Management	2.4%	1.8%	1.8%
Effectiveness			
• Percentage of combined customer service satisfaction ratings of “Very Good” and “Excellent”	90%	90%	90%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$410,387	$282,523	$308,242
Services & Supplies	$85,573	$87,050	$113,077
Capital Equipment	$0	$0	$0
Subtotal	$495,960	$369,573	$421,319
Cost Allocated	($103,688)	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$392,272	$369,573	$421,319
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$718,884	$1,098,243	$1,407,304
Services & Supplies	$215,948	$1,573,045	$1,174,531
Capital Equipment	$0	$0	$0
Subtotal	$934,832	$2,671,288	$2,581,835
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,129,271	$1,380,766	$1,715,546
Services & Supplies	$301,520	$1,660,095	$1,287,608
Capital Equipment	$0	$0	$0
Cost Allocated	($103,688)	$0	$0
TOTAL COST	$1,327,104	$3,040,861	$3,003,154

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Construction Inspector	0.00	0.00	2.00
Administrative Secretary	1.25	1.00	1.00
Associate Engineer	1.00	2.00	2.00
City Project Development Admin	1.00	0.00	0.00
Construction Inspection Supervisor	0.50	0.50	0.50
Deputy Director, Public Works	0.25	0.00	0.00
Landscape Maintenance Supervisor	0.00	1.00	1.00
Project Development Admin	0.00	1.00	1.00
Senior Civil Engineer	2.00	3.00	3.00
Senior Construction Inspector	3.00	3.00	3.00
Senior Project Manager	3.00	1.00	1.00
Subtotal:	12.00	12.50	14.50
PART TIME			
Intern I-PT	0.80	2.00	2.25
Subtotal:	0.80	2.00	2.25
TOTAL STAFF:	12.80	14.50	16.75

Public Works

Street and Right-0f-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 right-of-way.

2005-06 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 to maximize safe roadways for motorists and minimize damage to property due to flooding.
- Maintain water quality standards.

Measurements	2003-04	2004-05	2005-06
Services			
• Roadway (Asphalt - # of lane miles)	1,531.5	1,612	1,663.5
• Bike Trails (Asphalt - # of lane miles)	37	40.5	40.5
• Parking Lots (Asphalt - square feet)	2,016,492	2,016,492	2,225,953
• Curbs & Gutters. (Concrete - # of miles)	1,227	1,288	1326
• Sidewalks (Concrete - # of miles)	758	796	819
• Storm Drain Lines (Concrete - # of miles)	475	498	513
• Storm Drain Catch Basins (# of basins)	3,362	3,530	3636
• Bridges & Underpasses (# of bridges/underpasses)	64	64	64
• Street Sweeping (# of curb miles)	34,059	35,762	36,834
Efficiency			
• Percent of storm drains cleaned or inspected annually	100%	100%	100%
• Percent of reported asphalt deficiencies repaired within 3 business days	100%	100%	100%
• Percent of reported stop sign damage repaired within 3 hours	100%	100%	100%
• Percent of curb miles swept per established schedule	100%	100%	100%
Unit Cost			
• Percent of Public Works General Fund operating budget expenditures devoted to Street & Right-of-Way Maintenance	26.3%	24.1%	22.4
Effectiveness			
• Percentage of public roadways maintained at or above 65 PCI standard	n/a	n/a	80%

Public Works

Street and Right-0f-Way Maintenance

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$2,997,924	$3,072,947	$3,285,828
Services & Supplies	$1,571,524	$1,781,391	$1,936,814
Capital Equipment	$0	$0	$0
Subtotal	$4,569,448	$4,854,338	$5,222,642
Cost Allocated	($11,518)	$0	$0
Revenues	($8,362)	($10,900)	$0
GENERAL FUND SUPPORT	$4,549,568	$4,843,438	$5,222,642
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$24,043	$0	$0
Services & Supplies	$1,083,529	$1,371,000	$1,311,000
Capital Equipment	$0	$0	$0
Subtotal	$1,107,572	$1,371,000	$1,311,000
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$3,021,967	$3,072,947	$3,285,828
Services & Supplies	$2,655,054	$3,152,391	$3,247,814
Capital Equipment	$0	$0	$0
Cost Allocated	($11,518)	$0	$0
TOTAL COST	$5,665,502	$6,225,338	$6,533,642

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	1.00	1.00	1.00
Equipment Operator I	5.00	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	2.00	1.00	1.00
Street Maintenance Superintend	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:	33.00	33.00	33.00
TOTAL STAFF:	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. It also manages neighborhood traffic engineering issues. Specific services include the review and development of City traffic engineering 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.

2005-2006 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 to reduce accidents.
- 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	2003-04	2004-05	2005-06
Services			
• Signalized Intersections (# of intersections)	280	283	295
• Cabling - copper & fiber optics (# of miles)	111	112	113
• CCTV Cameras (# of cameras)	119	130	132
• Antenna - wireless (# of antennas)	12	12	12
• CMS Changeable Message Signs (# of signs)	5	5	5
• Information Responses (# of responses)	800	800	900
• Traffic Signal Service Requests	2,000	2,500	3,000
Efficiency			
• Percent of signal timing requests processed within two business days	90%	90%	90%
• Percent of information requests processed within two business days	90%	95%	95%
• Percent of traffic engineering work orders completed	98%	98%	98%
Unit Cost			
• Percent of Public Works Department General Fund operating budget expenditures devoted to Traffic Engineering and Circulation	15.3%	14.1%	13.5
Effectiveness			
• Percent of satisfied program customers	97%	97%	97%

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$1,926,256	$1,909,531	$2,175,465
Services & Supplies	$621,368	$944,514	$975,831
Capital Equipment	$0	$0	$0
Subtotal	$2,547,624	$2,854,045	$3,151,296
Cost Allocated	($2,114)	$0	$0
Revenues	($26,757)	($85,000)	($37,000)
GENERAL FUND SUPPORT	$2,518,753	$2,769,045	$3,114,296
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$6,550	$0	$64,853
Services & Supplies	$734,688	$661,190	$690,190
Capital Equipment	$0	$0	$0
Subtotal	$741,238	$661,190	$755,043
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$1,932,806	$1,909,531	$2,240,318
Services & Supplies	$1,356,055	$1,605,704	$1,666,021
Capital Equipment	$0	$0	$0
Cost Allocated	($2,114)	$0	$0
TOTAL COST	$3,286,747	$3,515,235	$3,906,339

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Lead Traffic Sys Spec	0.00	0.00	1.00
(N) Supervising Traffic Analyst	0.00	0.00	1.00
Administrative Secretary	1.25	1.00	1.00
Associate Engineer	3.00	3.00	3.00
City Traffic Engineer	1.00	1.00	1.00
Deputy Director, Public Works	0.25	0.00	0.00
Engineering Technician	2.00	3.00	3.00
Senior Transportation Analyst	2.00	2.00	2.00
Senior Transportation Engineer	1.00	1.00	1.00
Supervising Traffic Sys Spec	1.00	1.00	1.00
Supervising Transportation Analyst	1.00	1.00	1.00
Traffic Systems Analyst	1.00	1.00	1.00
Traffic Systems Specialist	2.00	2.00	2.00
Traffic Systems Technician	2.00	1.00	1.00
Subtotal:	17.50	17.00	19.00
PART TIME			
Senior Office Specialist-EPT	0.90	0.90	0.90
Traffic Systems Technician-EPT	0.90	0.90	0.90
Subtotal:	1.80	1.80	1.80
TOTAL STAFF:	19.30	18.80	20.80

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.

2005-06 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 (*e.g.*, MPAH Amendments, Major Investment Studies, alternative fuel programs, transit oriented development strategies) to ensure City transportation interests are met.

Measurements	2003-04	2004-05	2005-06
Services			
• ITC (# of work orders, inquiries, incidents)	NA	225	250
• Regional Transportation Meetings (OCTA, TCA, SCAG, Caltrans, etc.)	120	185	200
• Bus Service Inquiries/Requests/Incidents	NA	18	15
• ITAM (# of requests for service)	18	24	40
Efficiency			
• Percentage of requests resolved within designated timeframes	NA	95%	95%
• Percentage of scheduled meetings attended within posted timeframes.	98%	95%	95%
Unit Cost			
• Percent of Public Works Department General Fund Operating Budget expenditures devoted to Advanced Transportation	NA	4.2%	3.9
Effectiveness			
• Reduce nets costs through increased revenues derived from improved leases, bus shelter revenues, and outside grants, and improved staffing and administrative efficiencies. Goal set at:	NA	5%	8%

Public Works
Advanced Transportation

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$482,903	$540,331	$603,778
Services & Supplies	$35,116	$277,629	$309,829
Capital Equipment	$0	$0	$0
Subtotal	$518,019	$817,960	$913,607
Cost Allocated	($91,516)	$0	$0
Revenues	$0	($360,000)	($368,000)
GENERAL FUND SUPPORT	$426,503	$457,960	$545,607
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$128,950	$135,630	$114,019
Services & Supplies	$416,226	$270,000	$506,000
Capital Equipment	$0	$0	$0
Subtotal	$545,175	$405,630	$620,019
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$611,853	$675,961	$717,797
Services & Supplies	$451,341	$547,629	$815,829
Capital Equipment	$0	$0	$0
Cost Allocated	($91,516)	$0	$0
TOTAL COST	$971,678	$1,223,590	$1,533,626

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
Administrative Secretary	1.25	1.00	1.00
Associate Transportation Analyst	0.00	1.00	1.00
Deputy Director, Public Works	0.25	0.00	0.00
Project Development Admin	0.00	1.00	1.00
Senior Civil Engineer	0.00	0.00	0.00
Senior Transportation Analyst	3.00	3.00	3.00
Transportation Analysis Admin	1.00	0.00	0.00
Subtotal:	5.50	6.00	6.00
TOTAL STAFF:	5.50	6.00	6.00

City of Irvine
Non-Departmental

Budget Summary:

The FY 2005-06 Non-Departmental budget of $6,336,427 funds 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 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

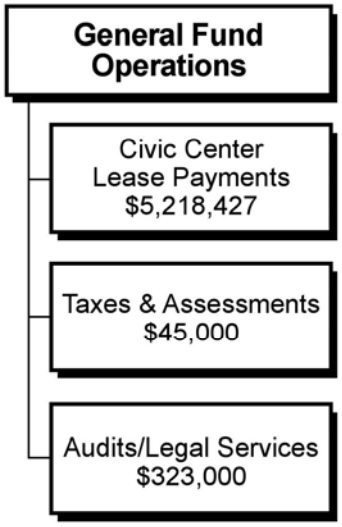
- Provide funding to continue the City's ongoing Non-Departmental programs that enhance economic prosperity in the community.

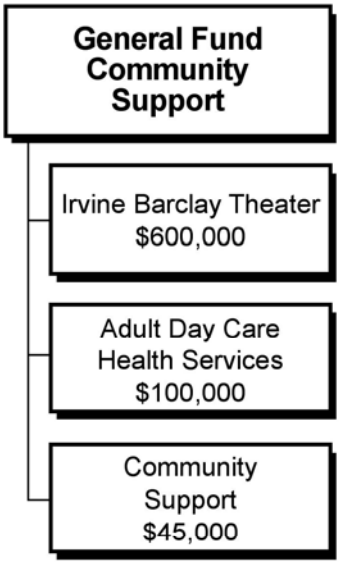
Promote effective government

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

Non-Departmental

Services to the Community:





Non-Departmental

Department Budget Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2005-05	Adopted Budget 2005-06
GENERAL FUND: APPROPRIATIONS AND REVENUE			
Salaries & Benefits	$0	$0	$0
Services & Supplies	$5,997,826	$6,278,634	$6,336,427
Capital Equipment	$0	$0	$0
Subtotal	$5,997,826	$6,278,634	$6,336,427
Cost Allocated	$0	$0	$0
Revenues	$0	$0	$0
GENERAL FUND SUPPORT	$5,997,825	$6,278,634	$6,336,427
SPECIAL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$800,000	$695,800
Services & Supplies	$33,073,345	$11,244,619	$12,281,509
Capital Equipment	$0	$167,574	$0
Subtotal	$33,073,345	$12,212,193	$12,977,309
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$800,000	$695,800
Services & Supplies	$39,071,170	$17,523,253	$18,617,936
Capital Equipment	$0	$167,574	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$39,071,170	$18,490,827	$19,313,736
STAFFING SUMMARY			
Full Time	0.00	0.00	0.00
Part Time	0.00	0.00	0.00
TOTAL STAFF:	0.00	0.00	0.00

Redevelopment Agency

Budget Summary:

The FY 2005-06 Redevelopment Agency operating budget focuses resources on to initiate the activities of the newly created Redevelopment Agency and Redevelopment Project Area (RDA) at the Great Park. The Agency Proposed a Five Year Plan in March 2005, which establishes the Agency's goals for the redevelopment of the former Marine Corps Air Station El Toro (MCAS El Toro). The Agency's budget is based on the creation of staff positions and contract services to implement the Agency's plan and facility redevelopment of the Project Area.

The Redevelopment Agency's funding is budgeted in a Special Fund (Fund 108). Because the RDA does not yet receive tax increment revenues, the City will loan the RDA the funds required for FY 2005-06

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.

Promote a safe and secure community

- Develop design standards that address safety and security in the private and public development of the plan area.

Promote economic prosperity

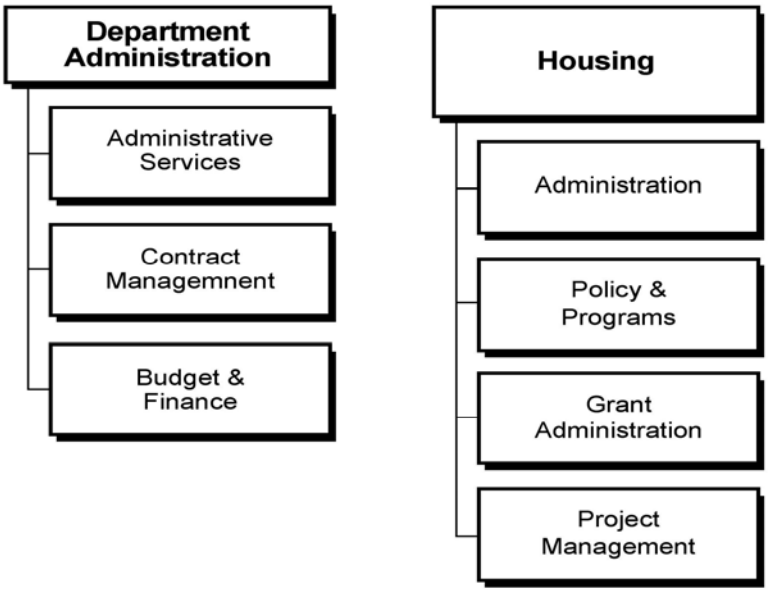
- Promote development in the Great Park area that makes Irvine an attractive place to live and do business.

Promote effective government

- Work with the Great Park Corporation, the City of Irvine, and the developer to efficiently implement the five year plan.

Redevelopment Agency

Services to the Community:



Redevelopment Agency

Agency Budget Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
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	$0	$661,637
Services & Supplies	$0	$0	$3,751,000
Capital Equipment	$0	$0	$30,000
Subtotal	$0	$0	$4,442,637
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$661,637
Services & Supplies	$0	$0	$3,751,000
Capital Equipment	$0	$0	$30,000
Cost Allocated	$0	$0	$0
TOTAL COST	$0	$0	$4,442,637

STAFFING SUMMARY			
Full Time (Dedicated to RDA)	0.00	0.00	4.00
Part Time (RDA Board Members)	0.00	0.00	5.00
TOTAL STAFF:	0.00	0.00	9.00

Redevelopment Agency

RDA Administration

Goal:

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

Description:

The Administrative section directs all department functions; establishes and implements priorities, policies and procedures; provides oversight of Agency contracts; as well as manages the Agency budget, finance and purchasing functions.

2005-06 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.
- Begin the implementation of the Agency's five year plan.
- Develop design standards for the Redevelopment Plan Area.
- Complete an Environmental Document for the Project area by June 2006.

Measurements

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

Redevelopment Agency
RDA Administration

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
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	$0	$332,893
Services & Supplies	$0	$0	$3,451,000
Capital Equipment	$0	$0	$30,000
Subtotal	$0	$0	$3,813,893
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$332,893
Services & Supplies	$0	$0	$3,451,000
Capital Equipment	$0	$0	$30,000
Cost Allocated	$0	$0	$0
TOTAL COST	$0	$0	$3,813,893

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Director, Redevelopment Dept	0.00	0.00	1.00
(N) Senior Accounting Tech	0.00	0.00	0.45
Administrative Coordinator	0.00	0.00	0.10
Assistant City Manager	0.00	0.00	0.10
Director, Community Development	0.00	0.00	0.10
Finance Administrator	0.00	0.00	0.10
Manager, Fiscal Services	0.00	0.00	0.05
Manager, Planning Services	0.00	0.00	0.10
Senior Accountant	0.00	0.00	0.25
Senior Management Analyst	0.00	0.00	0.10
Subtotal:	0.00	0.00	2.35
PART TIME			
Irvine Redevelopment Board-PT	0.00	0.00	5.00
Subtotal:	0.00	0.00	5.00
TOTAL STAFF:	0.00	0.00	7.35

Redevelopment Agency
Housing

Goal:

To successfully implement a strategy for the provision of affordable housing, and the use of the required "twenty percent set-aside" affordable housing funds.

Description:

The Housing Division oversees the Agency's affordable housing work programs and manages the use of the "twenty percent set-aside" affordable housing funds. The division is responsible for the development of an affordable housing strategy and for ensuring that the requirements of the strategy are met throughout the Great Park Project Area as well as the City of Irvine.

2005-06 Standards:

- Conduct an affordable housing workshop by July 2005.
- Prepare an affordable housing strategy by March 2006.
- Consult bond counsel to prepare a preliminary debt plan.

Measurements

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

Redevelopment Agency
Housing

Service Center Summary:

Funds Summary	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
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	$0	$328,744
Services & Supplies	$0	$0	$300,000
Capital Equipment	$0	$0	$0
Subtotal	$0	$0	$628,744
ALL FUNDS: APPROPRIATIONS			
Salaries & Benefits	$0	$0	$328,744
Services & Supplies	$0	$0	$300,000
Capital Equipment	$0	$0	$0
Cost Allocated	$0	$0	$0
TOTAL COST	$0	$0	$628,744

Redevelopment Agency
Housing

Service Center Summary:

Staffing Detail – All Funds	Actuals 2003-04	Adjusted Budget 2004-05	Adopted Budget 2005-06
FULL TIME			
(N) Administrative Secretary	0.00	0.00	1.00
(N) Manager, Planning Services	0.00	0.00	1.00
(N) Principal Planner	0.00	0.00	1.00
Subtotal:	0.00	0.00	3.00
TOTAL STAFF:	0.00	0.00	3.00

Special Funds
Revenue & Appropriations

Introduction

The FY 2005-06 Special Funds budget is comprised of 105 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 2005-06 Detail Budget.

General Reserve

The 14 General Reserve Funds are required to be separated by City Council, 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); Reserve for Economic Uncertainties; Great Park Planning; Donations; Rehabilitation Fund; Revenue Clearing; and three Asset Forfeiture funds. The General Fund is detailed in other sections of this document – for purposes of clarity General Reserve Funds do not include General Fund totals. For FY 2005-06, General Reserve Fund revenues are estimated to be $23,145,556 and appropriations are $28,994,342 (not including transfers).

Special Revenue

The 23 Special Revenue funds are established to account for financial transactions from restricted revenue sources, as determined by law or administrative action. Irvine Redevelopment, Gas Tax, Measure M Sales Tax, Systems Development Charge (SDC), Maintenance Assessment District, Irvine Business Complex (IBC), and numerous grant related funds are included in this classification. For FY 2005-06, Special Revenue Fund revenues are estimated to be $40,036,881 and appropriations are $40,091,500 (not including transfers).

Capital Projects

The 21 Capital Projects funds are established to account for infrastructure and public facility improvements. Typically, budgets in these funds span several years. For FY 2005-06, Capital Projects revenues are estimated to be $78,004,979 and appropriations are $88,814,475 (not including transfers).

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 2005-06, Debt Service Fund revenues are estimated to be $10,858,280 and appropriations are $6,709,653 (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 2005-06, Internal Service Fund revenues are estimated to be $18,448,854 and appropriations are $19,696,454 (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 39 funds do not maintain a fund balance. For FY 2005-06, Trust and Agency Fund revenues are estimated to be $46,619,849 and appropriations are $111,901,915 (not including transfers).

Special Fund Budget Summary

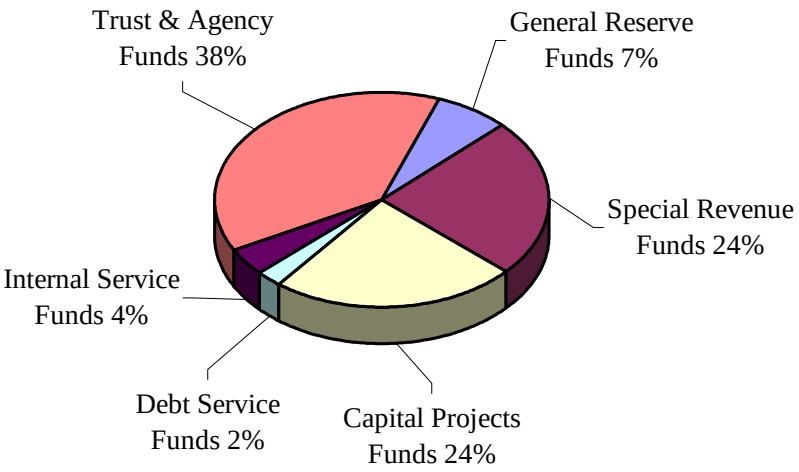
For FY 2005-06, estimated Special Fund revenues and transfers-in (exclusive of the General Fund) are $444,712,187 and appropriations and transfers-out amount to $382,974,514. The majority of these revenues and appropriations relate to agency fund administration of assessment districts as noted previously.

Special Funds Summary Table

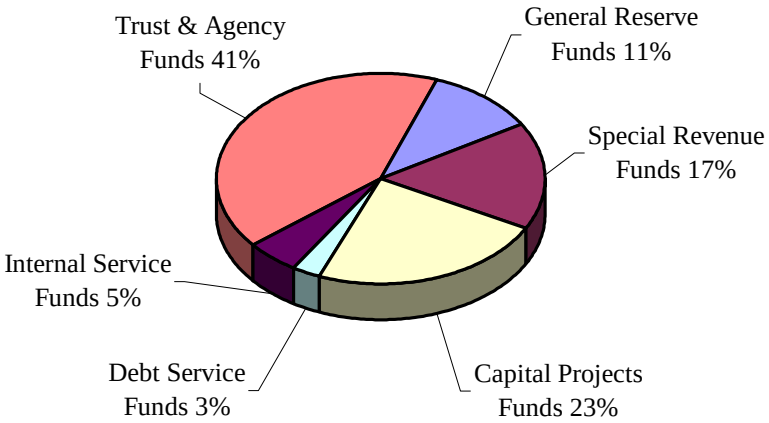
Catagory Summary	Revenues & Transfers-In	Appropriations & Transfers-Out
General Reserve Funds	32,624,020	41,463,114
Special Revenue Funds	106,241,187	63,123,910
Capital Projects Funds	105,690,139	88,824,475
Debt Service Funds	10,958,280	11,344,797
Internal Service Funds	18,574,204	19,696,454
Trust & Agency Funds	170,624,357	158,521,764
Total	444,712,187	382,974,514

Special Funds
Revenue & Appropriations

Revenues - $444,712,187



Appropriations - $382,974,514



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. During Fiscal Year 2005-06, the AMP is expected to loan approximately $2 million to the Irvine Redevelopment Agency. Cash assets are expected to total $64 million on June 30, 2006, which, when combined with the $9.1 million debt service reserve in the Infrastructure Authority Fund, results in a $41.5 million surplus over the outstanding indebtedness.

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. From FY 1996-97 through FY 2001-02, the General Fund contributed $2,611,860. An additional $300,000 transfer from the General Fund was made in FY 2002-2003. A wave of retirements, primarily from the Public Safety department, began in FY 2001-2002 which resulted in payouts of accrued leave from the Fund through FY 2002-2003 of $1,762,188. In FY 2003-2004, the City transferred an additional $1,166,000 to the Fund in anticipation of the expected sick leave and vacation payouts due upon the retirement of long-time employees. Compensated absences payments during FY 2003-2004 amounted to $853,935.

Beginning in FY 2004-2005, 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. The anticipated separation liability revenue for FY 2004-2005 is $575,246. FY 2004-2005 estimated payouts upon separation are estimated to be $773,730, based on actual payments made through 3/31/05 and adjusted for any anticipated retirements expected during the last quarter of the fiscal year. FY 2005-2006 separation liability revenue is expected to be $714,317. FY 2005-2006 expected payouts upon separation are estimated to be $695,800 based on a July 1, 2004 independent actuarial study as adjusted for anticipated retirements. Fund balance at the end of FY 2005-2006 is expected to be about $2.1 million.

Fund 005: Development Services Fund

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

Fund 006: Reserve For Economic Uncertainties

The City has an established policy that sets aside 5.5% of its General Fund operating expenditures as a reserve for economic uncertainty. In the past the City included the 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 economic uncertainty. In response to the State's ongoing fiscal crises, funds were added to the Reserve for Economic Uncertainty fund to provide contingency resources in the event the State takes additional City revenues. In FY 2004-2005, $2,409,000 was transferred to the General Fund to offset the effects of the revenue lost to the State. An equal amount is expected to be needed in FY 2005-2006, and the transfer to the General Fund is budgeted accordingly.

Fund 008: Great Park Planning

This is used to account for City expenditures directly related to planning and implementation of the Great Park. Revenues were transferred-in from the General Fund as pre-allocated carryover in FY 2004-2005. For FY 2005-2006, expenditures of $1,345,096 are planned. It is anticipated that most (if not all) of these costs will be reimbursed through development agreements when the land at the old El Toro Marine base is sold.

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: 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 fiscal year 2005-2006 nearly $3.2 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, $2.2 million has been budgeted within the fund in fiscal year 2005-2006 to pay for facility maintenance efforts while an additional $1.5 million has been budgeted to pay for street maintenance.

Fund 024: Building And Safety Fund

The Building and Safety Fund was created in FY 03-04 to account for development processing activities such as Plan Check, Inspection, Permit Issuance and Code Enforcement. User fees are charged for these services in order to recoup the cost of providing them. The rate structure for the fees imposed for these services is based on the most recent full cost study analysis, and is expected to be adjusted as the cost study is updated. Prior to FY 03-04, these fees and related costs were accounted for in the General Fund as part of the Community Development Department budget. 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 05-06 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 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.

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.

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 fiscal year 1999-2000 and $252,000 in fiscal year 2002-2003. The City agreed to an 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 will become more active beginning in FY 2005-2006. The City expects to loan the Agency $1,968,137 to cover its fiscal year 2005-2006 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 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 a maintenance of effort (MOE) requirement as a condition to receiving the Measure M funds. The City monitors the maintenance expenditures to ensure continued eligibility. The current and projected levels of required MOE funding are sufficient to assure the continued receipt of Measure M revenues. New Measure M Turnback appropriations in fiscal year 2005-2006 amount to $2.7 million. The largest of these new appropriations are $0.9 million for MacArthur Rehabilitation (Redhill-Main), $0.7 million for Toledo Rehabilitation (Alton-Bake) and $0.6 million for MacArthur Rehabilitation (Campus-Douglas).

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 2005-2006, 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 $2.8 million will be allocated for new capital improvement projects while an additional $546,000 will be allocated within the fund for street maintenance efforts.

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, and Heritage Park.

Fund 113: Fees & Exactions Fund

The Fees and Exactions fund collects fees imposed on developers and property owners for future capital improvement projects from which they will receive 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. The University Research Park reserve will disburse $1.2 million FY 2004/05 for project improvements. Since FY 2003-2004 a developer elected and was qualified to utilize the Menu Option to pay an affordable housing in-lieu fee. The fee is expected to be received by the City and deposited in this fund by June 30 FY 2004/05, in the amount of $1.4 million. No expenditures or project transfers are planned for FY 2005-2006.

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.

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, the largest proposed circulation allocations have been made for a Traffic Management Systems and Rehabilitation Study project and for the installation of new traffic signals at San Joaquin and University and Berkeley and Cornell. The largest proposed non-circulation allocations this year have been made for the rehabilitation of neighborhood park playground equipment and for the construction of University Community Park.

Fund 119: 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 $1.72 million provides funds needed to meet normal cash flow demands of this fund.

Fund 122: North Irvine Transportation Mitigation Program

The North Irvine Transportation Mitigation (NITM) fund was created in fiscal year 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 fiscal year 2004-05, $7.3 million in fees are expected to be received from Planning Area 6A. New NITM CIP project appropriations of $6.6 million are budgeted for fiscal year 2005-2006, with the largest appropriations being $1.4 million for the Culver Drive/Trabuco Road Widening project, $1.4 million for the construction of the Trabuco Road/Eastern Transportation Corridor Interchange and $1.1 million for Bake Parkway/Jeronimo Intersection improvements. Outside grants and other City fees will pay for $1.0 million 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 $21.8 million in such outside grant funding to supplement these efforts. In fiscal year 2005-2006 four new projects are being budgeted within the IBC fund, with the most significant being a $3 million appropriation to construct an overcrossing and high occupancy vehicle lane ramps at Alton and State Route 55.

Fund 125: Community Develop 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 Fiscal 2005-06 which will include a reprogramming of remaining unused budgeted funds from prior years, repayments to the CDBG Fund for loans previously made and programming of the new Grant revenue and related appropriations.

Fund 126: Senior Service Foundation

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

Fund 128: Nutrition Program Fund

This fund was established in FY 1998-1999 to account for the senior nutrition program. These funds are used to provide high quality meals for seniors both at the Lakeview Senior Center and through home delivery. In addition, city staff costs for meal preparation and program administration are covered by these funds. The nutrition program is funded by a County grant from the Area Agency on Aging and the United States Department of 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: AB2766 - Air Quality Improvement

This fund accounts for the City's programs implementing AB 2766, the California Clean Air Act of 1988, which allocates 40% of the fees imposed by the South Coast Air Quality Management District (SCAQMD) to local jurisdictions to fund expenditures for the reduction of air pollution from motor vehicles. In the past, these fees have provided funding for the Irvine Transportation Center (ITC) to encourage the use of public transportation systems instead of motor vehicles. In fiscal years 2002-2003, 2003-2004 and 2004-2005, the City used 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 2005-2006. In FY 2004-2005 the City completed the implementation of an on-line access system for City services using the Strategic Technology Plan Fund. This project is expected to reduce commuter and citizen vehicle traffic to City Hall. The City also expects to implement a new on-line employment application system before the end of FY 2004-2005. The City also used a portion of the AQMD fees to purchase qualifying alternative fuel (CNG) vehicles in FY 2003-2004 and FY 2004-2005 via the Fleet Services Fund. Additional purchases of qualifying vehicles are planned for FY 2005-2006. New projects for FY 2005-2006 include further support for improved parking, shuttle, bus connections, and alternative fuel program efforts and strategies at the ITC in order to increase the number of transit riders as well as 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 2006.

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.

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 1989-1990, the Transportation Management Program Fund was established to account for expenditure activity of implementing transportation demand management strategies within the IBC area. More than $370,000 in contract services and staff salary costs have been budgeted in this fund for Transportation Management Plan Development in the IBC area for fiscal year 2005-2006.

Fund 139: Supplement 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 04-05 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. FY 05-06 expenditures will use the balance of fund received in previous years. No additional funding is expected to be received from the state in FY 05-06, and consequently, no new revenues have been budgeted.

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 2005-2006.

Fund 143: Cops Grants Fund

This fund was established in Fiscal Year 2000-2001 to account for several sources of federally funded grants for supplementary law enforcement activities, which were previously included in the General Fund. The individual grants in this fund were from U.S. Department of Justice through its office of Community Oriented Policing Services (COPS), and included the following: COPS More 98, COPS Ahead/Universal and COPS in Schools. These grants provided partial funding of salaries for several front line law enforcement positions. In accordance with the grant terms, once the grant period expired, the City must absorb the costs of these positions. All of these grants expired prior to Fiscal Year 2003-2004 except for the 2002 COPS in Schools grant. The City received an extension for this grant through December 2006, and its expenditures and related reimbursement revenue are budgeted accordingly. The COPS More 2002 grant, which was awarded to establish a more secure communication network for emergency first responders to gather and disseminate information to key users, also expired in Fiscal Year 2004-2005. No additional funding is expected. Public Safety also partnered with the Irvine Unified School District in Fiscal Years 2003-2004 and 2004-2005 to implement the federally funded Safe Schools grant. The City received a $22,817 grant from Homeland Security with the County of Orange as a pass-through which is expected to be expended and reimbursed before June, 2005. Any additional federal grant awards received by the City will be added to the fund as obtained and approved.

Fund 144: Public Safety - State Grants

This Fund was established in FY 2000-2001 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 2002-2003, the City recognized revenue and recorded expenditures from the last year of the OTS School Zone Traffic Management grant, Project Success, the California Law Enforcement Equipment Program (CLEEP) High Technology Grant and the rebate for the 800 MHz radio system from the County. This funding was expended prior to the end of FY 2003-2004 with the exception of $237,221 from the 800 MHz radio system rebate which was expended in FY 2004-2005. The balance of the 800 MHz radio system rebate ($27,769) is budgeted for expenditure in FY 2005-2006. In FY 2004-2005, Public Safety obtained a $106,000 grant from the Office of Traffic Safety for safety and speed enforcement. This grant will extend into FY 2005-2006 and is budgeted accordingly. The City also received another grant from the Department of Alcoholic Beverage Control to combat underage drinking and driving under the influence, which is budgeted for FY 2005-2006. Any new grants 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 December 9, 2003 the City Council approved a $250,000 loan to the OCGPC to fund Board expenditures for initial corporation purposes. Additionally, the Council approved a reimbursement agreement for repayment of personnel, consulting and other expenses incurred on behalf of the OCGPC by the City. The $250,000 advance, the balance owed on the reimbursement agreement and all related interest charges are expected to be repaid upon the execution of the Development Agreement related to the sale of the El Toro property.

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 $16 million in infrastructure improvements associated with the CFD. The infrastructure improvements can 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 fiscal year 2005-2006, with the bond sale planned for February 2006.

Fund 205: CFD 04-1 Improvements

The improvement fund for CFD 2004-01, Central Park, will be used to track approximately $15.9 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. Work began in fiscal year 2004-2005 on the design of the pedestrian overcrossing bridge with a $100,000 advance from the developer. The sale of the bonds is planned for March 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 Center/Irvine Center/Bio-Science Center

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

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 1998-1999, 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 Bake Parkway, Lake Forest Drive, and the San Diego Creek Channel.

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

This fund was created to account for construction activities of bond proceeds issued under the 1915 Improvement Act. This assessment district, Westpark North, is located within Village 38. Bonds were issued in three phases with the first issue occurring in FY 1992-1993, the second issue the following year and the final issue in FY 1994-1995. 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.

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 provides inspection and reimbursement functions.

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

This fund was established to record construction activities for AD No. 00-18, Shady Canyon-Turtle Ridge. Construction cost was estimated 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, with City staff 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. Construction activity is being performed by the developer, while City staff is providing the inspection and reimbursement functions.

Fund 219: AD 04-20 Portola Springs

This fund was established to account for construction activities associated with Assessment District No. 04-20, known as Portola Springs (Planning Area 6). The district is bounded generally by Jeffrey Road and SR 133 on the northwest, Irvine Boulevard and the former El Toro Marine Corps Air Station on the southwest and southeast, and SR 241 and open space lands on the northeast. Bonds will be issued in phases in order to reduce borrowing costs, with the first phase anticipated to be issued in May 2005. Construction activity is being performed by the developer, while City staff is providing 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 fiscal year 2005-2006 the largest new allocations budgeted within the fund are for the Culver/Walnut Intersection widening project, $1.0 million, the Moulton (Irvine Center Drive) Smart Street project, $1.0 million, and the Rockfield Rehabilitation project from Bake to the City limits, $0.9 million. Total new allocations within the fund for fiscal year 2005-2006 exceed $12.4 million, $2.9 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.

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.

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 fiscal year 2004-2005 after the City negotiated a funding swap agreement with the Orange County Transportation Authority (OCTA). This project was established to set-aside City funding that must be paid to OCTA in exchange for Federal RSTP grant funding for the Jeffrey Grade Separation project and for the Culver Realignment project funded out of the City's 250 Circulation fund. 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 March 2007 for the Sand Canyon Grade Separation project and December 2007 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 effecting this fund, however total new budgeted appropriations within the fund in fiscal year 2005-2006 total more than $5.4 million. The largest new appropriations within the fund for next fiscal year are $1.1 million for the Bommer Canyon Master Plan Development effort and $0.6 million for the design of the Quail Hill Wilderness Park Center.

Fund 262: Col. Bill Barber Marine Corps Memorial Park

This fund was established to account for the development of the Colonel Bill Barber Marine Corps Memorial Park, 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 of the second phase of the park, which includes tennis courts, picnic areas, an open play area, expansive playground, amphitheater and formal garden was completed in June, 2004. Design work will begin on phase three of the park in fiscal year 2005-2006, with an additional $1.5 million in park fees being appropriated toward this effort. Phase three 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 continue into next fiscal year.

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

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.

Fund 282: Fee District No. 92-1

In FY 1991-1992, 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, though increased development activity is planned in the future. 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.

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 fiscal year 2005-2006 debt service is estimated to be $6,180,537, which includes principal of $5,400,000. Interest and debt service expense of $693,195 and letter of credit fees of $87,342. The estimates are based on the current Asset Management Plan (AMP) model, which has been updated for the FY 2005-2006 budget. The General Fund will provide $5,218,427 in non-departmental rent revenue, and the Asset Management Plan will contribute $5,400,000, with any surplus returned to the AMP. A Reserve Fund has been established in the amount of $9,062,000. On June 30, 2006, the remaining principal will be $35 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 Fiscal Year 2005-2006, debt service consists of interest payments of $144,844, and a principal payment of $370,000. The outstanding principal balance at June 30, 2006 will be $2,205,000.

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, 2004, fund capital assets totaled $8.5 million with accumulated depreciation of $5.9 million. FY 2004-05 vehicle purchases are estimated at $0.84 million, and recommended purchases for FY 2005-06 total $0.99 million.

Fund 577: Misc. 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. As of June 30, 2004 fund equity was $0.27 million, leases payable was $0.17 million, and equipment was valued at $0.15 million.

Fund 578: Telephone, Mail, & Duplication Services Fund

This fund was established in 1999/2000 to centralize Telecommunications, Mail, and Duplicating Services. The Telecommunications program provides coordination and administration of all telephone lines, voice mail functions and design, equipment administration, paging and cellular services. Beginning in FY 04-05, the individual direct telephone line charges were also absorbed by the Telecommunications division in this fund. The Duplicating division provides for the administration of a centralized Duplicating Center, all copier acquisition and contract negotiations, networking equipment, training, maintenance and an on-site Xerox 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 and duplicating 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 05-06 budgeted expenditures for these service areas were as follows: $840,985 for duplicating costs; $539,160 for mail costs; and $846,043 for telecommunication costs. The increase in these costs is due primarily to the this fund assuming the responsibility for duplicating equipment and its related costs which had previously been included in the General Fund.

Fund 579: Strategic Technology Plan Fund

The Strategic Technology Plan Fund was established in 1996-1997 to account for the implementation of the City's Strategic Technology Plan (STP). In 2005, General Fund components of the STP were consolidated into this fund, including contract services and administration functions. This internal service fund receives revenue from the departments, whose costs are based on the number of workstations connected to the City 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. The City of Irvine Web Site, in 2004, hosted an average of 118,000 visitors per month. Visits continue to increase as more services become available on-line.

Fund 580: Civic Center Maintenance & 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 that use this service.

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 Fiscal Year 2005-06 debt service payments for principal and interest are $2,700,000 and $2,086,190 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 $1,793,609. As of June 30, 2006, the remaining principal balance for the series A Bonds will be reduced to $44,345,000.

Fund 702: Refunding Assessment Dist 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 (Fund 759); Assessment District 85-7B (Fund 762), and; Assessment District 89-10 (Fund 764). 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. Fiscal Year 2005-06 debt service payments for principal and interest are $635,000 and $319,956 respectively. Due to the timing of the assessment collection (from December to May), a reserve for the September 2005 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 $286,715. The remaining principal balance for the RAD 99-1 bonds will be reduced to $4,945,000 as of June 30, 2006. The FY2005-06 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. As a result of the annual transfer from the Revenue Series A bonds' Surplus Fund, the assessed levy to the homeowners within this district will be reduced significantly.

Fund 703: Refunding Assessment Dist 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 (Funds 761 & 765); Assessment District 91-11 (Fund 763); Assessment Districts 94-15 A & B (Funds 715, 766); Assessment Districts 95-12 Series B, G1 and G2 (Funds 769, 770, 773), and; Assessment District 97-16 (Fund 772). 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 Fiscal Year 2005-06 debt service payments for principal and interest are $1,863,000 and $2,271,558 respectively. Due to the timing of the assessment collection, a reserve for the September 2005 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 $2,473,116. The remaining principal balance for the RAD 99-2 bonds will be reduced to $40,430,000 as of June 30, 2006. The FY2005-06 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. As a result of the annual transfer from the Revenue Series A bonds' Surplus Fund, the assessed levy to the homeowners of this district will be reduced significantly.

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 Fiscal Year 2005-06 debt service payments for principal and interest are $2,000,000 and $2,333,755 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 $1,546,319. Annual cash deposits will be made to the Series B Reserve Fund until the reserve requirement is fully funded by FY2006-07. During FY2005-06, an amount equivalent to 60% of the Reserve Requirement will be transferred from the Surplus Fund to the Reserve Fund, and the remaining balance in this fund will be transferred to the Reassessment Districts 01-1 and 01-2 Redemption Funds to reduce the required assessed levy for those RADs. As of June 30, 2006, the remaining principal balance for the series B Bonds will be reduced to $51,135,000.

Fund 705: Refunding Assessment District 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 Fiscal Year 2005-06 debt service payments for principal and interest are $238,361 and $444,910, respectively. Due to the timing of the assessment collection (from December to May), a reserve for the September 2004 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 $7,958,882 as of June 30, 2006. The FY2005-06 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 706: Refunding Assessment District 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: Assessment Districts 94-13 Group Two; Assessment District 95-12 Group Four; Assessment Districts 95-12 Group Five; Assessment Districts 97-16 Group Three; Assessment District 97-16 Group Four; Assessment District 97-17 Group One; Assessment District 97-17 Group Two and a portion of Adjustable Rate bonds of Assessment District 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 reassessment district. Debt Service payments are due semi-annually in September and March. Fiscal Year 2005-06 debt service payments for principal and interest are $1,563,073 and $2,447,134 respectively. Due to the timing of the assessment collection, a reserve for the September 2005 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 $1,917,153. The remaining principal balance for the RAD 01-2 bonds will be reduced to $44,214,707 as of June 30, 2006. 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 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 Fiscal Year 2005-06 debt service payments for principal and interest are $3,155,000 and $3,539,613, 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 $4,744,707. 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 2007-08, in accordance with the bond documents. As of June 30, 2006, the remaining principal balance for the series C Bonds will be reduced to $83,230,000.

Fund 708: Reassessment District 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. Fiscal Year 2005-06 debt service payments for principal and interest are $283,420 and $483,631, 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 $9,036,950 as of June 30, 2006. 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 709: Reassessment District 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. Fiscal Year 2005-06 debt service payments for principal and interest are $2,675,770 and $4,021,416 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 $75,272,630 as of June 30, 2006. 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 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 Fiscal Year 2005-06 is estimated to be 3.25%. There is no Reserve Fund established for this bond issue since the bonds are secured by a Letter of Credit. On June 30, 2006, the remaining principal for AD 89-10 variable rate bonds will be at $29,270,000 after a scheduled bond redemption of $1,670,000 on September 2, 2005.

Fund 711: AD 89-10 Westpark Fixed Rate

This fund was established to record debt service activities for Assessment District 89-10 Westpark, which was refinanced in 1994 with bond issuance of $17,178,808. Principal and interest are $1,895,000 and $39,795 respectively, for fiscal year 2005-2006. The bonds will be paid off on September 2, 2005 and there will be no assessment levy for Fiscal Year 2005-06. The sources for paying off the bonds will be derived from the Reserve Fund as well as the remaining levy collection of the Fiscal Year 2004-05.

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

This fund was established to record the debt service activities for Assessment District 00-18, Shady Canyon, Turtle Ridge, 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 3.25%. Currently, interest payments are paid monthly by the Trustee, Bank of New York, Western Trust Company, from the Capitalized Interest Fund. The Capitalized Interest Fund will be sufficient to pay debt services for several years, thus, no special assessment levy will be required for Fiscal Year 2005-06. As of June 30, 2005, the principal for Assessment District 00-18 Variable Rate Bonds is at $15,334,000, however another Fixed Rate Conversion is planned for Summer 2005. Interest earnings will be accrued to the improvement fund in accordance with the bond indenture.

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 $1,230,000 and $2,248,721 respectively, for fiscal year 2005-06. 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 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, 2006, the outstanding principal for AD 00-18 Group 2 Fixed Rate Conversion bonds will have been reduced to $43,305,000. The fiscal year 2005-2006 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 3.25%. Currently, the Trustee, Bank of New York, Western Trust Company, pays interest payments monthly from the Capitalized Interest Fund. The Capitalized Interest Fund will be sufficient to pay debt services for several years, thus, no special assessment levy will be required for Fiscal Year 2004-05. As of June 30, 2005, the principal for Assessment District 03-19 Variable Rate Bonds is at $56,328,000, however another Fixed Rate Conversion is planned for Summer 2005.

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. Fiscal Year 2005-06 debt service payments for principal and interest are $120,000 and $168,421, 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 A.D. 087-8 Group Five will be reduced to $3,305,000 as of June 30, 2006. The FY05-06 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 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. Fiscal Year 2005-06 debt service payments for principal and interest are $770,000 and $1,266,813, 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 A.D. 00-18 Group Three will be reduced to $25,760,000 as of June 30, 2006. The FY 05-06 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 738: AD 93-14 G1 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. Fiscal Year 2005-06 debt service payments for principal and interest are $55,000 and $94,504, 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 A.D. 93-14 Group One will be reduced to $1,805,000 as of June 30, 2006. The FY05-06 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 739: 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. Fiscal Year 2005-06 debt service payments for principal and interest are $170,000 and $312,618, 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 A.D. 03-19 Group One will be at $6,625,000 as of June 30, 2006. The FY05-06 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: 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. Fiscal Year 2005-06 debt service payments for principal and interest are $365,000 and $448,120, 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 $770,513. The principal balance for A.D. 87-8 Group Six will be at $9,125,000 as of June 30, 2006. The FY05-06 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 741: 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. Fiscal Year 2005-06 debt service payments for principal and interest are $30,000 and $38,578, 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 A.D. 93-14 Group Two will remain at $845,000 as of June 30, 2006. The FY 05-06 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 742: 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. Fiscal Year 2005-06 debt service payments for principal and interest are $50,000 and $61,483, 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 A.D. 97-16 Group Six will be remained at $1,270,000 as of June 30, 2006. The FY 05-06 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 745: AD 83-3 Fixed Rate Yale/Trabuco

This fund was established to record the debt service activities for Assessment District 83-3 (Yale/Trabuco). The bonds were issued February 10, 1994, to retire the outstanding 1987 bond issue. The refinancing resulted in a significantly lower debt service expense for the property owners. The payments are due semi-annually in March and September. Fiscal year 2005-2006 debt service payments for principal and interest are $640,000 and $13,440, respectively. The bonds will be paid off on September 2, 2005 and there will be no assessment levy for Fiscal Year 2005-06. The sources for paying off the bonds will be derived from the Reserve Fund as well as the remaining levy collection of the Fiscal Year 2004-05.

Fund 746: CFD 04-1 Central Park

Irvine's Community Facilities District (CFD) 2004-01, Central Park, 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 1,242 dwelling units. A single bond series of $27 million is expected to be issued in March, 2006, with $11.1 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 747: AD 87-8 Group 7 Fixed Rate Conversion

This fund has been established to record debt service activities for the approximately $16,275,000 fixed rate conversion of Assessment District 87-8 Variable Rate Bonds. The bonds will be converted in early Summer 2005 in order to place the debt service levy on the County's 2005-06 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 748: AD 93-14 Group 3 Fixed Rate Conversion

This fund has been established to record debt service activities for the approximately $3,880,000 fixed rate conversion of Assessment District 93-14 Variable Rate Bonds. The bonds will be converted in early Summer 2005 in order to place the debt service levy on the County's 2005-06 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 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. Fiscal Year 2005-06 debt service payments for principal and interest are $95,000 and $144,846, 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 A.D. 97-17 Group Four will be remained at $2,945,000 as of June 30, 2006. The FY 05-06 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 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. Fiscal Year 2005-06 debt service payments for principal and interest are $515,000 and $834,596, 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 A.D. 00-18 Group Four will be remained at $17,525,000 as of June 30, 2006. The FY 05-06 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 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. Fiscal Year 2005-06 debt service payments for interest is $1,445,386. 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 A.D. 00-18 Group Four will be remained at $28,890,000 as of June 30, 2006. The FY 05-06 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 752: AD 04-20 Portola Springs Variable Rate

This fund has been established to record debt service activities for Assessment District 04-20, Variable Rate Bonds. The bonds are anticipated to be issued in May 2005, in the approximate amount of $55,000,000. Bonds proceeds used to construct and/or acquire capital improvement projects in this district will be recorded in Fund 219. 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 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 $22 million is expected to be issued in February, 2006, with $6 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 approximately $22,000,000 fixed rate conversion of Assessment District 03-19 Variable Rate Bonds. The bonds will be converted in early Summer 2005 in order to place the debt service levy on the County's 2005-06 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 755: AD 00-18 Group 5 Fixed Rate Conversion

This fund has been established to record debt service activities for the approximately $8,000,000 fixed rate conversion of Assessment District 00-18 Variable Rate Bonds. The bonds will be converted in early Summer 2005 in order to place the debt service levy on the County's 2005-06 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 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 05-06 is estimated to be 3.25%. A Reserve Fund equivalent to 13.50% ($7,039,575) of outstanding bonds is required by the bond indenture.

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

This fund was established to record the debt service activities for Assessment District 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 3.25%. 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, 2006 the remaining principal in Assessment District 87-8 Variable Rate Bonds will be $26,504,000, due to a conversion in early summer (2005) of approximately $14,364,000.

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 3.265%. Currently, interest payments are paid monthly by The Irvine Company. A Reserve Fund equivalent to 10% ($1,482,000) of outstanding bonds is also established for this fund. As of June 30, 2005, the remaining principal for the Assessment District 94-15 Variable Rate Bonds will be $14,828,000 and will be reduced to $14,360,000 after scheduled bond redemption of $468,000 on September 2, 2005.

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 3.25%. Currently, the Irvine 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, 2005, the remaining principal for Assessment District 97-16 Variable Rate Bonds is $27,695,000 due to a payoff call of $5,628,000 bonds on March 1st, 2005.

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 3.25%. There is no Reserve Fund established for this bond issue as the bonds are secured by a Letter of Credit. As of June 30, 2006, 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 Fiscal Year 2005-06

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 3.25%. As of June 30, 2006, the remaining principal for Assessment District 97-17 Variable Rate Bonds will be $34,195,000.

Fund 776: AD 93-14 Spectrum 6n/Spectrum 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 fiscal year 2005-06. A Reserve Fund is also established equivalent to 10% ($6,296,000) of the outstanding bonds. In summer of 2005 a bond conversion of approximately $3,897,000 will take place. As of June 30, 2006, the remaining principal for Assessment District 97-17 Variable Rate Bonds is estimated to be $59,059,000.

Special Funds
Revenue Table

FUND	DESCRIPTION	PROPERTY TAX	SALES TAX	OTHER TAXES & FEES	OTHER AGENCIES	DEVELOPMENT FEES	COMM SRVCS FEES
002	ASSET MANAGEMENT PLAN FUND	0	0	0	0	0	0
003	COMPENSATED ABSENCES FUND	0	0	0	0	0	0
005	DEVELOPMENT SERVICES FUND	0	0	0	0	3,509,706	0
006	RESERVE FOR ECONOMIC UNCERTAINTIES	0	0	0	0	0	0
008	GREAT PARK PLANNING	0	0	0	0	0	0
009	REVENUE CLEARING FUND	0	0	0	0	0	0
010	REHABILITATION FUND	0	0	0	0	0	0
024	BUILDING AND SAFETY FUND	0	0	0	0	12,071,650	0
027	DEVELOPMENT ENGINEERING	0	0	0	0	2,209,200	0
030	COMMUNITY SERVICES FUND	0	0	0	0	0	120,000
108	IRVINE REDEVELOPMENT FUND	0	0	0	0	0	0
110	MEASURE M LOCAL TURNBACK FUND	0	2,683,259	0	0	0	0
111	GAS TAX FUND	0	0	3,200,000	0	0	0
112	LOCAL PARK FEES FUND	0	0	2,229,246	0	0	0
113	FEES & EXACTIONS FUND	0	0	10,000	0	0	0
114	HOME GRANT FUND	0	0	0	851,371	0	0
118	SYSTEMS DEVELOPMENT FUND	0	0	5,000,000	0	0	0
119	LLPM MAINTENANCE DISTRICT	1,963,612	0	0	6,879	0	0
122	NORTH IRVINE TRANSP MITIGATION PROGR	0	0	0	171,048	0	0
123	IRVINE BUSINESS CENTER	0	0	3,700,000	2,312,718	0	0
125	COMM DEVELOP BLOCK GRANT FUND	0	0	0	2,888,984	0	0
126	SENIOR SERVICE FOUNDATION	0	0	0	0	0	0
128	NUTRITION PROGRAM FUND	0	0	0	137,630	0	0
130	AB2766 - AIR QUALITY IMPROVEMENT	0	0	0	192,000	0	0
132	SLURRY SEAL SUR CHG FUND	0	0	0	0	0	0
136	MAJOR SPECIAL EVENTS FUND	0	0	0	0	0	0
138	IBC TRANSPORTATION MGMT PROGRAM	0	0	0	0	0	0
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	0	0	0	0	0	0
143	COPS GRANTS FUND	0	0	0	41,666	0	0
144	PUBLIC SAFETY - STATE GRANTS	0	0	0	76,439	0	0
145	STRUCTURAL FIRE FUND	0	0	0	1,842,174	0	0
180	ORANGE COUNTY GREAT PARK CORPORAT	0	0	0	0	0	0
203-205	COMMUNITY FACILITIES DISTRICT/CIP FUND	0	0	0	0	0	0
206-219	ASSESSMENT DISTRICT/CIP FUNDS	0	0	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	0	0	0	10,748,597	0	0
252	TRAILS DEVELOPMENT FUND B	0	0	0	2,997	0	0
254	RAILROAD GRADE SEPARATION	0	0	0	10,339,356	0	0
260	CAPITAL IMPROV PROJ FUND-NON C	0	0	0	525,759	0	0
262	COL. BILL BARBER MC MEMORIAL P	0	0	0	0	0	0
263	HERITAGE PARK AQUATICS COMPLEX	0	0	0	12,830	0	0
281	FEE DISTRICT 89-1 (BAKE/I5 INT	0	0	150,000	0	0	0
282	FEE DISTRICT NO. 92-1	0	0	0	0	0	0
349	INFRASTRUCTURE AUTHORITY FUND	0	0	0	0	0	0
350	CULVER GRADE SEPARATION	0	0	0	0	0	0
501-580	INTERNAL SERVICES FUNDS	0	0	0	0	0	0
701-789	ASSESSMENTS DISTRICTS	0	0	0	0	0	0
	Total	1,963,612	2,683,259	14,289,246	30,150,448	17,790,556	120,000

Special Funds
Revenue Table

FUND	CIP	FEES FOR SERVICES	MISC REVENUES	ASSESSMENT REVENUE	BOND PROCEEDS	INTERNAL SERVICE FUNDS	TRANSFERS IN	TOTAL RESOURCES
002	0	0	1,539,029	0	0	0	4,635,144	6,174,173
003	0	0	56,385	0	0	714,316	0	770,701
005	0	0	17,500	0	0	0	0	3,527,206
006	0	0	180,000	0	0	0	1,698,229	1,878,229
008	0	0	0	0	0	0	645,091	645,091
009	0	0	559,508	0	0	0	0	559,508
010	0	0	275,842	0	0	0	2,500,000	2,775,842
024	0	0	89,945	0	0	0	0	12,161,595
027	0	0	6,300	0	0	0	0	2,215,500
030	0	0	24,925	1,771,250	0	0	0	1,916,175
108	0	0	34,965	0	0	0	0	34,965
110	0	0	122,473	0	0	0	0	2,805,732
111	0	0	161,334	0	0	0	0	3,361,334
112	0	0	151,415	0	0	0	0	2,380,661
113	0	0	119,356	0	0	0	0	129,356
114	0	0	0	0	0	0	0	851,371
118	0	0	158,563	0	0	0	0	5,158,563
119	0	0	30,067	3,820,187	0	0	0	5,820,745
122	684,190	0	366,895	0	0	0	114,366	1,336,499
123	2,311,289	0	1,037,431	0	0	0	68,365	9,429,803
125	0	0	0	0	0	0	0	2,888,984
126	0	0	28,060	0	0	0	0	28,060
128	0	0	109,554	0	0	0	0	247,184
130	0	0	13,212	0	0	0	0	205,212
132	0	0	290,402	0	0	0	0	290,402
136	0	266,494	16,500	0	0	0	0	282,994
138	0	0	106,743	0	0	0	0	106,743
140	0	0	225	0	0	0	0	225
143	0	0	0	0	0	0	0	41,666
144	0	0	500	0	0	0	0	76,939
145	0	0	0	0	0	0	0	1,842,174
180	0	0	2,900,000	0	0	0	66,021,575	68,921,575
203-205	0	0	343,627	0	31,900,000	0	0	32,243,627
206-219	0	0	5,751,939	0	0	0	0	5,751,939
250	7,068,430	0	156,934	0	0	0	16,967,244	34,941,205
252	0	0	525	0	0	0	10,000	13,522
254	3,595,354	0	125,172	0	0	0	4,950,587	19,010,469
260	6,842,902	0	139,084	0	0	0	4,257,329	11,765,074
262	0	0	113,298	0	0	0	1,500,000	1,613,298
263	0	0	19,423	0	0	0	0	32,253
281	0	0	165,565	0	0	0	0	315,565
282	0	0	3,187	0	0	0	0	3,187
349	0	0	10,823,681	0	0	0	0	10,823,681
350	0	0	34,599	0	0	0	100,000	134,599
501-580	0	2,000	3,880,100	0	0	14,566,754	125,350	18,574,204
701-789	0	0	1,867,688	54,881,820	67,255,000	0	46,619,849	170,624,357
Total	20,502,165	268,494	31,821,951	60,473,257	99,155,000	15,281,070	150,213,129	444,712,187

Special Funds
Appropriation Tables

FUND	DESCRIPTION	SALARY & BENEFITS	OVERTIME SALARIES	SUPPLIES	INTERNAL SERVICES	CONTRACT SERVICES	TRAINING & BUSINESS EXPENSE
002	ASSET MANAGEMENT PLAN FUND	0	0	0	5,400,000	0	0
003	COMPENSATED ABSENCES FUND	695,800	0	0	0	25,000	0
005	DEVELOPMENT SERVICES FUND	1,351,190	0	0	30,000	1,778,888	0
006	RESERVE FOR ECONOMIC UNCERTAINTIES	0	0	0	0	0	0
008	GREAT PARK PLANNING	100,005	0	0	0	600,000	645,091
009	REVENUE CLEARING FUND	324,271	100	3,500	1,000	226,420	4,217
010	REHABILITATION FUND	319,467	0	0	11,320	3,341,328	250
024	BUILDING AND SAFETY FUND	5,663,735	104,200	49,300	314,454	3,535,000	18,450
027	DEVELOPMENT ENGINEERING	467,150	0	0	0	1,172,170	0
030	COMMUNITY SERVICES FUND	69,355	0	820,446	7,714	353,963	0
051	ASSET FORFEITURE JUSTICE DEPT	0	0	25,063	0	0	0
052	ASSET FORFEITURE TREASURY DEPT	0	0	22,304	0	0	0
053	ASSET FORFEITURE OC AND STATE	0	0	58,703	0	0	0
108	IRVINE REDEVELOPMENT FUND	661,637	0	25,000	5,000	3,735,000	11,500
110	MEASURE M LOCAL TURNBACK FUND	13,717	0	0	0	0	0
111	GAS TAX FUND	15,589	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	0	0
114	HOME GRANT FUND	47,413	0	0	0	803,958	0
118	SYSTEMS DEVELOPMENT FUND	0	0	0	0	0	0
119	LLPM MAINTENANCE DISTRICT	267,760	0	90,000	0	3,401,753	3,600
122	NORTH IRVINE TRANSP MITIGATION PROGR	128,634	0	0	0	205,000	0
123	IRVINE BUSINESS CENTER	108,502	0	0	0	0	0
125	COMM DEVELOP BLOCK GRANT FUND	98,479	0	500	0	2,772,235	2,500
126	SENIOR SERVICE FOUNDATION	2,288	0	26,750	0	34,300	1,050
128	NUTRITION PROGRAM FUND	96,951	0	121,500	0	28,736	0
130	AB2766 - AIR QUALITY IMPROVMNT	0	0	0	0	241,400	0
132	SLURRY SEAL SUR CHG FUND	0	0	0	0	500,000	0
136	MAJOR SPECIAL EVENTS FUND	0	248,541	1,038	27,288	6,127	0
138	IBC TRANSPORTATION MGMT PROGRA	70,525	0	0	0	300,000	0
139	SUPPL.LAW ENFORCEMENT SERV.FD	70,940	0	0	0	0	0
140	LOCAL LAW ENFORCEMENT BLOCK GRANT	0	0	0	0	0	0
143	COPS GRANTS FUND	41,673	0	0	0	0	0
144	PUBLIC SAFETY - STATE GRANTS	0	73,439	13,646	0	0	5,463
145	STRUCTURAL FIRE FUND	0	5,000	103,174	0	1,734,000	0
180	ORANGE COUNTY GREAT PARK CORPORATI	1,492,438	0	416,666	25,000	6,506,004	244,250
203-205	COMMUNITY FACILITIES DISTRICT/CIP FUND	0	0	0	0	0	0
206-219	ASSESSMENT DISTRICT/CIP FUNDS	755,408	0	0	0	0	0
250	CAPITAL IMPROV PROJ FUND - CIR	796,872	0	0	0	0	0
252	TRAILS DEVELOPMENT FUND B	25,095	0	0	0	0	0
254	RAILROAD GRADE SEPARATION	47,736	0	0	0	0	0
260	CAPITAL IMPROV PROJ FUND-NON C	322,622	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
281	FEE DISTRICT 89-1 (BAKE/I5 INT	0	0	0	0	4,400	0
282	FEE DISTRICT NO. 92-1	0	0	0	0	550	0
349	INFRASTRUCTURE AUTHORITY FUND	2,072	0	0	0	11,500	0
350	CULVER GRADE SEPARATION	2,072	0	0	0	1,200	0
501-580	INTERNAL SERVICES FUNDS	2,218,403	1,150	1,966,618	209,934	5,778,345	10,014
701-781	ASSESSMENT DISTRICTS	217,621	0	0	0	535,580	0
	Total	16,495,420	445,830	3,744,208	6,031,710	38,061,817	946,385

Special Funds
Appropriation Tables

FUND	UTILITIES	CAPITAL EQUIPMENT	CLAIMS	MISC	CIP	REPAIRS & MAINTENANCE	DEBT ADMIN	TRANSFERS OUT	TOTAL ALLOCATION
002	0	0	0	0	0	0	0	1,500,000	6,900,000
003	0	0	0	0	0	0	0	0	720,800
005	0	0	0	0	0	0	0	596,650	3,756,728
006	0	0	0	0	0	0	0	2,409,000	2,409,000
008	0	0	0	0	0	0	0	0	1,345,096
009	0	0	0	0	0	0	0	0	559,508
010	0	0	0	0	0	0	0	5,050,831	8,723,196
024	25,000	5,000	0	0	0	20,400	0	2,336,111	12,071,650
027	0	0	0	0	0	0	0	576,180	2,215,500
030	650	0	0	1,403,438	0	0	0	0	2,655,566
051	0	0	0	0	0	0	0	0	25,063
052	0	0	0	0	0	0	0	0	22,304
053	0	0	0	0	0	0	0	0	58,703
108	0	30,000	0	0	0	0	151,000	0	4,619,137
110	0	0	0	0	0	0	0	7,392,991	7,406,708
111	0	0	0	0	0	87,640	0	9,368,471	9,914,060
112	0	0	0	0	0	0	0	2,125,000	2,125,000
113	0	0	0	0	0	0	0	0	0
114	0	0	0	0	0	0	0	0	851,371
118	0	0	0	0	0	0	0	3,995,598	3,995,598
119	1,908,220	0	0	0	0	0	0	0	5,671,333
122	0	0	0	0	2,881,415	0	0	0	3,215,049
123	0	0	0	0	8,384,078	0	0	0	8,492,580
125	500	0	0	0	14,770	0	0	0	2,888,984
126	0	0	0	0	0	0	0	0	64,388
128	0	0	0	0	0	0	0	0	247,187
130	0	0	0	0	0	0	0	150,350	391,750
132	0	0	0	0	0	0	0	0	500,000
136	0	0	0	0	0	0	0	0	282,994
138	0	0	0	0	0	0	0	0	370,525
139	0	0	0	0	0	0	0	0	70,940
140	0	0	0	0	0	0	0	0	0
143	0	0	0	0	0	0	0	0	41,673
144	0	27,769	0	0	0	0	0	0	120,317
145	0	0	0	0	0	0	0	0	1,842,174
180	1,000	672,784	0	650,000	0	0	4,000	0	10,012,142
203-205	0	0	0	0	10,435,000	0	0	0	10,435,000
206-219	0	0	0	0	29,642,129	0	0	0	30,397,537
250	0	0	0	0	22,689,410	0	0	10,000	23,496,282
252	0	0	0	0	56,789	0	0	0	81,884
254	0	0	0	0	17,652,422	0	0	0	17,700,158
260	0	0	0	0	5,254,088	0	0	0	5,576,710
262	0	0	0	0	1,011,349	0	0	0	1,011,349
263	0	0	0	0	118,355	0	0	0	118,355
281	0	0	0	0	2,000	0	0	0	6,400
282	0	0	0	0	250	0	0	0	800
349	0	0	0	0	0	0	6,174,965	4,635,144	10,823,681
350	0	0	0	0	0	0	517,844	0	521,116
501-580	1,211,000	3,700,152	3,894,811	0	0	706,027	0	0	19,696,454
701-781	0	0	0	0	0	0	111,148,714	46,619,849	158,521,764
Total	3,146,370	4,435,705	3,894,811	2,053,438	98,142,055	814,067	117,996,523	86,766,175	382,974,514

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 is 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 2005-06 CIP Budget of $29.39 million provides funding for 83 projects (43 new and 40 rehabilitation). The project categories are summarized in Table 1. In general, the City's CIP Budget provides funding for routine new construction and rehabilitation projects, while the City's operating budget and other special funds provide funding for ongoing infrastructure maintenance. The FY 2005-06 CIP Budget does not include any funding for non-routine capital expenditures.

The network of public facilities such as streets, parks and public buildings serve as the physical framework that links our community together.

Table 1
City of Irvine FY 2005-06 Capital Improvement Program

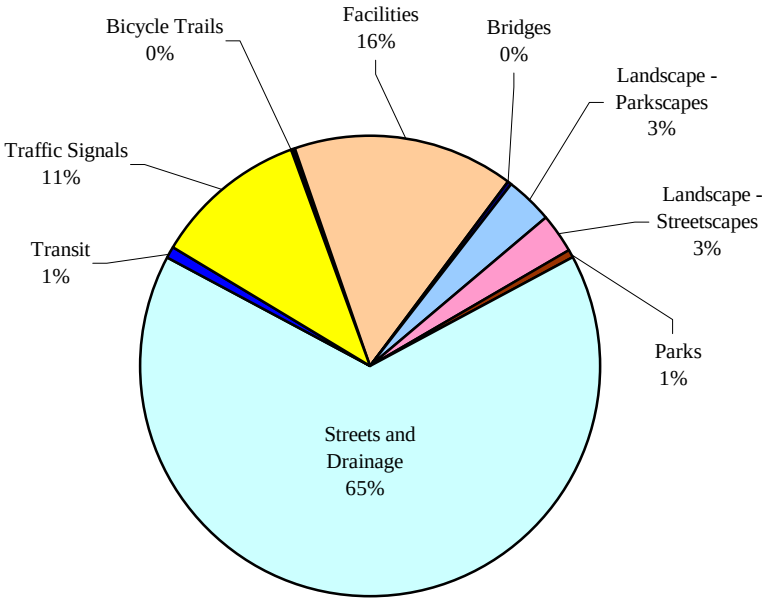
Project Type	Projects	New Construction	Rehabilitation	Total
Bicycle Trails	1	$75,000	$0	$75,000
Bridges	2	$0	$75,000	$75,000
Facilities	9	$3,562,830	$1,014,350	$4,577,180
Landscape - Parkscapes	3	$0	$1,026,000	$1,026,000
Landscape - Streetscapes	2	$60,000	$720,000	$780,000
Parks	1	$170,000	$0	$170,000
Streets and Drainage	45	$13,572,752	$5,686,608	$19,259,360
Traffic Signals	18	$851,530	$2,329,917	$3,181,447
Transit	2	$243,600	$0	$243,600
Totals	83	$18,535,712	$10,851,875	$29,387,587

The City's strategic goals place a high priority on new construction and rehabilitation efforts to ensure that all streets, landscaping, and facilities are built, maintained and rehabilitated according to best practices such that deterioration or costly remedial efforts are minimized or avoided. During the 1990s, the City worked diligently to complete all deferred infrastructure rehabilitation projects identified at that time. A comprehensive schedule was then developed to eliminate the backlog of rehabilitation needs. The backlog has been eliminated and to make sure that rehabilitation efforts are kept current an ongoing assessment of projects are developed and 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 and time frames for projects such as: bicycle trails; development and design of 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 the CIP program is a priority for annual General Fund year-end appropriations and special fund allocations. The following chart illustrates all 83 projects by funding allocation.

CIP by Project Type and Funding Allocation



Revenue Sources & 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 35% (Table 2) 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 Center Fund accumulates development related fees to facilitate circulation improvements within a specific geographical area of the City.

Table 2
CIP Resources – Internal & External

Project Classification	City Sources	Other Sources	Total
New Construction	$14,536,532	$3,999,180	$18,535,712
Rehabilitation	$4,616,609	$6,235,266	$10,851,875
Total	$19,153,141	$10,234,446	$29,387,587
Total %	65%	35%	100%

Table 3 provides a detailed summary of FY 2005-06 revenue sources and the allocation of funding between new construction and rehabilitation projects.

Table 3
Revenue Sources by CIP Category

Funding Sources	New Construction	Rehabilitation	Total
AQMD	$25,000	$0	$25,000
CIP Revenues - Developers	$1,025,000	$0	$1,025,000
CMAQ	$450,000	$0	$450,000
Contributions	$12,830	$102,900	$115,730
Gas Tax	$60,000	$2,747,219	$2,807,219
IBC Fees	$3,233,560	$0	$3,233,560
M - Growth Management	$728,500	$0	$728,500
M - Intersection Improvement Program	$1,254,101	$0	$1,254,101
M - Signal Improvement Program	$67,471	$793,196	$860,667
M - Transportation Demand Management	$260,603	$0	$260,603
Measure M Turnback	$0	$2,694,851	$2,694,851
Measure M - OCCTFP Grant	$978,000	$0	$978,000
NITM	$5,647,715	$0	$5,647,715
OCTA Revenue	$100,000	$0	$100,000
Park In-Lieu	$2,125,000	$0	$2,125,000
Rehabilitation Reserve	$275,000	$2,835,538	$3,110,538
SDC Fees - Circ	$1,602,427	$941,721	$2,544,148
SDC Fees - Non Circ	$615,000	$736,450	$1,351,450
Transportation Corridor Agency	$43,505	$0	$43,505
Transportation Enhancement Activities	$32,000	$0	$32,000
Total	$18,535,712	$10,851,875	$29,387,587

The FY 2005-06 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 $29.39 million CIP Budget represents allocations of new funds and provides additional allocations of funds to several ongoing projects. Project funding, over many budget cycles, may be necessary when the costs of a planned project is so costly that funds must be accumulated over several years. The FY 2005-06 CIP Budget does not include project allocations authorized in previous years.

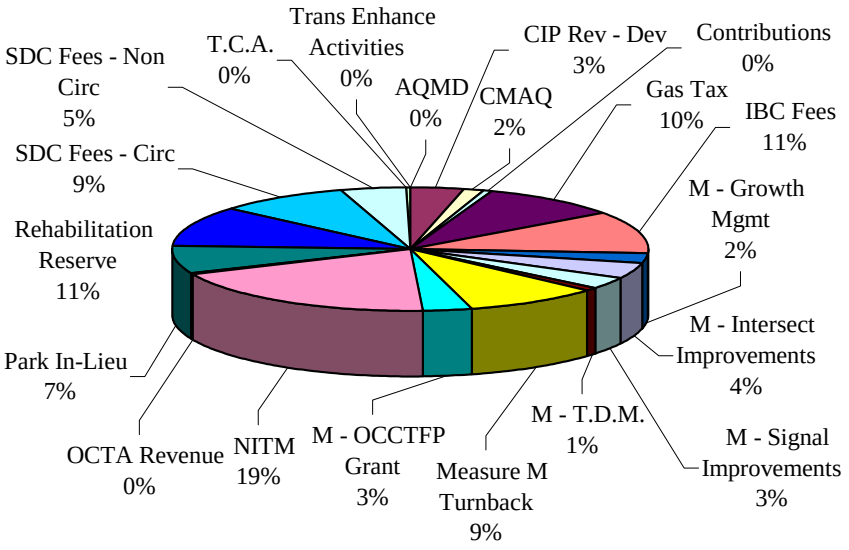
This year's CIP Budget funds 83 new and continuing construction and rehabilitation projects through a variety of internal and external revenue sources, such as the Measure M (Fund 110), Gas Tax (Fund 111), System Development (Fund 118), IBC (Fund 123), and the Rehabilitation Reserve (Fund 010). Additional funds beyond the CIP Budget are also allocated for annual street slurry seal maintenance, facility maintenance, and landscape maintenance needs.

Table 4 summarizes funding by major project categories including: Circulation, Facilities and Parks, and Landscape. Each category is further divided into two sections: New Construction and Rehabilitation.

Table 4
Funding by Revenue Type & Project Category

Funding Sources	Circulation		Facilities & Parks		Landscape		Total
	New	Rehab.	New	Rehab.	New	Rehab.	
AQMD	$25,000	$0	$0	$0	$0	$0	$25,000
CIP Revenues - Developers	$0	$0	$1,025,000	$0	$0	$0	$1,025,000
CMAQ	$450,000	$0	$0	$0	$0	$0	$450,000
Contributions	$0	$0	$12,830	$102,900	$0	$0	$115,730
Gas Tax	$0	$2,127,219	$0	$0	$60,000	$620,000	$2,807,219
IBC Fees	$3,233,560	$0	$0	$0	$0	$0	$3,233,560
M - Growth Management	$728,500	$0	$0	$0	$0	$0	$728,500
M - Intersection Improvement Program	$1,254,101	$0	$0	$0	$0	$0	$1,254,101
M - Signal Improvement Program	$67,471	$793,196	$0	$0	$0	$0	$860,667
M - Transportation Demand Management	$260,603	$0	$0	$0	$0	$0	$260,603
Measure M Turnback	$0	$2,694,851	$0	$0	$0	$0	$2,694,851
Measure M - OCCTFP Grant	$978,000	$0	$0	$0	$0	$0	$978,000
NITM	$5,647,715	$0	$0	$0	$0	$0	$5,647,715
OCTA Revenue	$100,000	$0	$0	$0	$0	$0	$100,000
Park In-Lieu	$0	$0	$2,125,000	$0	$0	$0	$2,125,000
Rehabilitation Reserve	$275,000	$1,534,538	$0	$175,000	$0	$1,126,000	$3,110,538
SDC Fees - Circ	$1,602,427	$941,721	$0	$0	$0	$0	$2,544,148
SDC Fees - Non Circ	$45,000	$0	$570,000	$736,450	$0	$0	$1,351,450
Transportation Corridor Agency	$43,505	$0	$0	$0	$0	$0	$43,505
Transportation Enhancement Activities	$32,000	$0	$0	$0	$0	$0	$32,000
Total	$14,742,882	$8,091,525	$3,732,830	$1,014,350	$60,000	$1,746,000	$29,387,587

Construction Improvement Program by Revenue Category



Capital Improvement Program

Summary by Category

***Circulation*:** A total of $22.83 million has been allocated in FY 2005-06 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 $14.74 million and include: $5.65 million for the North Irvine Traffic Mitigation (NITM) program; $3.00 million for right-of-way and high occupancy vehicle lane ramps for a new four-lane overcrossing on Alton Parkway at SR-55; $1.04 million for design, right-of-way, and construction of additional northbound and eastbound through lanes at the intersection of Culver and Walnut; $978,000 for Moulton Smart Street improvements including signal coordination, intersection improvements, channelization, and bus turnouts; $700,000 for the implementation of new traffic signals at the intersections of Berkeley/Cornell and San Joaquin/University; and $550,000 for partial funding for the construction of a parking structure at the Irvine Transportation Center (additional funding in the amount of $7.2 million is expected in FY 2006-07 from OCTA, Federal and State sources). Additional funds have been allocated to project development, circulation safety programs, and citywide traffic signal enhancements.

Rehabilitation allocations total $8.10 million for arterial and local street rehabilitation projects including: $2.55 million for street rehabilitation on MacArthur (between Red Hill and Main), Rockfield (Bake to the City Limits) and Toledo (from Alton to Bake); $2.33 million for citywide traffic signal upgrades, coordination, and rehabilitation; $845,000 for street rehabilitation projects in the residential villages of Northwood, Oak Creek, West Irvine, and the Spectrum area; $350,000 for storm drain rehabilitation; $175,000 for sidewalk, curb and gutter, and handicap ramps; and $75,000 for bridge inspection, repair and lighting.

In addition to the CIP projects noted above, approximately $2.55 million has been allocated for the City's routine street maintenance and slurry seal programs from the Rehabilitation Reserve Fund ($1.50 million), Gas Tax Fund ($546,000), and the Slurry Seal Fund ($500,000).

***Facilities & Parks*:** For FY 2005-06, $4.75 million has been allocated for facility and park related projects including: $1.13 million for the Bommer Canyon Master Plan Development which involves the design and construction of a new trailhead facility to increase access to Irvine's open space; $1.50 million for the design and construction drawings for a community center at Col. Bill Barber Marine Corps Memorial Community Park; $625,000 for the design and development of construction drawings for a community center at Quail Hill Community Park; and $736,000 for park playground equipment replacement. In addition to the CIP projects noted above, approximately $2.18 million has been allocated from the Rehabilitation Reserve Fund for the City's routine facilities maintenance programs.

***Landscape*:** A total of $1.81 million has been allocated for landscaping rehabilitation projects including: $720,000 for street landscapes rehabilitation throughout the village of El Camino: $456,000 for the rehabilitation of community park landscaping at Deerfield Park and the Lakeview Senior Center; $320,000 for the replacement of 350 irrigation controllers in neighborhood parks; $250,000 for the rehabilitation of athletic fields at Windrow Community Park; and $60,000 for the design of a median and median landscaping on Michelson Drive between Yale and University.

General Fund Impacts

New Capital Improvements have far reaching impacts on the City's General Fund (operations) and Rehabilitation Fund budgets - once the City commits to a capital project, the City also commits to funding ongoing operation, maintenance, and rehabilitation costs. In order to assess and report on these future costs and the ability to fund them, the City has developed a Strategic Business Plan that utilizes modeling strategies to forecast all costs associated with each new Capital Project. These known costs are combined with current and anticipated revenues and expenditures to develop annual operation, maintenance, and rehabilitation forecasts (see the Strategic Business Plan Summary section, pages 289, 290, and 292). As an example, several Capital Projects for widening existing roads have been funded in the adopted budget, and the future costs to maintain and rehabilitate those additional lane miles over the next twenty-five years have been calculated and included in both the General Fund Budget – Five Year Forecast (operations and maintenance) and the 5-Year Construction Improvement Summary (rehabilitation). Thus, the City is able to determine the future operation, maintenance and rehabilitation cost impacts to the General Fund (out to twenty-five years) for the current CIP program.

Conclusion

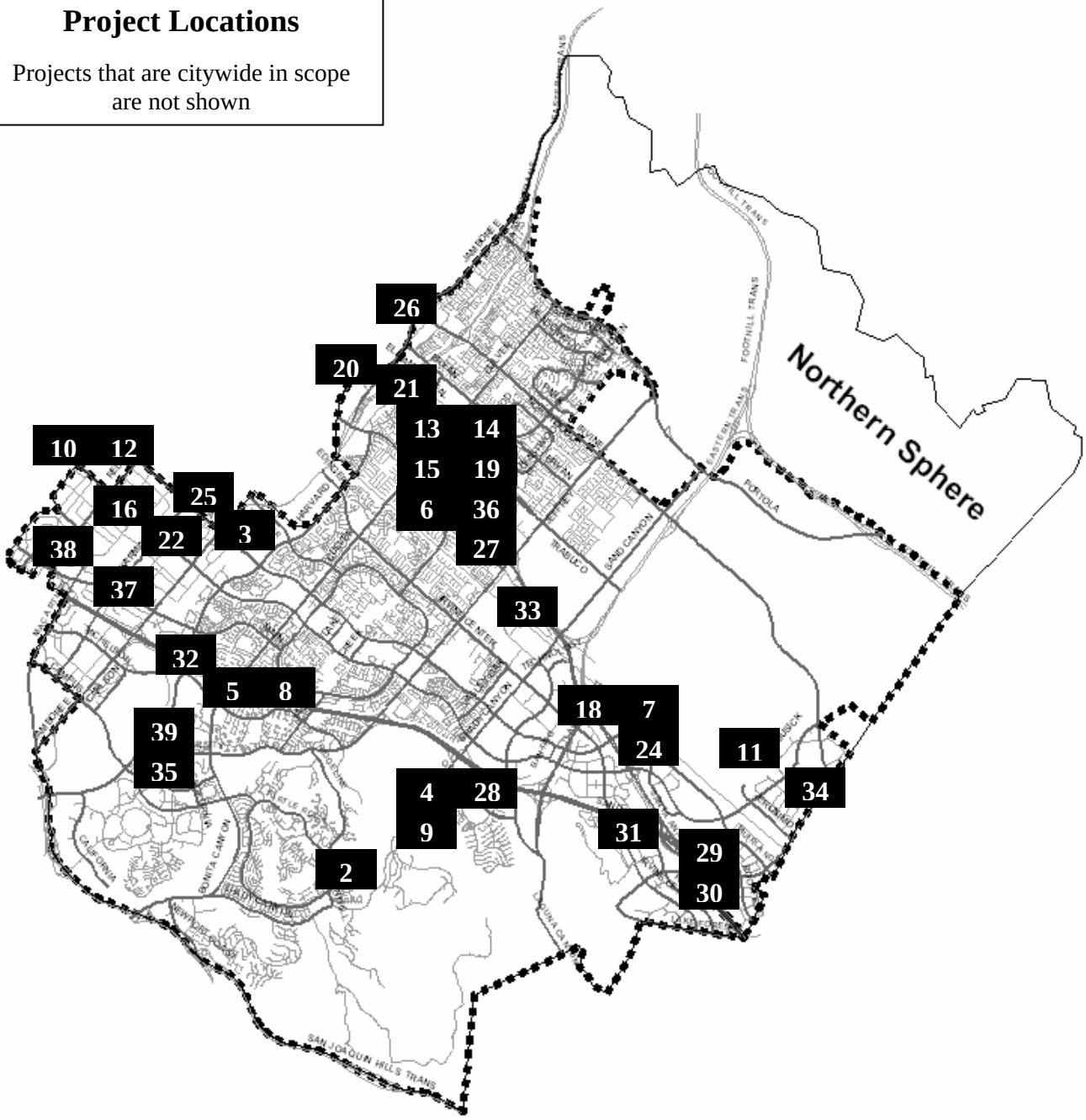
Overall, the FY 2005-06 CIP Budget provides funding for new infrastructure construction and rehabilitation efforts, including improvements to the City's circulation network and existing public facilities. This year's CIP Budget represents a balanced long-term plan that reflects the City Council's strategic goals and priorities outlined in the Strategic Business Plan. A description of all 83 CIP projects, including location exhibits, is provided on the following pages.

Capital Improvement Program

New Construction Projects

City of Irvine
New Construction
Project Locations

Projects that are citywide in scope are not shown



Capital Improvement Program
New Construction Projects

Bicycle Trails

1. Bicycle Transportation Plan Update $75,000

   Supplemental funds to complete the update of the City's Bicycle Transportation Plan. The Plan was last updated in February 2001. The Plan update must be completed prior to February 2006 in order to remain eligible to receive grant funding from the State of California's Bicycle Transportation Account Program.

Facilities

2. Bommer Canyon Master Plan Development - Phase I and Phase II Implementation $1,125,000

   Bommer Canyon Master Plan Development consists of several phases of design and construction that will improve access and parking to the Bommer Cattle Camp and Open Space Preserve - South, as well as restore and improve facilities. Phase I involves the design and construction of a new trailhead facility to increase access to the Open Space Preserve - South. Additionally, the existing roadway will be shifted north to allow the re-vegetation of the stream habitat adjacent to Bommer Creek. Phase II involves the development of design and construction drawings for improving the existing facilities.

3. Col. Bill Barber Marine Corps Memorial Community Park - Phase III Development $1,500,000

   Consistent with the approved master plan for Col. Bill Barber Marine Corps Memorial Community Park, initiate the design and construction drawing phase for the community center and gym.

4. Quail Hill Wilderness Center Phase II Design of Park Center

   Consistent with the approved park master plan, initiate the design and development of construction drawings for the Quail Hill Community Park community center.

5. University Community Park $300,000

   University Community Park is the City's oldest community park. The facility requires modernization to comply with new safety requirements, increase electrical and mechanical efficiencies through updated components, increase accessibility, and improve usage patterns. The project will initiate the design component to modernize the park.

6. William Woollett Aquatics Center $12,830

   This project involves the construction of the City's aquatic complex. The new funding represents a financial contribution to offset the cost constructing the front entrance fountain.

7. Irvine Transportation Center Remote Parking Shuttle $193,600

   This project will allow for shuttle service to transport Irvine Transportation Center patrons from a remote parking site to the Irvine Transportation Center during construction of the parking structure.

Landscape - Streetscapes

8. Michelson Median and Landscaping Improvements $60,000

   Design of median and median landscaping on Michelson Drive between Yale and University.

Parks

9. Quail Hill Community Park Playground Design and Construction $170,000

   Consistent with the approved park master plan, initiate the design and development of construction drawings for the Quail Hill Community Park playground and installation of related play equipment.

Streets and Drainage

10. Alton/SR-55 Overcrossing plus High Occupancy Vehicle Lane Ramps $3,000,000

    Right-of-Way for new four-lane overcrossing of Alton Parkway at SR-55 plus High Occupancy Vehicle Lane ramps.

11. Bake Parkway/Jeronimo Intersection Improvements $1,079,604

    Add second northbound left-turn lane and convert southbound de-facto right-turn lane to fourth through lane. Improvements covered by NITM program, a Measure M grant, and SDC fees.

12. Barranca/Dyer and Red Hill Intersection Widening and Enhancements $425,000

    Widen roadway from 6 to 8 lanes. Retain-on-street bike lanes, sidewalks, and landscaped median. Project limits SR55 to Red Hill.

13. Culver Drive/I-5 Southbound Ramp Widening $378,000

    Improve eastbound approach to provide three left-turn lanes and two right-turn lanes.

14. Culver Drive/Trabuco Road Widening $1,408,750

    Add third northbound through lane and add second westbound right-turn lane.

15. Culver/Walnut Intersection Widening $1,042,865

Project will include design, right-of-way, and construction of additional northbound through lane and eastbound through lane.

16. FY 05-06 Irvine Business Complex Project Development $130,000

Initiate environmental documentation, preliminary engineering and preparation of grant applications necessary to implement circulation projects in the Irvine Business Complex area.

17. FY 05-06 Program/Project Development $150,000

Initiate preliminary design engineering, data integration, environmental documentation, and preparation of grant applications to implement new circulation construction projects to improve operations and enhance capacity.

18. I-5 at Alton Pkwy Southbound Off Ramp Widening $257,329

NITM project that will add a second auxiliary lane from the I-5 to the off-ramp. This is the City's fair share of this improvement.

19. I-5 at Culver Drive Southbound Off-Ramp Widening $348,889

NITM project that includes adding a second auxiliary lane from I-5 to the off-ramp. This is the City's fair share contribution toward this project.

20. I-5 at Jamboree Northbound Off-Ramp Widening $110,809

City's fair share portion of the NITM project that includes adding a second auxiliary lane from I-5 to the off-ramp. This is the project.

21. I-5 at Jamboree Southbound Off-Ramp Widening $51,838

NITM project that includes adding a second auxiliary lane from I-5 to the off-ramp. This is the City's fair share contribution toward the project.

22. Irvine Business Complex Sidewalk Enhancement $35,560

Design of 14,094 linear feet of sidewalks within the existing City right-of-way along Alton, Red Hill, Michelson, Von Karman, and McGaw.

23. Irvine Transportation Analysis Model Required Updates $200,000

ITAM 4.0 traffic model land use and network upgrades, including software/hardware updates, integration of Orange County Projections 2004 data, transit development, validation, documentation, training, consistency finding, special use driveway counts, and model re-evaluation. This is a continuation of modeling work started in FY 04/05.

24. Irvine Transportation Center Parking Structure $550,000

Partial funding for the construction of a parking structure at the Irvine Transportation Center. Additional funding in the amount of $7.2 million is expected in FY 2006-07 from OCTA, Federal, and State sources.

25. Jamboree and Barranca Intersection Improvements $168,505

Add an additional northbound left-turn lane, eastbound free right-turn lane, and all associated transitions. This project will also accommodate future bike lanes.

26. Jamboree and Irvine Intersection Improvements $138,000

NITM project to convert Southbound free right-turn lane to a fourth through lane.

27. Jeffrey Road/Walnut Avenue Widening $350,000

Add eastbound shared second through lane and second right-turn lane.

28. Laguna Canyon Road at I-405 Widening $100,000

Preliminary design for the widening of the existing two-lane undivided arterial to a four-lane divided arterial.

29. Lake Forest Drive and Ave de la Carlota/I-5 Southbound Ramps Traffic Management System Operations Study $272,000

Traffic Management System Operations Study activities to mitigate traffic at Lake Forest Drive & Avenue de la Carlota/I-5 Southbound Ramps.

30. Lake Forest Drive and Ave de la Carlota/ I-5 SB Ramps Advanced Transportation Management System $337,000

Restripe eastbound approach to provide 3 left-turn lanes, 0.5 through lanes, and 1.5 right-turn lanes, add second westbound left-turn lane, provide westbound right-turn lane overlap with southbound left-turn, apply Advanced Transportation Management System, and designate Level of Service E as acceptable.

31. Moulton Smart Street $978,000

Smart Street improvements such as signal coordination, intersection improvements, channelization, and bus turnouts.

32. San Diego Creek & Culverdal Bicycle Trail Lighting $262,003

Provide lighting along two intersecting Class I regional bicycle trails to further encourage bicycle commuting.

33. Sand Canyon Grade Separation $200,000

Final design of the undercrossing on Sand Canyon at the Southern California Regional Rail Authority railroad tracks.

34. Trabuco Road/Eastern Transportation Corridor Interchange $1,395,100

Design of new interchange at Trabuco Road and the Eastern Transportation Corridor.

Traffic Signals

35. Berkeley/Cornell Traffic Signal $350,000

Implementation of a traffic signal at Berkeley/Cornell.

36. Jeffrey Road/Walnut Advanced Transportation Management System Improvements $65,000

Enhance the central traffic controller system, improve traffic signal controller technology, and create a complete communication infrastructure.

37. Main Street Signal Coordination (MacArthur Boulevard to Union) $44,368

Project will include the development and implementation of timing plans, gap closure, system interties, upgraded hardware, and closed circuit television installation to increase capacity.

38. Main Street Signal Coordination (McDurmott W. to MacArthur Boulevard) $42,162

Project will include the development and implementation of timing plans, gap closure, system interties, communication link, and closed circuit television installation to increase capacity.

39. San Joaquin/University Traffic Signal $350,000

Implementation of a traffic signal at San Joaquin/University.

Miscellaneous - Other

40. Growth Management Area #8 Administration $3,500

City staff administration of Growth Management Area 8.

41. Park & Ride Assessment Study $50,000

Develop a master park and ride plan for the City to determine the need for and locate additional park and ride facilities.

42. Circulation Phasing Report $100,000

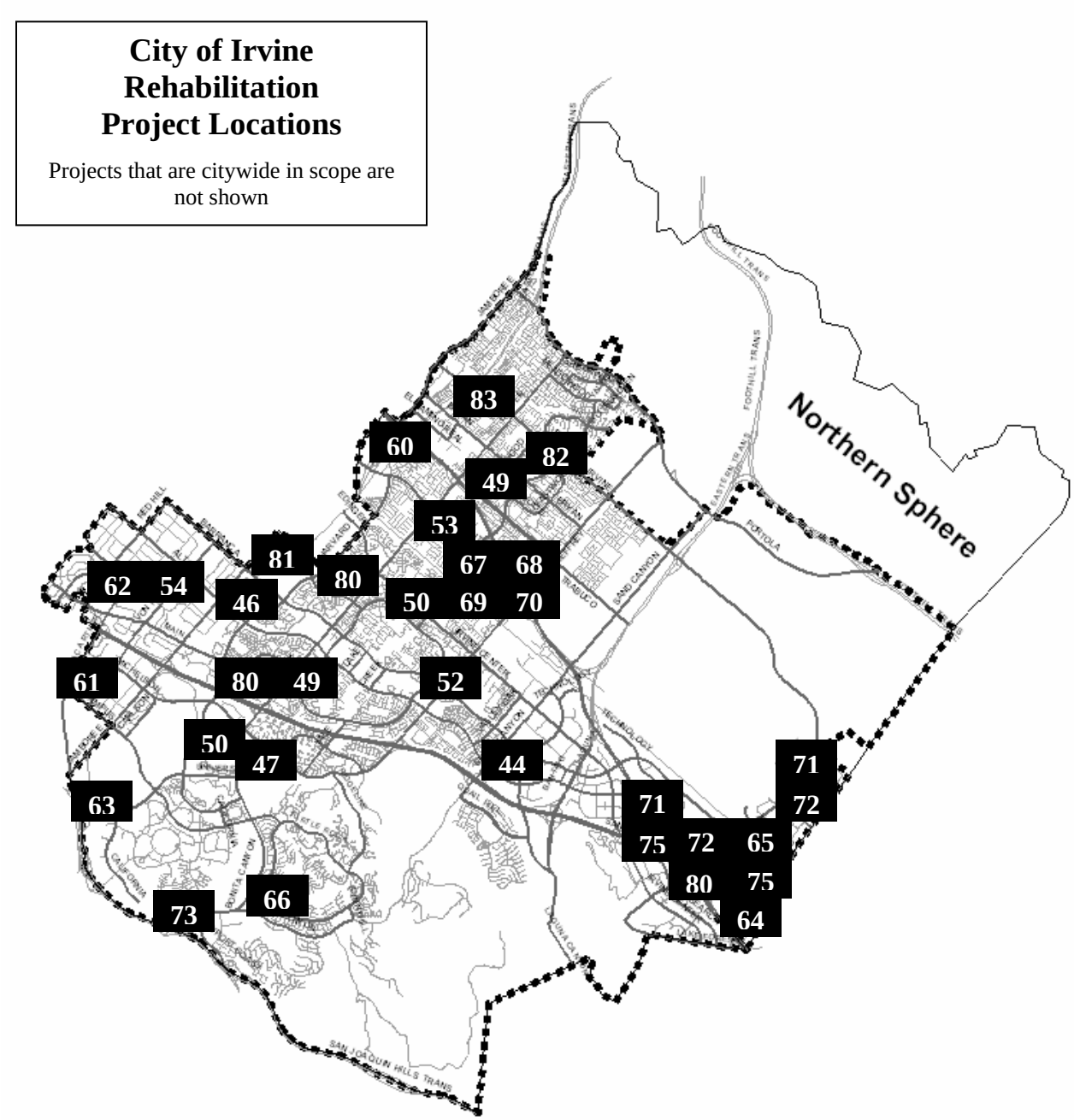
A traffic monitoring report to prioritize citywide transportation projects that will increase capacity and provide safety improvements on arterial roadways.

43. Irvine Business Complex Sliding Interim Year Analysis $100,000

A traffic monitoring report to prioritize and phase-in IBC area wide circulation improvements, as required by the IBC zoning.

New Construction Funding Total $18,535,712

Capital Improvement Program
Rehabilitation Projects



Bridges

44. FY 05-06 Annual Bridge Maintenance $70,000

Maintenance of various bridges citywide, including the Sand Canyon Channel at Ridgeline Bridge and San Diego Creek Channel at Jeffrey Northbound Bridge.

45. FY 05-06 Bridge Lighting $5,000

Annual maintenance of lighting on City bridges.

Facilities

46. Civic Center Heating and Cooling Tower Replacement $175,000

The Civic Center's heating and cooling towers are nearing their life expectancy. The project will replace the heating and cooling towers. This system plays a critical role in extracting waste heat to the atmosphere through the cooling of a water stream to a lower temperature. The replacement of the towers will ensure compliance with all current indoor air quality standards and maintain consistent operation of the system.

47. FY 2005-06 Community Parks Playground Equipment Rehabilitation for ADA and State Safety Compliance $248,970

Due to growth pressures, as well as Americans with Disabilities Act (ADA) and State Safety requirements, new playground equipment will be installed at the following community park sites: Heritage Community Park and University 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. Funding from the SDC Non-Circulation account will provide approximately 89% of the overall funding.

48. FY 2005/06 Irvine Child Care Program (ICCP) Rehabilitation $102,900

Rehabilitation of portable rooms for the Irvine Child Care Program. Work includes the replacement/repair of interior/exterior portable rooms to prevent deterioration and to prolong the useful life of the portable rooms. The Irvine Child Care Program reimburses the City for all the costs.

49. FY 2005/06 Neighborhood Parks Playground Equipment Rehabilitation for ADA and Safety Compliance $487,480

Due to growth pressures, as well as Americans with Disabilities Act (ADA) and State Safety requirements, new playground equipment will be installed at the following neighborhood park sites: Brywood Park, Racquet Club Park, and San Leandro 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. Funding from the SDC Non-Circulation account will provide approximately 89% of the overall funding.

Landscape - Parkscapes

50. FY 05-06 Community Park Landscaping $456,000

Rehabilitation of community park landscaping and rehabilitation of irrigation control systems at Deerfield Park and Lakeview Senior Center.

51. FY 05-06 Neighborhood Parks Landscape Rehabilitation $320,000

Replacement of approximately 350 irrigation controllers in neighborhood parks in the City.

52. FY 05-06 Turf Athletic Field Rehabilitation $250,000

Rehabilitation of athletic fields 1 & 2 at Windrow Community Park.

Landscape - Streetscapes

53. FY 05-06 Street Landscape Rehabilitation $720,000

Rehabilitation of street landscapes and rehabilitation of irrigation controllers in the village of El Camino.

Streets and Drainage

54. FY 05-06 ADA Handicap Ramps (Curb Cuts) $50,000

Implement improvements to existing sidewalks/curbs in the Irvine Business Complex to comply with Federal Americans with Disabilities Act requirements.

55. FY 05-06 Curbs/Gutters/Sidewalks $125,000

Rehabilitation of various hardscape items including curbs, gutters, and sidewalks in the Spectrum, Oak Creek, Lower Peters Canyon, and West Irvine.

56. FY 05-06 Local Street Rehabilitation Projects $845,000

Rehabilitation of local streets within the residential villages of Northwood, Oak Creek, West Irvine, and Spectrum.

57. FY 05-06 Pavement Management Program $125,000

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 Iindex through the use of deflection testing.

58. FY 05-06 Rehabilitation Program Development $125,000

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.

59. FY 05-06 Storm Drain Rehabilitation and Upgrades $350,000

Rehabilitation and upgrades to various storm drains citywide, including Yale Avenue.

60. Jamboree Rehabilitation (Michelle to I-5 SB On-ramp) $341,314

Roadway rehabilitation on Jamboree between Michelle and the I-5 Southbound On-ramp.

61. Mac Arthur Rehabilitation (Campus to Douglas) $556,925

Roadway rehabilitation on MacArthur between Campus and Douglas.

62. Mac Arthur Rehabilitation (Red Hill - Main) $862,681

Roadway Rehabilitation on MacArthur between Red Hill and Main.

63. MacArthur/University Drainage Improvements $30,000

Drainage improvements on MacArthur at University.

64. Rockfield Rehabilitation (Bake to City Limits) $946,969

Roadway rehabilitation on Rockfield between Bake and the City limits.

65. Toledo Rehabilitation (Alton to Bake) $745,242

Roadway rehabilitation on Toledo from Alton to Bake.

66. Turtle Rock Drive Rehabilitation (Campus to Southernwood) $155,877

Roadway rehabilitation along Turtle Rock Drive between Campus and Southernwood.

67. Walnut Rehabilitation (Culver to Ravenwood) $90,250

Roadway rehabilitation on Walnut between Culver and Ravenwood.

68. Walnut Rehabilitation (Kazan to Jeffrey) $93,689

Roadway rehabilitation on Walnut from Kazan to Jeffrey.

69. Walnut Rehabilitation (Yale to Kazan) $100,983

Roadway rehabilitation on Walnut between Yale and Kazan.

70. Walnut Rehabilitation (Ravenwood to Yale) $142,678

Roadway rehabilitation on Walnut between Ravenwood and Yale.

Traffic Signals

71. Alton Pkwy (Irvine to ICD) Signal Coordination $394,126

Provide upgraded hardware, controller and interconnect cable to improve traffic signal coordination and communication to increase capacity.

72. Bake Parkway (Irvine to ICD) Signal Coordination $35,320

Development and implementation of timing plans, communication links, upgraded hardware, and Closed Circuit Television installation to increase capacity.

73. Bonita Canyon/Culver (Campus to SR73) Signal Coordination $180,834

Development and implementation of timing plans, upgraded hardware, controllers, system interties, and Closed Circuit Television to increase capacity.

74. FY 05-06 Detection for Adaptive Traffic Control $50,000

To install, maintain, and rehabilitate detection systems in order to provide an acceptable level of service. These detection systems include induction loops and video detection. Improvements will be on Master Plan of Arterial Highways roadways. Work this fiscal year will begin on Irvine Center Drive.

75. FY 05-06 East Complex - North (Spectrum) Signal Rehabilitation $105,000

Rehabilitation of controllers and cabinets, as well as replacement of inter-connect equipment as needed. Replace street name sign panels as needed. Replace video equipment as needed. Replace safety lights at signalized intersections in the area bounded by Alton/Irvine/Bake/Rockfield. Replace Edison electrical services at signalized intersections.

76. FY 05-06 Light Emitting Diode (LED) Replacement on Traffic Signals - Citywide $125,000

Continuation of the traffic signal Light Emitting Diode (LED) replacement program to reduce City energy costs. Initial phases of this project entailed the retrofitting of traffic red and green signal indications, other than Programmable Visibility (PV) heads used for protected left turns. Recent phases have been focused on retrofitting the PV heads. Approximately 25% of the

existing PV indications have been changed to date. $50,000 will be used to continue with the replacement of the PV indications and $75,000 will be used to start the five-year maintenance plan for LEDs that were installed five years ago.

77. FY 05-06 Miscellaneous Signal Modification/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.

78. FY 05-06 Safety Projects $25,000

Provide safety using items such as lighted crosswalks, changeable message signs, speed display boards, and educational materials as needed.

79. FY 05-06 Traffic Management Systems and Operations Study Rehabilitation - Citywide $642,917

Upgrade twenty year-old traffic control systems on arterial roadways throughout the City of Irvine to enhance reliability and capacity.

80. FY 05-06 Traffic Signal Rehabilitation/Upgrades - Citywide $230,000

Rehabilitation and upgrades of the traffic signal system equipment and traffic signals citywide, concentrating on the area around the Irvine Auto Center including Rockfield, Bake, Irvine Boulevard, and Alton.

81. Harvard Signal Coordination (Irvine Center Drive to Michelson) $275,127

Project includes the development and implementation of timing plans, upgraded hardware, controllers, system interties, and closed circuit televisions to enhance capacity.

82. Irvine Boulevard Signal Coordination (Culver to Jeffrey) $27,200

Project includes the development and implementation of timing plans, upgraded hardware, communication link, system interties, and Closed Circuit Television installation to enhance capacity.

83. Irvine Boulevard Signal Coordination (Jamboree to Culver) $174,393

Project will include the development and implementation of timing plans, upgraded hardware, controllers, system interties, and Closed Circuit Television installation to increase capacity.

Rehabilitation Funding Total <u>$10,851,875</u>

Strategic Business Plan Summary

2005 Strategic Business Plan

The City of Irvine is renowned as the nation's most successful master-planned community. It is home to 180,000 residents and 17,000 businesses, 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 summary of the 2005 Strategic Business Plan's economic conditions and fiscal threats, strategic goals, five-year fiscal forecast, and five-year infrastructure revenue and expenditure forecast that was adopted by the City Council in January 2005.

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. Irvine is not only growing in population by about 5% per year (over the last five years), but also in geographic size, with pending annexations of land resulting in an increase from 57.8 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.

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. Compared to only five years ago, the City's inventory of street lane miles has grown by 29%, park acreage has grown by 36%, and street landscape acreage has grown by 43%. The City has also acquired

2,203 acres of open space during the last several years and will acquire an additional 1,227 acres over the next three years.

Looking ahead to the next five years, growth in all of these key areas is anticipated to continue. During the next five years, population is projected to increase 16% to nearly 200,000 residents; park acres and open space acres are projected to grow 56%; and street landscape acreage and street lane miles are projected to grow by 18% each.

Incorporated in l971, the City is 34 years old and, while still relatively young, is already grappling with rehabilitation of aging infrastructure. Preserving the high quality of life enjoyed by residents and businesses, while meeting the demands of a growing and aging community, presents significant service and fiscal challenges. 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 services into the foreseeable future. These challenges and their policy implications are addressed in the 2005 Strategic Business Plan.

Economic Conditions and Fiscal Threats

Over the past several 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 general 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 of unprecedented proportions due to mismanagement of revenues garnered during the Internet boom era of the late 1990's. Unlike the State, which used these revenues to create new on-going programs, Irvine used its unanticipated revenue surpluses during this time 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 2003-04. Having seen property taxes and other revenues raided by the State during previous budget crises, local governments rallied, negotiated, and produced a compromise with the Governor that resulted in a successful ballot measure that provides a level of protection to local governments against future raids on their coffers.

Proposition 1A, which passed overwhelmingly on November 2, 2004, provides several important protections that local governments previously lacked. Prop 1A prohibits the State from reducing local governments' property tax revenues. The measure also requires that local sales tax revenues remain with local government for local purposes. With Prop 1A, the State is now required to fund legislative mandates or suspend them. And 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 greater protections, local agencies

agreed to assist the State with its budget crises with a $2.6 billion bailout. For Irvine, this represents $2.4 million for both Fiscal Years 2004-05 and 2005-06 for a total of $4.8 million.

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 for Economic Uncertainties Fund. Today, the $4.8 million that Irvine has committed to the State has been fully funded and will not require any service reductions to the community to accommodate the State's mismanagement.

Strategic Goals

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 the City's infrastructure. The City's infrastructure has a finite life and must be maintained according to planned maintenance schedules. Buildings must be painted, roofs repaired or replaced, and streets must be repaired or replaced 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 rehabilitation 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 Hardscape (parking lots and off-street bicycle trails)
- Rehabilitate Storm Water Drainage Systems
- Maintain, Rehabilitate and Upgrade Traffic Control Systems
- Maintain Landscaping: City Facilities and Public Right of Ways
- Provide for Facilities Maintenance and Rehabilitation that Meets Approved Service Levels, ADA, and Safety Standards
- Remove 100% of Graffiti
- Provide for Modernization and Renovation of Older City Facilities
- Meet Standards for Code Enforcement and Site Inspections

Strategic Business Plan Summary

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 are two of the City's most important goals. Visible signs of disorder such as graffiti, vagrancy, and groups of youth meeting in inappropriate places can engender fear among residents, even when public infrastructure is adequately maintained and indicators such as crime rates are actually low.

Studies have shown that when people fear crime, they tend to change their behavior to avoid becoming a victim by staying home at night, avoiding strangers, driving when they could walk, and limiting their use of public parks and other community gathering places.

In turn, these behavioral changes may lead to a further deterioration of the social fabric as people feel less loyal to the community, desire to move elsewhere, and withdraw from community life. High levels of fear in a community may also result in negative effects on its economic base because businesses and residents will 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.

Irvine continues to receive national recognition as a safe and secure community. Examples of this recognition include the ranking of third safest city in the nation for those cities with a population over 100,000 and under 500,000 (Morgan Quitno Award) and the safest city for pedestrians in the State for cities with populations over 100,000. Other notable acknowledgments include being named one of the top 10 most "kid – friendly" cities in the nation in 2001 by Zero Population Growth and one of the best cities in America for women in 2002 by Ladies Home Journal.

The response to actual instances 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 activities and services for youth and families, conducting community policing and problem solving measures, and making a commitment to thoughtful City planning.

Irvine is in a unique position to continue to focus resources on preventing disorder from occurring in the first place. Strategic plan goals assume that prevention strategies are a more effective and, in the long term, are 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
- Implement 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 Facilities and Parks Construction Program
- Provide Sound Stewardship of Open Spaces

- 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

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 its commercial and industrial sectors and its residential villages. The attraction and retention of a variety of business types, sizes 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
- Create the Great Park
- Promote Economic Growth and Development that Attracts and Retains Business and Tourism
- Enhance Economic Development and Business Retention
- Strengthen the City's Revenue Base
- Support Legislation That Protects the City's Tax Revenues
- Support Legislation That Would Ensure Collection of All Sales Tax Revenues due to the City While Eliminating Inequities Between Local And Out-Of-State Retailers
- Increase the Number of Businesses Located in Irvine that Generate Sales Tax Revenue
- Provide a Timely and Efficient Development Review Process
- Maintain Development Fee Service Activity Time Standards
- Fund the Circulation and Capital Improvement Program
- Fund the North Irvine Transportation Mitigation (NITM) Projects
- Enhance and Encourage the use of a Balanced Multi-Modal Circulation System
- Promote the Development of Alternative Transportation Systems
- Provide Quality Housing for all Economic Segments of the Community
- Maintain and Enhance Irvine's Physical Environment by Promoting Energy Efficient High Performance Building
- Provide Solid Waste Collection Systems to meet the Refuse Disposal Needs of the City and Comply with State Waste Diversion Mandates
- Improve Surface Water Quality to Maintain Beneficial Uses in Upper Newport Bay and the San Diego Creek
- Be Actively Involved with the AQMD to Promote Clean Air Programs

Strategic Business Plan Summary

Effective Government

The City of Irvine has a well-deserved reputation for providing exceptional customer service. 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 over time and revenue becomes more constrained, City staff will need to remain vigilant in the examination of policies, the allocation of resources, service standards, and funding needs for ongoing issues such as technology infrastructure, infrastructure rehabilitation and modernization.

Strategies to meet this goal include:

- Provide Civic Information to the Community
- Connect the Community with the Past, Present, and Future of Irvine
- Evaluate the Staffing Mix of Employees, Consultants and Contractors
- Implement the Strategic Technology Plan
- Use Full-Cost Studies to Set Fees that Recover the Full Cost of Fee-Based Services
- Develop Performance Measurements for Services
- Measure Citizen Satisfaction

Five-Year Fiscal Forecast

The five-year fiscal forecast projects the General Fund operations budget (revenues and expenditures) based on anticipated commercial and industrial development, residential development and the expected acquisition of infrastructure. The forecast does not assume any structural change to the City's current recurring revenue or expenditure patterns. The fiscal forecast helps the City evaluate its financial position as projected growth results in increased service demands. The five-year fiscal forecast includes the following projections and assumptions:

- Acquisition of 318 acres of newly developed parks, including the Jeffrey Open Space Trail and 76,600 square feet of new facilities
- Acquisition and maintenance of the next 1,277 acres of open space
- Acquisition of 290 lane miles of street inventory and associated maintenance costs
- Acquisition and maintenance of the next 115 acres of street and right-of-way landscaping
- Funding for replacement of the traffic signal system
- Full funding for storm water run-off mandates
- Full funding of the baseline technology plan
- Funding for staff increases due to inventory increases
- Personnel merit cost increases averaging 3.5% per year
- MOU increases reflecting current agreements for FY 2004-05 and FY 2005-06
- Maintains the current staffing cost ratio of 65% to 67% of projected General Fund operations budget during the five-year forecast
- The utilization of $l.5 million annually from the Asset Management Plan to help pay for infrastructure rehabilitation

Strategic Business Plan Summary

The chart below illustrates the increases anticipated in population, number of dwelling units, commercial square footage, the number of sworn police officers, and infrastructure inventory such as park acres, street landscaping, street lane miles, open space, and facilities.

		Annual Increase							
Description	FY 04-05	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10	5 Year Total	5 Year Increase	5 Year Increase
Population	171,800	6,300	6,300	5,000	5,000	5,000	199,400	27,600	16%
Dwelling Units*	61,821	2,661	2,668	2,558	2,558	2,558	74,825	13,004	21%
Non-Residential SF**	84,644,088	1,053,187	1,193,189	1,086,251	941,021	941,021	89,858,758	5,214,670	6%
Sworn Police Officers	165	6	6	5	5	5	192	27	16%
Park Acres/Sp. Fac.	567	36	39	160	29	54	885	318	56%
St. Landscape Acres	654	17	23	25	25	25	769	115	18%
Street Lane Miles	1,649	43	58	63	63	62	1,938	290	18%
Civic Facilities SF	584,094	12,996	1,450	33,993	12,481	15,687	660,701	76,607	13%
Open Space Acres	2,203	0	1,227	0	0	0	3,430	1,227	56%

Note: * - 5-Year Dwelling Unit Development Average: 2,775
** - 5-Year Non-Residential Sq. Ft. Development Average: 4,644,300

Assuming that current economic conditions prevail, the 2005 Business Plan forecast, shown in Table 1 below, projects a positive financial position for the next two budget years (Fiscal Years 2005-06 and 2006-07), with an increasing negative fund balance as the City acquires an escalating amount of infrastructure, with particularly noteworthy increases in FY 2007-08.

The five-year fiscal forecast projects recurring expenditures increasing at an annual average rate of 5.4%, while revenues are increasing at a rate of only 4.2%. Recurring expenditures are rising at a greater rate than revenues due to the expansion of the City's infrastructure from recent development, annexations, personnel costs, and providing services to growing population. Revenue growth is moderated by the dramatic reduction in commercial development projected over the next five-year period. Clearly, the acquisition of infrastructure will need to be carefully managed while balancing the growing service needs of an expanding population.

Strategic Business Plan Summary

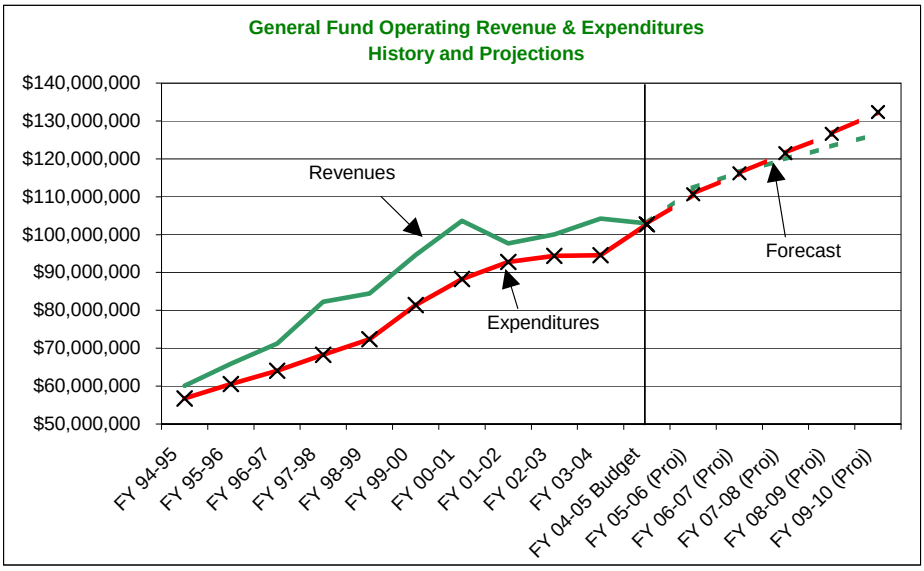
Table 1
General Fund Budget – Five-Year Forecast

General Fund Revenues	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10
Sales Tax	$50,173,000	$51,390,000	$52,010,000	$52,603,000	$53,196,000
Property Tax	$18,622,000	$20,136,000	$21,388,000	$22,626,000	$23,864,000
Property Tax In-Lieu of VLF	$10,303,000	$11,141,000	$11,834,000	$12,519,000	$13,204,000
Motor Vehicle In-Lieu	$892,000	$949,000	$994,000	$1,039,000	$1,084,000
Hotel Tax	$7,085,000	$7,121,000	$7,118,000	$7,114,000	$7,111,000
Franchise Tax	$5,961,000	$6,314,000	$6,605,000	$6,896,000	$7,187,000
Community Services Fees	$5,392,000	$5,582,000	$5,734,000	$5,885,000	$6,036,000
Utility User's Tax	$3,881,000	$3,746,000	$3,770,000	$3,805,000	$3,840,000
Fines & Forfeitures	$2,044,000	$2,088,000	$2,125,000	$2,159,000	$2,193,000
Development Fees	$425,000	$390,000	$376,000	$376,000	$376,000
Doc. Transfer Tax	$2,418,000	$2,629,000	$2,825,000	$3,025,000	$3,231,000
Licenses & Permits	$1,107,000	$1,134,000	$1,155,000	$1,176,000	$1,197,000
Miscellaneous	$1,948,000	$2,017,000	$2,072,000	$2,127,000	$2,182,000
Total Revenue Sources	$110,251,000	$114,637,000	$118,006,000	$121,350,000	$124,701,000
Transfers-In (Dev. Services OH)	$2,005,000	$1,896,000	$1,904,000	$1,932,000	$1,932,000
Total Revenue - All Sources	$112,256,000	$116,533,000	$119,910,000	$123,282,000	$126,633,000
Department Expenditures	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10
City Manager's Office	$6,352,000	$6,682,000	$6,979,000	$7,242,000	$7,538,000
Administrative Services	$6,985,000	$7,288,000	$7,511,000	$7,761,000	$8,116,000
Community Development	$5,814,000	$6,070,000	$6,223,000	$6,408,000	$6,621,000
Community Services	$22,638,000	$24,128,000	$25,668,000	$26,761,000	$28,007,000
Public Safety	$40,076,000	$42,361,000	$44,441,000	$46,596,000	$48,840,000
Public Works	$21,466,000	$22,624,000	$24,054,000	$25,075,000	$26,209,000
Non-Departmental	$6,301,000	$6,472,000	$6,644,000	$6,820,000	$7,002,000
Total	$109,632,000	$115,625,000	$121,520,000	$126,663,000	$132,333,000
Transfers	$1,000,000	$500,000	$0	$0	$0
	$1,000,000	$500,000	$0	$0	$0
Total Appropriations & Transfers	$110,632,000	$116,125,000	$121,520,000	$126,663,000	$132,333,000

Summary Forecast

Summary Forecast	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10
Total Revenues	$112,256,000	$116,533,000	$119,910,000	$123,282,000	$126,633,000
Total Expenses	$110,632,000	$116,125,000	$121,520,000	$126,663,000	$132,333,000
Forecast Balance	$1,624,000	$408,000	($1,610,000)	($3,381,000)	($5,700,000)

The chart below shows the Irvine General Fund revenue and expenditure history as well as the 2005 forecast for revenues and expenditures for the next five years.



Infrastructure Rehabilitation Forecast

Presented in the following table is the capital improvement program forecast, which includes rehabilitation and new construction projects. Included in this table is also a summary of available resources for these projects. As shown in the first two years of the forecast (FYs 2005-06 and 2006-07), funding is available for 100% of the identified need. It is in years three through five that funding gaps arise. The amount of identified funding available for projects covers 84% of the need in FY 2007-08, 75% of the need in FY 2008-09, and 75% of the need in FY 2009-10. The projections do not include potential grant funding. Historically, major arterial street rehabilitation projects have received 25% funding by grant sources.

In November 2004, the Orange County Transportation Authority announced a $275 million call for projects for local transportation projects. Funding will be supported by Measure M funds and federal transportation funds. Eligible projects will include arterial roadway rehabilitation, road widenings, intersection improvements, regional interchange improvements, signal improvements, grade separations, rail safety projects and transportation demand management projects. The City of Irvine is well positioned to obtain funding from many of these programs, which could potentially impact the 5-year funding plans for arterial roadways and circulation projects. The results of the call for projects will be announced in mid-2005 and changes to the five-year funding plans will be reflected in the 2006 Strategic Business Plan.

Strategic Business Plan Summary

Five-Year Construction Improvement Program Summary

All Funds Resource Forecast	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10
Gas Tax	$3,317,600	$3,335,800	$3,631,900	$3,662,100	$3,770,300
Measure M Turnback	$2,616,831	$2,764,698	$3,028,872	$3,078,094	$3,163,700
Measure M Grants	$3,655,249	$1,721,841	$508,149	$3,500	$3,500
Systems Dev. - Circ.	$2,326,148	$2,210,500	$2,301,000	$1,664,700	$1,926,000
Systems Dev - NonCirc.	$3,501,450	$834,387	$3,228,978	$647,122	$267,966
IBC Fees	$3,380,000	$280,000	$980,000	$280,000	$750,000
N. Irvine Traffic Mitigation	$5,565,715	$7,489,054	$2,742,338	$350,000	$100,000
Parks & Facilities Dev	$4,075,000	$8,202,870	$22,806,620	$10,986,147	$18,356,025
Misc. Other Sources	$1,095,535	$8,278,400	$734,300	$473,600	$479,300
Asset Management Fund	$1,500,000	$1,500,000	$1,500,000	$1,500,000	$1,500,000
Rehabilitation Fund	$3,305,649	$4,275,320	$3,188,031	$0	$0
VLF Gap Loan Repayment	$0	$2,700,000	$0	$0	$0
G F Operating Transfer	$1,000,000	$500,000	$0	$0	$0
Total	$35,339,177	$44,092,870	$44,650,188	$22,645,263	$30,316,791

CIP Expenditure Forecast	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10
Rehabilitation:					
Arterial Street	$5,825,000	$8,300,000	$13,265,000	$8,370,000	$11,820,000
Local Street	$845,000	$860,000	$860,000	$875,000	$900,000
Bridge	$75,000	$110,000	$60,000	$110,000	$110,000
Traffic	$1,152,917	$1,969,700	$1,679,700	$1,726,700	$500,000
Playground & Facilities	$3,197,147	$3,118,107	$3,279,009	$3,377,482	$3,122,231
Landscape	$1,806,000	$1,765,000	$1,771,000	$1,771,000	$1,830,000
Hardscape	$175,000	$175,000	$315,000	$315,000	$315,000
Storm Drain Projects	$350,000	$150,000	$150,000	$150,000	$150,000
Subtotal	$13,426,064	$16,447,807	$21,379,709	$16,695,182	$18,747,231
Infrastructure Projects:					
NITM	$5,565,715	$7,489,054	$2,742,338	$350,000	$100,000
IBC Circulation	$3,505,000	$280,000	$980,000	$280,000	$750,000
Circ. Construction	$4,779,160	$3,468,139	$2,116,715	$1,531,500	$2,263,500
Transit	$1,055,603	$7,525,000	$150,000	$75,000	$0
AQMD	$232,635	$430,000	$330,000	$130,000	$130,000
Parks and Facilities	$6,775,000	$8,452,870	$25,381,620	$10,986,147	$18,356,025
Subtotal	$21,913,113	$27,645,063	$31,700,673	$13,352,647	$21,599,525
Total	$35,339,177	$44,092,870	$53,080,382	$30,047,829	$40,346,756

5-Year Plan Summary	FY 05-06	FY 06-07	FY 07-08	FY 08-09	FY 09-10
All Funds Resource Forecast	$35,339,177	$44,092,870	$44,650,188	$22,645,263	$30,316,791
CIP Expenditure Forecast	$35,339,177	$44,092,870	$53,080,382	$30,047,829	$40,346,756
CIP Funding Need	$0	$0	($8,430,194) *	($7,402,566) *	($10,029,965) *
Annual Program Funding	100%	100%	84%	75%	75%

* Note - Competitive grant awards, due in mid 2005, will significantly reduce the current need forecast

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 now. 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 $5.0 million dollars were made to the City's Reserve for Economic Uncertainties Fund. These efforts enabled Irvine to not only successfully weather difficult times, but emerge from the storm in a very healthy financial position. Consequently, in the first two years of the current business plan projection, Irvine is able to fully fund all operations, including all identified rehabilitation needs.

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. In the face of such tremendous growth, important decisions will need to be made as the City approaches FY 2007-08, when projected City revenues will not keep pace with projected service needs.

While the issues outlined above may appear difficult, 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 creativity and productive enhancements to service delivery now more than ever.

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 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
Accounting and Reporting Policies

Among the responsibilities of the City of Irvine to its citizens is 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.

Accounting and 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. 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.
- 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.

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.
  - 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 he 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 5.5% 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, as 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, and will notify the City Council immediately of the necessity to over-expend any department appropriation, prior to such over-expenditure.
- 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.
- 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 monthly 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.
- 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 & 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 Xerox 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 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.

Maintenance of Capital Assets and City Infrastructure

- It is the City's intent to provide adequate annual funding to meet annual rehabilitation needs.
- The budget should provide sufficient funds for the regular repair and maintenance of all City of Irvine capital assets. The budget should not be balanced by deferring these expenditures.
- Future maintenance needs for all new capital facilities will be fully costed out.

Interfund Transfers

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

Financial Policies
Budget Policies

Fund Balances/Reserves

- To maintain the City's credit rating and meet seasonal cash flow shortfalls, economic downturns or a local disaster, the budget shall provide for an anticipated fund balance for general government and enterprise fund types. Fund balance shall be exclusive of all reserves not available for use in emergencies and contingencies.
- A Reserve for Economic Uncertainty fund shall be established and funded at a minimum of 5.5% of the General Fund Operations Budget.
- If, at the end of a fiscal year, the fund balance of the Reserve for Economic Uncertainties Fund falls below 5.5%, then the City shall rebuild the balance within one year.
- Allocation of funds from the Reserve for Economic Uncertainties Fund requires review and approval of the City Council. As a general rule, these monies shall only be used to prevent/alleviate dangerous conditions and/or to prevent catastrophic disruptions in City services.
- The City Council directs and approves the disposition of year-end fund balances. Annual rehabilitation needs will be funded using Carryover funds. As a general rule, remaining carryover funds will be divided accordingly: 60% to new capital projects, 20% to City Council discretionary projects, and 20% to Asset Management Plan. The exceptions to this policy are prior year approved projects that are carried forward into the new fiscal year and debt service.

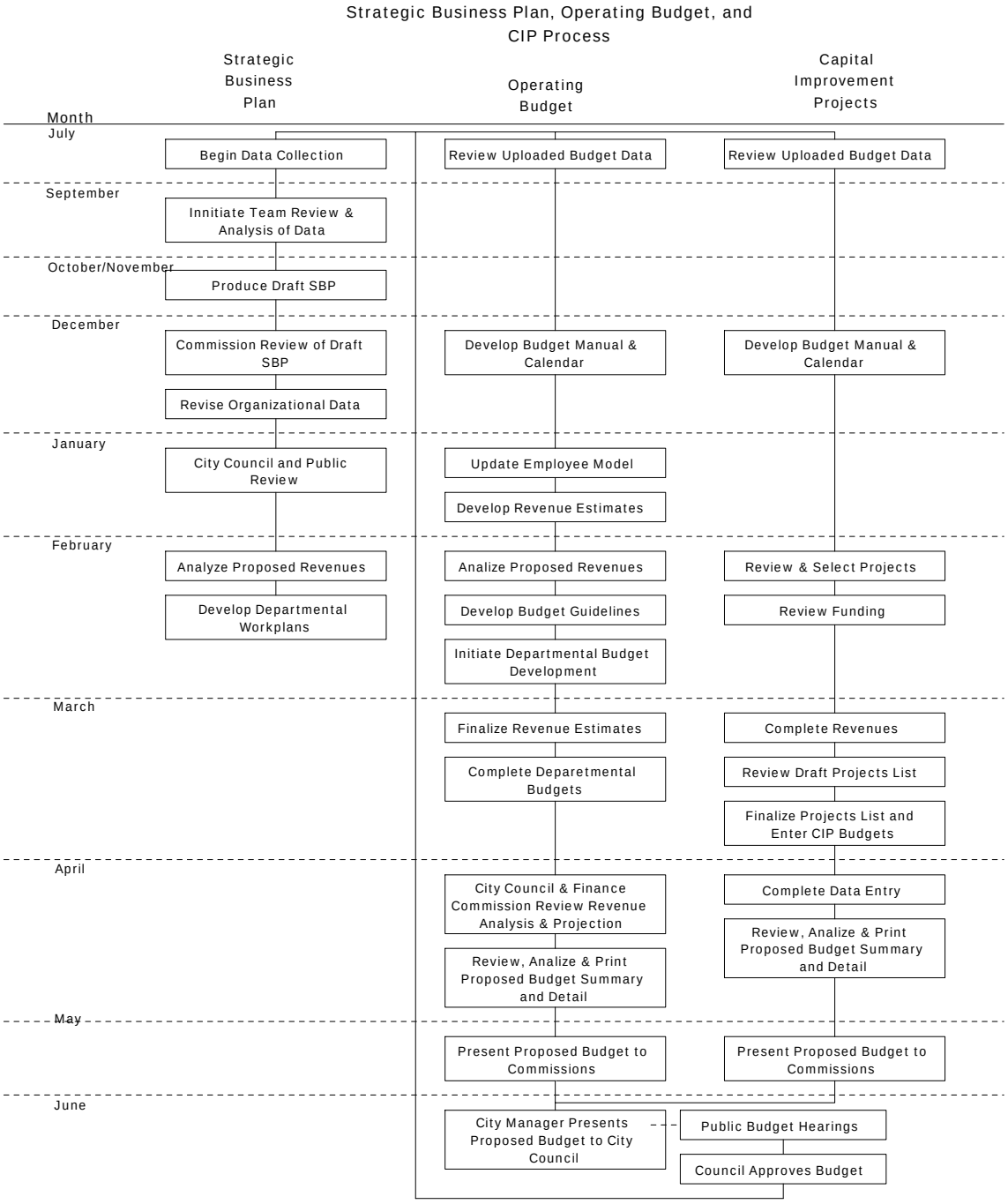
Long-term Financial Planning

- The City shall enhance the economic development of the community as a whole through prudent long-range financial planning, as well as providing competitive economic inducements to businesses locating within the City of Irvine.
- In the context of the Strategic Business Plan, the City will project revenues for the current and following five fiscal years, re-evaluating each existing and potential revenue source.
- The City shall develop and maintain methods for the inventory and projection of current and future development in the City and the related fiscal impacts in current budget dollars; these models should be maintained and refined on an annual basis.

Budget 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:

BUDGET CALENDAR



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 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

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 Budget Officer recommends that the request be 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.

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 with 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.

Calculations

LIMIT FOR FISCAL YEAR	ORIGINAL LIMIT BASE	ADJSTMT TO BASE AMOUNT	ADJUSTED LIMIT BASE	POPULATION GROWTH FACTOR	POPULATION REVISIONS TO ESTIM	ADJUSTED GROWTH FACTOR	PRICE INDEX FACTOR	COMBND GROWTH FACTOR	PRELIMIN APPRO-PRIATION LIMIT	ADD'L NON-RES NEW CON	ALTRNT COMBND GROWTH FACTOR	HIGHEST APPRO-PRIATION LIMIT	TAXES SUBJECT TO LIMIT
1995-96	64,707,034		64,707,034	1.022100		1.022100	1.047200	1.070343	69,258,729	1.0019	1.0240	69,258,729	44,485,870
1996-97	69,258,729		69,258,729	1.044500	(0.005400)	1.039100	1.052100	1.093237	75,716,212	1.0020	1.0412	75,716,212	45,263,253
1997-98	75,716,212		75,716,212	1.014200	0.006888	1.021088	1.046700	1.068773	80,923,453	1.0073	1.0285	80,923,453	49,275,455
1998-99	80,923,453	82,897	81,006,350	1.023200	0.004339	1.027539	1.041500	1.070182	86,691,565	1.0073	1.0350	86,691,565	55,203,561
1999-2000	86,691,565		86,691,565	1.028200	0.004754	1.032954	1.045300	1.079747	93,604,948	1.0118	1.0451	93,604,948	59,273,494
2000-01	93,604,948		93,604,948	1.057300	(0.014902)	1.042398	1.049100	1.093580	102,364,480	1.0128	1.0557	102,364,480	65,151,224
2001-02	102,364,480		102,364,480	1.053000	(0.012944)	1.040056	1.078200	1.121388	114,790,338	1.0142	1.0549	114,790,338	72,843,854
2002-03	114,790,338		114,790,338	1.062500	(0.003418)	1.059082	0.987300	1.045632	120,028,442	1.0160	1.0760	123,517,570	73,976,064
2003-04	123,517,570	7,074	123,524,644	1.050500	(0.000568)	1.049932	1.023100	1.074186	132,688,433	1.0143	1.0649	132,688,433	77,548,933
2004-05	132,688,433	29,838	132,718,271	1.042400	0.001014	1.043414	1.032800	1.077638	143,022,272	1.0095	1.0533	143,022,272	85,885,253
2005-06	143,022,272	16,060	143,038,332	1.051300		1.051300	1.052600	1.106598	158,285,986	1.0089	1.0607	158,285,986	95,476,553

Proposition 4 Limits

Using the legally prescribed formula, the FY 2005-06 estimated City appropriations limit is $158,285,986, and the appropriations subject to the limit are $95,476,553

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.

The City Council passed a resolution on June 14, 2005 certifying that the city was in conformance with Gann requirements (Budget Summary – Adopting Resolutions).

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.

Citizen Budget Requests For Capital Improvement Projects

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.

- 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 Improvement Financing 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

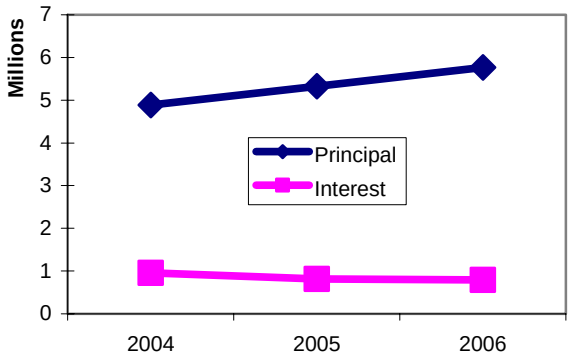
Lease purchases shall be considered only when the useful life of the item is equal to or greater than the length of the lease. If the item may become technologically obsolete or is likely to require major repair during the lease purchase period, then the item should be either purchased or placed on a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

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

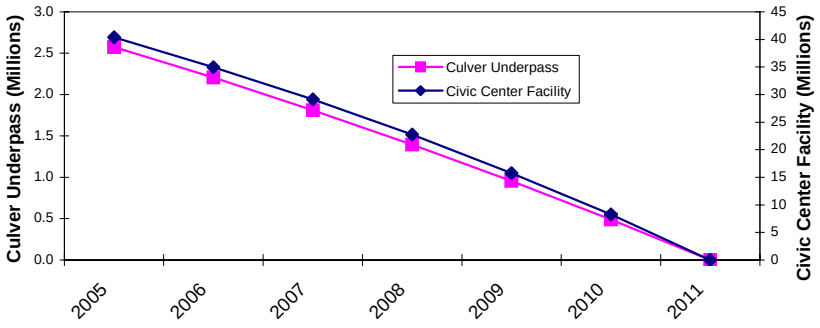
Outstanding City Debt
Fiscal Years Ended 2004 Through 2006

Type of Debt	2004	2005	2006
Certificates of Participation			
Culver Drive Underpass	$2,930,000	$2,575,000	$2,205,000
Lease Revenue Bonds			
Civic Center Facility	$45,340,000	$40,365,000	$34,965,000
Total City Debt	$48,270,000	$42,940,000	$37,170,000

Principal & Interest Costs:



As shown in the following chart, the City's outstanding debt will be retired by 2011:



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 2005

	2002	2003	2004	2005	2006
Assessed Valuation	$22,710,140,394	$24,858,631,527	$26,799,740,642	$29,634,708,495	$33,773,536,857
Debit Limit - 15% of Assessed Valuation	$3,406,521,059	$3,728,794,729	$4,019,961,096	$4,445,206,274	$5,066,030,529
Less - Outstanding General Obligation Bonds	$0	$0	$0	$0	$0
Legal Debt Margin	$3,406,521,059	$3,728,794,729	$4,019,961,096	$4,445,206,274	$5,066,030,529

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.

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.

Maturity Range	Suggested Percentage
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:

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

Investment Advisory Committee

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

Financial Policies
Revenue Policies

Introduction

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

Sources of Revenue

- The City will strive to maintain a diversified and stable revenue system to 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.
- 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:

- Fees for RESIDENT users of Community Services fee-based activities and services such as those itemized on the approved List of Community Services Fees shall be set to meet the following goals:
    - 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/ Education, and T.R.I.P.S.
    - 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).

Gifts, bequests and donations

- 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, Irvine currently encompasses more than 58 square miles (74.1 square miles at build-out), and 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; and 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		58 miles
Sphere of Influence Area		74 miles
Parks and Landscape Areas		
	Community Parks	18
	Neighborhood Parks	35
	Athletic Infields	41 Fields
	Sports Fields (acres)	125
	Off-Street Bicycle Trails (miles)	40.5
	Open Space / Greenbelts (acres)	2202
	Streetscape (acres)	670
	Trees	55,500
Circulation System		1,664 lane miles
Population		180,000
Ethnicity (2000 Census)	White	61%
	Asian	29%
	Hispanic	7%
	Black	2%
	Other	1%
Median Age	All ethnicities	33

General Information and Irvine Profile

Registered Voters	February 2005	93,556
Education	High School Graduates	95%
	College Graduates	59%
Housing	Dwelling Units	64,500
	Median Value *(Single Family & Condominiums)*	$712,113
	Average Rent	$1,660
Median Family Income		$85,624

City of Irvine General Information:

Irvine Unified School District	**Enrollment**
23 Elementary schools	12,558
7 Junior High schools	4,238
6 High schools	8,426

Colleges	**Enrollment**
University of California, Irvine	24,075
Concordia University	1,814
Irvine Valley College	12,690

Fire Protection Services	Orange County Fire Authority (Joint Powers Authority)	
Water/Waste Water Service	Irvine Ranch Water District (Special District)	
FBI's Crime Ranking (Cities over 100,000 population)	All Part 1 (serious) crimes - 6th safest city in US Part 1 violent crimes only - 1st safest city in US	
Assessed Valuation	Total A/V:	$29,634,708,495
	Secured:	$27,076,693,773
	Unsecured:	$2,558,014,722
Employment Base	168,000	

Top Employers

Company	**Employees**
Abertson's–Sav-On (Grocery/Pharmacy Retail)	1,508
Allergan (Pharmaceutical)	1,922
Irvine Unified School District (Education)	3,707
New Century Mortgage (Mortgage & Finance)	1,840
Option One Mortgage (Mortgage & Finance)	1,801
Parker Hannifan (Aircraft Parts)	1,985
St. John Knits (Knit Garments)	2,616
University of California, Irvine (Education)	7,645
Verizon Wireless (Communications)	1,695
Washington Mutual Bank (Financial)	1,700

General Information and Irvine Profile

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
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.

Glossary

Assessed Valuation (Unsecured): The remainder of the assessment roll not on the secured roll. The taxes on the unsecured roll are a personal liability of the assessee.

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 that they can use 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.

CIP: Capital Improvement Program, see ***Capital Improvement Program Budget***.

CM: City Manager's Office

Glossary

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.

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.

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.

Glossary

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.

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.

Glossary

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.

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

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.

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.

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 transitway 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.

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.

OCTA: Orange County Transportation Authority – regional transportation agency formed in 1991 to develop and implement unified transportation programs and services for Orange County.

OCUTT: Orange County Unified Transportation Trust

Operating Budget: A budget for General Fund department service delivery expenditure such as salaries, utilities, and supplies. The day-to-day costs of delivering City services.

Ordinances: A formal legislative enactment by the governing board (i.e., City Council) of a municipality. If it is not in conflict with any higher form of law, it has the full force and effect of law within the boundaries of the municipality to which it applies.

Outputs: The general results expected from programs and functions.

Part I Crimes: The most serious criminal offenses, including murder, rape, robbery, aggravated assault, burglary, larceny/theft, auto theft and arson.

Part II Crimes: All other criminal offenses not defined as Part I crimes.

Performance Budget: A budget wherein expenditures are tied to the measurable performance of activities and work programs.

Performance Measurements: Statistical measures that are collected to show the impact of dollars spent on City services.

PERS: Public Employee's Retirement System – provides retirement and health benefit services to members from State, school districts and local public agencies.

Personnel Expenses: Salaries and fringe benefits such as pensions and insurance for full-time and part-time employees of the City.

PMS: Pavement Management System – a computer-assisted decision-making process designed to help cities and counties prevent pavement problems through maintenance and repair in a timely, cost-effective manner.

PQI: Pavement Quality Index – a scale from 1 to 10 that measures the structure, surface condition and riding comfort of the roadway

Priority E Calls: Refers to the most serious calls for emergency response for serious emergencies, in-progress calls, and potentially life-threatening incidents that require a Code 3 response.

Priority I Calls: Refers to calls for emergency response for serious emergencies, in-progress calls, and potentially life-threatening incidents that **do not** require a Code 3 response.

Program: Represents major areas or support functions; they are defined as a service provided to citizens, other departments, or other agencies.

Program Budget: A budget wherein expenditures are displayed primarily on programs of work, and only secondarily by the character and object class of the expenditure.

Property Tax: A tax levied on the assessed value of real property; also known as ad valorem tax. In California, this tax is limited to 1% with the exception of pre-Proposition 13 approved bond debt service.

Proposition 218: On November 5, 1996, the California electorate approved Proposition 218, the self-titled "Right to Vote on Taxes Act." Proposition 218 adds articles XIIIC and XIIID 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

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 other 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.

SCAG: Southern California Association of Governments – the Metropolitan Planning Organization for Los Angeles, Orange, San Bernardino, Riverside, Ventura and Imperial counties, that is mandated by the federal government to research and draw up plans for transportation, growth management, hazardous waste management, and air quality.

SDC: Systems Development Charge – fees that are collected when expansion, new development or an intensification of use occurs on property served by City infrastructure. The fees are used to fund the non-assessable portion of the construction of infrastructure (wastewater, storm water, transportation and park facilities) needed to support growth in the community and to recoup a portion of the community's investment in the infrastructure already in place.

Service Center: Used for budgetary reporting, an organizational unit that provides a service that is distinct and unique. Various Sections within a Department that provide substantially similar services may be combined into one service Center – for instance, various Community Park Sections are combined into one Recreation and Park Services Service Center.

SJHTC: San Joaquin Hills Transportation Corridor –toll road extending from Costa Mesa south to Laguna Niguel.

SLTPP: State Local Transportation Partnership Program – funding program implemented in 1989 to contribute funds to locally funded transportation projects both on and off the State Highway System.

Strategic Business Plan: A five-year planning "blueprint," updated annually, that defines the City Council's goals and evaluates the City's financial capacity to achieve them. The Strategic Business Plan serves as the basis for the City's annual budget.

Strategic Technology Plan: A plan that defines the City's strategic goals for technology and defines the steps and costs to implement the new technology system over a five-year period.

TCA: Transportation Corridor Agency – agency formed in 1986 to plan, finance, construct and operate Orange County's 67-mile public toll road system.

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.

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 – a County ordinance that requires employers with 50 or more employees and/or driving aged students reporting to one site at least 3 days a week, 6 months per year to participate in the program.

TW2: Informational packet ("The Week that Was" – i.e., twtw, or tw2) sent out once a week to the City Council from the City Manager that includes issues of past, current, and future interest

UCI: University of California, Irvine – traditional four-year and graduate level research university that offers courses of study in a variety of subject areas.

Unencumbered Appropriation: That portion of an allocation not yet expended or committed to a specific purpose.

Unexpended Appropriation: That portion of an allocation not yet actually paid.

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