

**CITY OF CONCORD  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDING JUNE 30, 2006**

Special Revenue Funds are used to account for revenue sources that are restricted by law or administrative action for a specific purpose. The City of Concord has the following Special Revenue Funds:

State Gas Tax – Revenue apportioned to the City from State collected gasoline taxes. Funds are to be used for construction and maintenance of City Streets.

Housing & Community Services – Monies received from the Federal Department of Housing and Urban Development and other sources used for development of jobs and suitable housing for lower income residents.

Housing Assistance – Funds from the Concord Redevelopment Agency and developers' contributions used for low-income housing loans.

Community Development Block Grant (CDBG) – Monies received from the Department of Housing & Urban Development used for programs assisting low and moderate income residents.

Housing Conservation – Funds from CDBG and repayments of previous loans used for loans rehabilitating housing.

Childcare – Monies from developers' fees committed to the Concord Childcare program.

Low and Moderate Income Housing - Funds from the Concord Redevelopment Agency used to support low and moderate income housing.

Maintenance Districts - Revenue from property tax and annual assessments against property owners within districts used for maintenance. One assessment fee increase was proposed in FY2005-06.

Citywide Street Lighting District – Formed in 1988 for the purpose of funding the installation and maintenance of public lighting facilities in public places. In 2005, the City consummated the purchase of the street lighting system from the local utility and included its operations in this district.

Downtown Landscape Maintenance District – Formed in 1983 to maintain and service landscaping in the public places of the downtown area.

Pine Hollow Landscape Maintenance District – Formed in 1986 to maintain and service landscaping in the public places of the Pine Hollow subdivision.

Landscaping & Lighting District #3 – This district is comprised of four subdivisions, Kirkwood, Ygnacio Woods, Balhan and Valley Terrace.

Storm Water Management -To account for activities necessary to comply with the Federal Clean Water Act.

Art in Public Places – Ordinance for fee collection from developers for the installation of art objects in the City was rescinded. Balance of funds are being held for project purposes.

Parking & Traffic System Management (TSM) - Monies from in-lieu parking fees used for off-street parking facilities, mass transit equipment and traffic system management facilities.

**CITY OF CONCORD  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDING JUNE 30, 2006**

<u>Fund</u>	<u>State Gas Tax</u>	<u>RDA Housing Set Aside</u>	<u>Other Housing &amp; Community Services</u>
FUND BALANCE AS OF JULY 1, 2005	<u>\$ 474,496</u>	<u>\$ 880,792</u>	<u>\$ 949,207</u>
REVENUE			
Taxes			
Use of Money & Property	28,678	113,294	10,500
Intergovernmental	2,407,220		1,189,516
Fees			16,000
Other			82,800
Total Revenues	<u>2,435,898</u>	<u>113,294</u>	<u>1,298,816</u>
APPROPRIATIONS			
Operating		1,116,072	565,279
Capital Projects	2,710,350	100,000	435,000
Contractual Services			283,411
Loan/Rebates		1,336,540	180,000
Incidental Expenses			
Contingency/Reserve			
Total Expenditures	<u>2,710,350</u>	<u>2,552,612</u>	<u>1,463,690</u>
OTHER FINANCING SOURCES (USES)			
Transfer In		2,592,327	
Transfer Out		(161,722)	
Total Other Financing Sources (Uses)		<u>2,430,605</u>	
Excess (Deficiency) of Revenues and Other Financing Sources over (under) expenditures and Other Financing Uses	(274,452)	(8,713)	(164,874)
FUND BALANCE - 6/30	<u>\$ 200,044</u>	<u>\$ 872,079</u>	<u>\$ 784,333</u>
PROJECT CARRYOVER (These numbers represent projects which have been allocated in prior years but have not been spent as of June 30, 2005)	\$ 1,234,542	\$ 565,921	\$ 551,926

**CITY OF CONCORD  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDING JUNE 30, 2006**

<u>Maintenance Districts</u>	<u>Storm Water Management</u>	<u>Parking and TSM</u>	<u>Art in Public Places</u>
<u>\$ 870,633</u>	<u>\$ 764,526</u>	<u>\$ 723,416</u>	<u>\$ -</u>
1,369,173	1,951,330		
29,436	26,840	4,000	2,000
<u>1,398,609</u>	<u>1,978,170</u>	<u>4,000</u>	<u>2,000</u>
1,221,118	1,674,562	45,425	
	193,125		
85,223			
130,634	167,456		
<u>1,436,975</u>	<u>2,035,143</u>	<u>45,425</u>	
		(4,000)	
		(4,000)	
(38,366)	(56,973)	(45,425)	2,000
<u>\$ 832,267</u>	<u>\$ 707,553</u>	<u>\$ 677,991</u>	<u>\$ 2,000</u>
\$ -	\$ 289,560	2,925	\$ 106,627

City of Concord  
Special Revenue Fund  
State Gas Tax Fund  
Ten Year Projection  
For the Year Ending June 30, 2006

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
FUND BALANCE - 7/1	474,496	200,044	321,549	338,088	416,078	349,686	341,124	248,278	250,281	172,972
Add Revenues:										
Intergovernmental	2,407,220	2,479,437	2,553,820	2,630,434	2,709,347	2,790,628	2,874,347	2,960,577	3,049,394	3,140,876
Use of Money & Property	28,678	24,358	27,124	36,736	36,010	33,146	33,188	29,030	33,051	29,802
Total Revenue	<u>2,435,898</u>	<u>2,503,794</u>	<u>2,580,944</u>	<u>2,667,170</u>	<u>2,745,357</u>	<u>2,823,774</u>	<u>2,907,535</u>	<u>2,989,607</u>	<u>3,082,445</u>	<u>3,170,678</u>
Less Appropriations:										
Operating	1,778,436	1,855,898	1,867,523	1,966,790	2,063,839	2,102,335	2,170,381	2,257,604	2,329,754	2,405,145
Capital Projects	<u>931,914</u>	<u>526,391</u>	<u>696,883</u>	<u>622,389</u>	<u>747,911</u>	<u>730,000</u>	<u>830,000</u>	<u>730,000</u>	<u>830,000</u>	<u>730,000</u>
Total Appropriations	<u>2,710,350</u>	<u>2,382,289</u>	<u>2,564,406</u>	<u>2,589,179</u>	<u>2,811,750</u>	<u>2,832,335</u>	<u>3,000,381</u>	<u>2,987,604</u>	<u>3,159,754</u>	<u>3,135,145</u>
Excess (Deficiency) of Revenue										
Over (Under) Expenditures	(274,452)	121,505	16,538	77,991	(66,393)	(8,561)	(92,846)	2,003	(77,309)	35,533
FUND BALANCE - 6/30	<u>200,044</u>	<u>321,549</u>	<u>338,088</u>	<u>416,078</u>	<u>349,686</u>	<u>341,124</u>	<u>248,278</u>	<u>250,281</u>	<u>172,972</u>	<u>208,505</u>

**Notes:**

Meets all standards contained in the Budget and Fiscal Policy adopted by the City Council. This policy can be found on page 40.

Appropriations:

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2006 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Operational programs include internal service fund charges for vehicles, computer and office equipment, buildings, workers' compensation and liability.

**CITY OF CONCORD  
SPECIAL REVENUE FUNDS  
HOUSING & COMMUNITY SERVICES  
FOR THE YEAR ENDING JUNE 30, 2006**

	<u>Housing Assistance</u>	<u>Housing Conservation</u>	<u>CDBG</u>	<u>Childcare</u>	<u>Total</u>
FUND BALANCE - 7/1	\$372,082	\$ 296,152	\$108,044	\$ 172,929	\$ 949,207
REVENUES					
Use of Money & Property	7,500			3,000	10,500
Grants		266,532	922,984		1,189,516
Fees				16,000	16,000
Other	2,750	75,000	5,050		82,800
Total Revenues	<u>10,250</u>	<u>341,532</u>	<u>928,034</u>	<u>19,000</u>	<u>1,298,816</u>
APPROPRIATIONS					
Operating	25,892	166,532	372,855		565,279
Contracting Services			205,286	78,125	283,411
Capital Projects			435,000		435,000
Loan/Rebates		180,000			180,000
Total Expenditures	<u>25,892</u>	<u>346,532</u>	<u>1,013,141</u>	<u>78,125</u>	<u>1,463,690</u>
OTHER FINANCING SOURCES (USES)					
Transfers in from RDA					
Transfers out to General Fund					
Total Other Financing Sources (Uses)					
Excess (Deficiency) of Revenues over (under) expenditures and Other Financing Source (Uses)	(15,642)	(5,000)	(85,107)	(59,125)	(164,874)
FUND BALANCE - 6/30	<u>\$ 356,440</u>	<u>\$ 291,152</u>	<u>\$ 22,937</u>	<u>\$ 113,804</u>	<u>\$ 784,333</u>

**City of Concord  
Special Revenue Fund  
RDA Housing Set-Aside Fund  
Ten Year Projection  
For The Year Ending June 30, 2006**

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
<b>Fund Balance 7/01</b>	<u>\$880,792</u>	<u>\$872,079</u>	<u>\$854,408</u>	<u>\$857,387</u>	<u>\$856,757</u>	<u>\$819,444</u>	<u>\$785,329</u>	<u>\$759,384</u>	<u>\$722,613</u>	<u>\$673,552</u>
<b>Add Revenues:</b>										
Low & Moderate Income Housing Set-Aside	2,592,327	2,729,402	2,873,330	3,024,455	3,183,136	3,349,751	3,524,697	3,708,390	3,901,268	4,103,790
Use of Money & Property	33,294	38,293	38,041	43,415	53,078	51,336	49,871	48,341	46,248	44,741
Scheduled Loan Repayment-Principal & Interest	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000	80,000
<b>Total Revenues</b>	<u>2,705,621</u>	<u>2,847,695</u>	<u>2,991,371</u>	<u>3,147,870</u>	<u>3,316,214</u>	<u>3,481,087</u>	<u>3,654,568</u>	<u>3,836,731</u>	<u>4,027,516</u>	<u>4,228,531</u>
<b>Less Appropriations:</b>										
<b>Overhead:</b>										
City General Fund Pass-Through Payment	161,722	168,191	174,919	181,916	189,192	196,760	204,630	212,815	230,181	239,388
Salary / Staff Dev / Supplies	704,268	719,804	746,283	772,722	799,107	826,873	856,033	889,899	910,609	934,994
Consultant/Contract Services	180,949	184,895	188,934	199,121	194,281	201,598	206,012	212,200	218,543	226,583
<b>Housing Rehabilitation Programs:</b>										
Multi-Family Rental Rehab	150,000	150,000	150,000	150,000	150,000	150,000	150,000	200,000	250,000	250,000
Multi-Family Acquisition Rehab	250,000	250,000	250,000	250,000	300,000	300,000	300,000	300,000	300,000	300,000
Single Family Rehab - Housing Conservation	636,540	655,636	675,305	695,564	716,431	737,924	760,062	782,863	806,349	850,000
Building Inspection	38,092	39,562	41,049	42,537	44,023	45,583	47,218	48,950	50,773	52,697
First-Time Homebuyer Program Loans	200,000	250,000	250,000	250,000	250,000	250,000	275,000	275,000	300,000	300,000
Fair Housing Counseling	65,920	67,898	69,935	72,033	74,194	76,419	78,712	81,073	83,505	86,011
Plaza Tower Repayment	126,843	129,380	131,968	134,607	137,299	140,045	142,846	145,703	148,617	151,589
New Construction	100,000	100,000	160,000	250,000	349,000	440,000	460,000	525,000	578,000	650,000
<b>Neighborhood Improvement Programs:</b>										
Exterior Enhancement Programs	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Capital Improvement Programs		50,000	50,000	50,000	50,000	50,000	100,000	100,000	100,000	100,000
<b>Total Appropriations</b>	<u>2,714,334</u>	<u>2,865,366</u>	<u>2,988,392</u>	<u>3,148,499</u>	<u>3,353,527</u>	<u>3,515,202</u>	<u>3,680,513</u>	<u>3,873,503</u>	<u>4,076,577</u>	<u>4,241,262</u>
<b>Excess (Deficiency) of Revenue Sources</b>										
Over (Under) Expenditures	(8,713)	(17,671)	2,979	(629)	(37,313)	(34,115)	(25,945)	(36,772)	(49,061)	(12,731)
<b>Fund Balance - 6/30</b>	<u>\$872,079</u>	<u>\$854,408</u>	<u>\$857,387</u>	<u>\$856,757</u>	<u>\$819,444</u>	<u>\$785,329</u>	<u>\$759,384</u>	<u>\$722,613</u>	<u>\$673,552</u>	<u>\$660,820</u>

**Notes:**

Meets all standards contained in the Budget and Fiscal Policy adopted by the City Council. This policy can be found on page 40.

Plan reflects adjustment in order to comply with City's C.D.B.G. budget policy.

**Overhead Appropriations:**

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2006 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Operational programs include internal service fund charges for vehicles, computer and office equipment, buildings, workers' compensation and liability.

**City of Concord  
Special Revenue Fund  
Street Lighting Maintenance District  
Ten Year Projection  
For the Year Ending June 30, 2006**

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Fund Balance 7/01	\$ 186,946	\$ 353,788	\$ 500,173	\$ 623,423	\$ 725,519	\$ 711,199	\$ 666,409	\$ 587,415	\$ 475,405	\$ 327,439
Add Revenues:										
Taxes	1,049,659	1,049,659	1,049,659	1,049,659	1,049,659	1,049,659	1,049,659	1,049,659	1,049,659	1,049,659
Use of Money & Property	7,991	14,687	19,325	26,450	35,042	33,600	30,581	25,922	19,582	11,412
Total Revenue	<u>1,057,650</u>	<u>1,064,346</u>	<u>1,068,984</u>	<u>1,076,109</u>	<u>1,084,701</u>	<u>1,083,259</u>	<u>1,080,240</u>	<u>1,075,581</u>	<u>1,069,241</u>	<u>1,061,071</u>
Less Appropriations:										
Street Lighting (Electricity)	616,078	634,560	653,597	673,205	693,401	714,203	735,629	757,698	780,429	803,842
Street Lighting (Consult./Contract)	25,000	25,500	26,010	26,530	27,061	27,602	28,430	29,283	30,161	31,066
Street Lighting (Personnel)	161,337	167,642	173,960	180,161	186,251	192,692	199,490	206,768	214,499	222,722
Street Lighting (Supplies)	20,000	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902
Assessment Engineering	16,500	16,830	17,167	17,510	17,860	18,217	18,582	18,953	19,332	19,719
County Collection Fees	34,000	34,680	35,374	36,081	36,803	37,539	38,290	39,055	39,836	40,633
Other Fixed Charges	17,893	18,349	18,819	19,302	19,801	20,314	20,891	21,435	22,066	22,717
Loan Repayment w/Interest					96,195	95,400	95,400	91,425	87,450	83,475
Total Expenditures	<u>890,808</u>	<u>917,961</u>	<u>945,734</u>	<u>974,013</u>	<u>1,099,021</u>	<u>1,128,049</u>	<u>1,159,235</u>	<u>1,187,591</u>	<u>1,217,207</u>	<u>1,248,076</u>
Revenues Over (Under)	166,842	146,385	123,250	102,096	(14,320)	(44,790)	(78,995)	(112,010)	(147,966)	(187,005)
Contingency Reserve	<u>89,081</u>	<u>91,796</u>	<u>94,573</u>	<u>97,401</u>	<u>100,283</u>	<u>103,265</u>	<u>106,383</u>	<u>109,617</u>	<u>112,976</u>	<u>116,460</u>
Fund Balance 6/30	<u>\$ 264,707</u>	<u>\$ 408,377</u>	<u>\$ 528,850</u>	<u>\$ 628,117</u>	<u>\$ 610,917</u>	<u>\$ 563,145</u>	<u>\$ 481,031</u>	<u>\$ 365,788</u>	<u>\$ 214,463</u>	<u>\$ 23,973</u>

**Notes:**

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 40.

Street Light system purchased for \$1,200,000 in 2005. A loan from Traffic System Mgmt. Fund of \$477,000 to be repaid with interest over a 6 year period beginning in FY09-10.

A loan from General Fund of \$200,000 which will not be repaid. The balance of \$522,00 has been set aside from the Street Light District.

**Appropriations:**

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level!

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2006 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Includes internal service fund charges for vehicles, computer and office equipment, workers' compensation.

Contingency Reserves is a 10% of total appropriations.

**City of Concord  
Special Revenue Fund  
Downtown Landscape Maintenance District  
Ten Year Projection  
For the Year Ending June 30, 2006**

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Fund Balance 7/01	\$ 399,305	\$ 328,390	\$ 249,583	\$ 160,767	\$ 62,190	\$ (47,424)	\$ (164,727)	\$ (289,679)	\$ (422,686)	\$ (564,135)
Add Revenues:										
Taxes	201,216	201,216	201,216	201,216	201,216	201,216	201,216	201,216	201,216	201,216
Use of Money & Property	10,754	9,941	7,058	4,372	360					
Total Revenue	<u>211,970</u>	<u>211,157</u>	<u>208,274</u>	<u>205,588</u>	<u>201,576</u>	<u>201,216</u>	<u>201,216</u>	<u>201,216</u>	<u>201,216</u>	<u>201,216</u>
Less Appropriations:										
Landscape Contract	238,597	244,755	250,940	257,053	263,096	269,421	276,043	283,051	290,421	298,183
Gas & Electricity	5,305	5,464	5,628	5,796	5,970	6,149	6,334	6,524	6,720	6,921
Water & Miscellaneous	31,093	31,715	32,349	32,996	33,656	34,329	35,015	35,716	36,430	37,159
Assessment Engineering	6,500	6,630	6,763	6,898	7,036	7,177	7,320	7,466	7,616	7,768
County Collection Fees	875	875	875	875	875	875	875	875	875	875
Postage & Mailing	515	525	536	547	558	569	580	592	604	616
Total Expenditures	<u>282,884</u>	<u>289,964</u>	<u>297,090</u>	<u>304,165</u>	<u>311,190</u>	<u>318,519</u>	<u>326,167</u>	<u>334,224</u>	<u>342,665</u>	<u>351,521</u>
Revenues Over (Under) Appropriations	(70,914)	(78,807)	(88,816)	(98,577)	(109,614)	(117,303)	(124,951)	(133,008)	(141,449)	(150,305)
Contingency Reserve	<u>28,288</u>	<u>28,996</u>	<u>29,709</u>	<u>30,416</u>	<u>31,119</u>	<u>31,852</u>	<u>32,617</u>	<u>33,422</u>	<u>34,266</u>	<u>35,152</u>
Fund Balance 6/30	<u>\$ 300,102</u>	<u>\$ 220,587</u>	<u>\$ 131,058</u>	<u>\$ 31,774</u>	<u>\$ (78,543)</u>	<u>\$ (196,579)</u>	<u>\$ (322,295)</u>	<u>\$ (456,109)</u>	<u>\$ (598,402)</u>	<u>\$ (749,593)</u>

**Notes:**

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 40.

Appropriations:

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2006 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Includes internal service fund charges for workers' compensation.

Contingency Reserves is a 10% of total appropriations.

**City of Concord  
Special Revenue Fund  
Pine Hollow Landscape Maintenance District  
Ten Year Projections  
For the Year Ending June 30, 2006**

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Fund Balance 7/01	\$ 138,696	\$ 132,814	\$ 126,705	\$ 119,271	\$ 111,499	\$ 104,404	\$ 95,095	\$ 84,178	\$ 71,534	\$ 57,040
Add Revenues:										
Taxes	61,678	61,678	61,678	61,678	61,678	61,678	61,678	61,678	61,678	61,678
Use of Money & Property	6,352	7,454	7,489	8,545	10,647	9,895	9,781	9,587	9,304	8,929
Total Revenue	<u>68,030</u>	<u>69,132</u>	<u>69,167</u>	<u>70,223</u>	<u>72,325</u>	<u>71,573</u>	<u>71,459</u>	<u>71,265</u>	<u>70,982</u>	<u>70,607</u>
Less Appropriations:										
Landscape Contract	16,500	16,995	17,505	18,030	18,571	19,128	19,702	20,293	20,902	21,529
Landscape Extra Work	15,300	15,606	15,918	16,236	16,561	16,892	17,230	17,575	17,926	18,285
Contract Administration	1,275	1,301	1,327	1,353	1,380	1,408	1,436	1,465	1,494	1,524
Gas & Electricity	848	873	900	927	954	983	1,013	1,043	1,074	1,106
Capital Replacement Reserve	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575
Water & Misc	20,400	20,808	21,224	21,649	22,082	22,523	22,974	23,433	23,902	24,380
Assessment Engineering	3,000	3,060	3,121	3,184	3,247	3,312	3,378	3,446	3,515	3,585
Printing, Publishing & Mailing	431	440	449	458	467	476	486	496	506	516
County Collection Fees	583	583	583	583	583	583	583	583	583	583
Total Expenditures	<u>73,912</u>	<u>75,241</u>	<u>76,601</u>	<u>77,994</u>	<u>79,421</u>	<u>80,881</u>	<u>82,377</u>	<u>83,908</u>	<u>85,477</u>	<u>87,083</u>
Revenues Over (Under)										
Appropriations	(5,882)	(6,109)	(7,434)	(7,771)	(7,096)	(9,308)	(10,917)	(12,644)	(14,494)	(16,476)
Contingency Reserve	<u>7,391</u>	<u>7,524</u>	<u>7,660</u>	<u>7,799</u>	<u>7,942</u>	<u>8,088</u>	<u>8,238</u>	<u>8,391</u>	<u>8,548</u>	<u>8,708</u>
Fund Balance 6/30	<u>\$ 125,423</u>	<u>\$ 119,181</u>	<u>\$ 111,610</u>	<u>\$ 103,700</u>	<u>\$ 96,462</u>	<u>\$ 87,007</u>	<u>\$ 75,940</u>	<u>\$ 63,143</u>	<u>\$ 48,493</u>	<u>\$ 31,856</u>

**Notes:**

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 40.

Appropriations:

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2006 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Includes internal service fund charges for workers' compensation.

Contingency Reserves is a 10% of total appropriations.

**City of Concord  
Special Revenue Fund  
Landscape & Lighting Maintenance District No. 3  
Ten Year Projection  
For the Year Ending June 30, 2006**

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Fund Balance 7/01	\$ 145,686	\$ 147,909	\$ 149,611	\$ 150,021	\$ 149,630	\$ 149,258	\$ 147,402	\$ 143,954	\$ 138,797	\$ 131,813
Add Revenues:										
Taxes	56,620	56,620	56,620	56,620	56,620	56,620	56,620	56,620	56,620	56,620
Use of Money & Property	4,339	5,117	5,153	5,876	7,290	7,236	7,106	6,896	6,600	6,214
Total Revenue	<u>60,959</u>	<u>61,737</u>	<u>61,773</u>	<u>62,496</u>	<u>63,910</u>	<u>63,856</u>	<u>63,726</u>	<u>63,516</u>	<u>63,220</u>	<u>62,834</u>
Less Appropriations:										
Landscape Contract	17,186	17,654	18,135	18,629	19,138	19,664	20,203	20,758	21,328	21,918
Landscape Extra Work	2,902	2,960	3,019	3,080	3,141	3,204	3,268	3,333	3,400	3,468
Landscape Supplies	981	1,001	1,020	1,041	1,062	1,083	1,104	1,127	1,149	1,171
Water	31,058	31,679	32,312	32,959	33,617	34,290	34,976	35,675	36,388	37,046
Gas & Electricity	1,684	1,735	1,787	1,840	1,895	1,952	2,011	2,071	2,133	2,197
Assessment Engineering	3,000	3,060	3,121	3,346	3,412	3,480	3,549	3,620	3,693	3,767
Printing, Publishing & Mailing	1,093	1,115	1,137	1,160	1,183	1,207	1,231	1,255	1,281	1,306
County Collection Fees	832	832	832	832	832	832	832	832	832	832
Total Expenditures	<u>58,736</u>	<u>60,035</u>	<u>61,363</u>	<u>62,887</u>	<u>64,282</u>	<u>65,711</u>	<u>67,175</u>	<u>68,672</u>	<u>70,204</u>	<u>71,705</u>
Revenues Over (Under)										
Appropriations	2,223	1,702	410	(391)	(372)	(1,856)	(3,448)	(5,156)	(6,984)	(8,872)
Contingency Reserve	<u>5,874</u>	<u>6,004</u>	<u>6,136</u>	<u>6,289</u>	<u>6,428</u>	<u>6,571</u>	<u>6,717</u>	<u>6,867</u>	<u>7,020</u>	<u>7,171</u>
Fund Balance 6/30	<u>\$ 142,035</u>	<u>\$ 143,607</u>	<u>\$ 143,885</u>	<u>\$ 143,341</u>	<u>\$ 142,829</u>	<u>\$ 140,831</u>	<u>\$ 137,236</u>	<u>\$ 131,930</u>	<u>\$ 124,793</u>	<u>\$ 115,771</u>

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**Appropriations:**

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Non-labor operating expenditures for FY 2006 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Includes internal service fund charges for workers' compensation.

Contingency Reserves is a 10% of total appropriations.

**City of Concord  
Special Revenue Fund  
Storm Water Fund  
Ten Year Projection  
For the Year Ending June 30,2006**

	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>
Fund Balance - 7/01	\$ 764,526	\$ 875,009	\$ 989,669	\$ 1,113,353	\$ 1,127,526	\$ 1,151,551	\$ 1,051,371	\$ 956,616	\$ 776,606	\$ 515,056
Add Revenues:										
Taxes - Parcel Fees	1,951,330	1,951,330	1,951,330	1,951,330	1,951,330	1,951,330	1,951,330	1,951,330	1,951,330	1,951,330
Use of Money & Property	26,840	33,730	37,220	45,155	57,100	55,268	50,513	43,371	32,602	19,391
Total Revenues	<u>1,978,170</u>	<u>1,985,060</u>	<u>1,988,550</u>	<u>1,996,485</u>	<u>2,008,430</u>	<u>2,006,598</u>	<u>2,001,843</u>	<u>1,994,701</u>	<u>1,983,932</u>	<u>1,970,721</u>
Less Appropriations:										
Operations	869,635	908,603	928,410	958,180	989,704	1,022,379	1,041,324	1,086,366	1,121,380	1,140,710
Drainage System	384,396	399,958	414,270	428,474	442,571	457,422	473,066	489,718	507,318	526,594
Street Cleaning	420,531	433,265	447,186	463,867	477,130	491,781	507,209	523,627	541,783	560,979
Total Appropriations	<u>1,674,562</u>	<u>1,741,826</u>	<u>1,789,866</u>	<u>1,850,521</u>	<u>1,909,405</u>	<u>1,971,582</u>	<u>2,021,599</u>	<u>2,099,711</u>	<u>2,170,481</u>	<u>2,228,283</u>
Excess (Deficiency) of Revenue										
Over (Under) Expenditures	303,608	243,234	198,684	145,964	99,025	35,016	(19,756)	(105,010)	(186,549)	(257,562)
Less Reserves of 10 Percent	<u>167,456</u>	<u>174,183</u>	<u>178,987</u>	<u>185,052</u>	<u>190,941</u>	<u>197,158</u>	<u>202,160</u>	<u>209,971</u>	<u>217,048</u>	<u>222,828</u>
Less Capital Projects:										
Drainage Improvement	52,015	53,575		56,791		60,196				
CCCWP Requirements	141,110	75,000	75,000	75,000	75,000	75,000	75,000	75,000	75,000	
Total Capital Projects	<u>193,125</u>	<u>128,575</u>	<u>75,000</u>	<u>131,791</u>	<u>75,000</u>	<u>135,196</u>	<u>75,000</u>	<u>75,000</u>	<u>75,000</u>	
Fund Balance 6/30	<u>\$ 707,553</u>	<u>\$ 815,486</u>	<u>\$ 934,366</u>	<u>\$ 942,474</u>	<u>\$ 960,611</u>	<u>\$ 854,213</u>	<u>\$ 754,456</u>	<u>\$ 566,635</u>	<u>\$ 298,008</u>	<u>\$ 34,667</u>

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Contingency Reserves is a 10% of total appropriations.



*To provide effective and efficient police services to the City of Concord 24 hours a day, the City has erected a new facility and three Field Offices in the Northern, Southern and Valley Districts.*

