

**CITY OF CONCORD  
INTERNAL SERVICE FUNDS  
FOR THE YEAR ENDING JUNE 30, 2008**

Internal Service Funds are used to finance and account for goods and/or services provided by one City department to other City departments on a fee for service basis. The City of Concord has the following internal service funds:

Workers' Compensation Fund - Accounts for workers' compensation expenses.

Risk Management/Liability Fund - To account for the non-reimbursable portion of insurance claims and judgments.

Post Retirement Healthcare Benefits Fund - Accounts for the contributions and benefits paid in relation to the Post-Retirement Health Care Program.

Fleet Maintenance Replacement Fund - Accumulates resources to fund the operations and replacement of City licensed vehicles and motorized equipment.

Information Technology Replacement Fund - Accumulates resources to fund the operations and replacement of computers, software and office equipment used by City staff.

Building Maintenance Replacement Fund - Accumulates resources required to maintain City facilities. Also includes facility upkeep, repair and custodial services.

**CITY OF CONCORD  
WORKERS' COMPENSATION (FUND 610)  
TEN-YEAR PROJECTION  
FOR THE YEAR ENDING JUNE 30, 2008**

	<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>	<u>2015-16</u>	<u>2016-17</u>
Fund Balance 7/01	\$ 6,541,584	\$ 7,141,513	\$ 6,944,675	\$ 7,393,484	\$ 7,844,961	\$ 8,297,174	\$ 8,748,205	\$ 9,195,417	\$ 9,636,126	\$ 10,067,343
Add Revenues:										
Interest	\$ 235,336	\$ 291,886	\$ 354,589	\$ 376,547	\$ 398,589	\$ 420,619	\$ 442,527	\$ 464,184	\$ 485,450	\$ 506,173
Service Fees	<u>2,012,746</u>	<u>2,073,117</u>	<u>2,135,304</u>	<u>2,199,360</u>	<u>2,265,335</u>	<u>2,333,287</u>	<u>2,403,282</u>	<u>2,475,376</u>	<u>2,549,628</u>	<u>2,626,108</u>
Total Revenue	\$ 2,248,082	\$ 2,365,003	\$ 2,489,893	\$ 2,575,907	\$ 2,663,924	\$ 2,753,906	\$ 2,845,809	\$ 2,939,560	\$ 3,035,078	\$ 3,132,281
Less Appropriations:										
Operations	\$ 166,287	\$ 170,549	\$ 174,511	\$ 178,940	\$ 183,490	\$ 187,924	\$ 192,719	\$ 197,644	\$ 202,708	\$ 207,913
Med. Benefits/Pmts.	1,273,930	1,377,118	1,445,974	1,518,273	1,594,187	1,673,896	1,757,591	1,845,471	1,937,745	2,034,632
Insurance	<u>207,936</u>	<u>214,174</u>	<u>220,599</u>	<u>227,217</u>	<u>234,034</u>	<u>241,055</u>	<u>248,287</u>	<u>255,736</u>	<u>263,408</u>	<u>271,310</u>
Total Appropriations	\$ 1,648,153	\$ 1,761,841	\$ 1,841,084	\$ 1,924,430	\$ 2,011,711	\$ 2,102,875	\$ 2,198,597	\$ 2,298,851	\$ 2,403,861	\$ 2,513,855
Revenue Over (Under) Appropriations	599,929	603,162	648,809	651,477	652,213	651,031	647,212	640,709	631,217	618,426
Reserve for Liability on Open Claims	\$ 5,958,260	\$ 6,315,756	\$ 6,694,701	\$ 7,096,383	\$ 7,522,166	\$ 7,973,496	\$ 8,451,906	\$ 8,959,020	\$ 9,496,561	\$ 10,066,355
Other Finance Source										
Transfers In	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	<u>-</u>	<u>800,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>	<u>200,000</u>
Fund Balance 6/30	\$ 1,183,253	\$ 628,919	\$ 698,783	\$ 748,578	\$ 775,008	\$ 774,709	\$ 743,511	\$ 677,106	\$ 570,782	\$ 419,414

**Notes:**

Interest rate @ 3.5% FY2007-2008, 4% FY2009, 5% FY2010-2016.  
 Operations expenditures inflated using the same factors used in the General Fund 10-Year Plan.  
 Insurance inflated @ 3% per year.  
 Medical benefits/payments for FY2008 estimated to be FY2007 estimated inflated by compromised Health rates.  
 Reserves for Liability based on open claims per FY05 CAFR inflated at 6% per year.  
 Transfer In during FY 2005 from the Liability Fund repaid in FY 2009.  
 Transfer Out beginning FY2010 to Benefits Reserve.  
 Includes adjustment to service fees set at approximately 75% of State Fund Rate.

**CITY OF CONCORD  
LIABILITY FUND (620)  
TEN-YEAR PROJECTION  
FOR THE YEAR ENDING JUNE 30, 2008**

	<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>	<u>2015-16</u>	<u>2016-17</u>
Fund Balance 7/01	\$ 1,550,269	\$ 1,490,771	\$ 2,241,441	\$ 2,219,533	\$ 2,182,287	\$ 2,129,824	\$ 2,058,923	\$ 1,973,267	\$ 1,862,674	\$ 2,158,006
Add Revenues:										
Interest	\$ 68,636	\$ 92,118	\$ 132,737	\$ 131,657	\$ 129,817	\$ 127,261	\$ 123,752	\$ 119,496	\$ 113,831	\$ 128,433
Service Fees	1,344,496	1,373,486	1,403,191	1,432,630	1,463,799	1,498,240	1,533,056	1,569,197	1,600,578	1,632,590
Total Revenue	\$ 1,413,132	\$ 1,465,604	\$ 1,535,928	\$ 1,564,287	\$ 1,593,616	\$ 1,625,501	\$ 1,656,808	\$ 1,688,693	\$ 1,714,409	\$ 1,761,023
Less Appropriations:										
Debt Service	\$ 439,378	\$ 440,225	\$ 439,903	\$ 438,530	\$ 436,078	\$ 437,387	\$ 432,329	\$ 435,830	\$ -	\$ -
Premium Payments	510,280	525,588	541,356	557,597	574,325	591,555	609,302	627,581	646,408	665,800
Claims and Judgments	522,972	549,121	576,577	605,406	635,676	667,460	700,833	735,875	772,669	811,302
Total Appropriations	\$ 1,472,630	\$ 1,514,934	\$ 1,557,836	\$ 1,601,533	\$ 1,646,079	\$ 1,696,402	\$ 1,742,464	\$ 1,799,286	\$ 1,419,077	\$ 1,477,102
Revenue Over (Under) Appropriations	(59,498)	(49,330)	(21,908)	(37,246)	(52,463)	(70,901)	(85,656)	(110,593)	295,332	283,921
Liability on Open Claims	\$ 777,295	\$ 800,614	\$ 824,632	\$ 849,371	\$ 874,852	\$ 901,098	\$ 928,131	\$ 955,975	\$ 984,654	\$ 1,014,194
Other Finance Source										
Transfers In	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers Out	-	-	-	-	-	-	-	-	-	-
Total Other Finance Source	\$ -	\$ 800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 6/30	\$ 713,476	\$ 1,440,827	\$ 1,394,901	\$ 1,332,916	\$ 1,254,972	\$ 1,157,825	\$ 1,045,136	\$ 906,699	\$ 1,173,352	\$ 1,427,733

**Notes:**

- Premium Payments based on insurance broker provided estimates inflated @ 3%.
- Claims and Judgements based on previous 10-Year Plan inflated @5%.
- JPA ERMA Assessment and Retrospective Premium credit assumed to net to zero.
- Liability on open claims based on actuarial inflated @ 3%.
- Final debt service payment scheduled for FY 2015.
- Transfer to Workers' Compensation Fund repaid in FY 2009.

**City of Concord**  
**Post Retirement Healthcare (OPEB) Obligation**  
**Ten Year Projection (7% Discount Rate/25 Year Amortization)**  
**For the Year Ending June 30, 2008**

	<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>	<u>2015-16</u>	<u>2016-17</u>
Fund Balance 7/01	\$ 15,017,484	\$ 15,395,578	\$ 15,803,507	\$ 16,232,689	\$ 16,732,914	\$ 17,270,935	\$ 17,794,331	\$ 18,353,890	\$ 18,941,437	\$ 19,517,968
Add Revenues:										
Interest	\$ 1,028,461	\$ 1,055,042	\$ 1,083,350	\$ 1,114,779	\$ 1,149,889	\$ 1,185,782	\$ 1,222,404	\$ 1,261,195	\$ 1,300,560	\$ 1,338,855
Service Fees	1,493,814	1,796,349	2,115,691	2,452,578	2,807,774	3,182,074	3,576,305	3,991,326	4,428,030	4,887,344
Total Revenue	\$ 2,522,275	\$ 2,851,391	\$ 3,199,041	\$ 3,567,357	\$ 3,957,663	\$ 4,367,856	\$ 4,798,709	\$ 5,252,521	\$ 5,728,590	\$ 6,226,199
Less Appropriations:										
Benefit Payments	\$ 2,135,000	\$ 2,433,000	\$ 2,758,000	\$ 3,054,000	\$ 3,405,000	\$ 3,828,000	\$ 4,221,000	\$ 4,645,000	\$ 5,130,000	\$ 5,646,000
Administrative Costs	9,181	10,462	11,859	13,132	14,642	16,460	18,150	19,974	22,059	24,278
Total Appropriations	\$ 2,144,181	\$ 2,443,462	\$ 2,769,859	\$ 3,067,132	\$ 3,419,642	\$ 3,844,460	\$ 4,239,150	\$ 4,664,974	\$ 5,152,059	\$ 5,670,278
Revenue Over (Under) Appropriations	\$ 378,094	\$ 407,929	\$ 429,182	\$ 500,225	\$ 538,021	\$ 523,396	\$ 559,559	\$ 587,547	\$ 576,531	\$ 555,921
Net OPEB Obligation	\$ 3,877,600	\$ 7,637,579	\$ 11,258,348	\$ 14,774,483	\$ 18,136,723	\$ 21,278,980	\$ 24,237,346	\$ 26,987,093	\$ 29,473,684	\$ 31,672,773
Other Funding Sources										
General Fund Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Other Funding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 6/30	\$ 11,517,978	\$ 8,165,928	\$ 4,974,341	\$ 1,958,431	\$ (865,788)	\$ (3,484,649)	\$ (5,883,456)	\$ (8,045,656)	\$ (9,955,716)	\$ (11,598,884)

Notes:

Includes Service Fees used in the FY2008 10-Year Plan.

Interest rate used is 7.0% and 25 Year Accrued Liability Amortization Period.

Projected benefits costs are per OPEB actuarial report.

Net OPEB obligation was based on 16.1% of budgeted salaries less benefit payments. Calculated on cumulative basis.

Current OPEB funding including transfers is at 4.0% FY08, 4.67% FY09, 5.34% FY10, 6.01% FY11, 6.68% FY12, 7.35% FY13, 8.02% FY14, 8.69% FY15 & 9.36% FY16, 10.03% FY17.

FY2007/08 beginning fund balance includes \$3.64 million transfer from General, Redevelopment & Housing Special Revenue Funds.

**CITY OF CONCORD  
FLEET  
OPERATIONS (FUND 633)  
FOR THE YEAR ENDING JUNE 30, 2008**

	<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>	<u>2015-16</u>	<u>2016-17</u>
Fund Balance 7/01	\$ 204,645	\$ 165,516	\$ 128,343	\$ 99,600	\$ 73,799	\$ 51,225	\$ 35,389	\$ 23,690	\$ 16,508	\$ 14,331
Add Revenues:										
Interest	\$ 6,366	\$ 5,762	\$ 5,560	\$ 4,229	\$ 3,049	\$ 2,113	\$ 1,441	\$ 980	\$ 752	\$ 778
Service Fees	1,707,391	1,758,612	1,811,370	1,865,712	1,921,683	1,979,331	2,038,710	2,099,873	2,162,869	2,227,754
Other Revenues	90,000	92,700	95,481	98,345	101,295	104,334	107,464	110,688	114,009	117,429
Total Revenue	\$ 1,803,757	\$ 1,857,074	\$ 1,912,411	\$ 1,968,286	\$ 2,026,027	\$ 2,085,778	\$ 2,147,615	\$ 2,211,541	\$ 2,277,630	\$ 2,345,961
Less Appropriations:										
Fleet Maintenance	\$ 1,842,886	\$ 1,894,247	\$ 1,941,154	\$ 1,994,087	\$ 2,048,601	\$ 2,101,614	\$ 2,159,314	\$ 2,218,723	\$ 2,279,807	\$ 2,342,727
Total Appropriations	\$ 1,842,886	\$ 1,894,247	\$ 1,941,154	\$ 1,994,087	\$ 2,048,601	\$ 2,101,614	\$ 2,159,314	\$ 2,218,723	\$ 2,279,807	\$ 2,342,727
Revenues Over (Under) Appropriations	(39,129)	(37,173)	(28,743)	(25,801)	(22,574)	(15,836)	(11,699)	(7,182)	(2,177)	3,234
Other Financing Sources										
Other Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (Out)-Replace.	-	-	-	-	-	-	-	-	-	-
Total Financing Sources(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 6/30	\$ 165,516	\$ 128,343	\$ 99,600	\$ 73,799	\$ 51,225	\$ 35,389	\$ 23,690	\$ 16,508	\$ 14,331	\$ 17,565

**Notes:**

Meets all standards contained in the Budget and Fiscal Policy adopted by Council. This policy can be found on page 36.  
Includes additional other revenues in FY2008 for new maintenance contracts.  
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. Post-retirement health expenses include adjustment for 25-Year amortization of accrued OPEB liability.  
Non-labor operating expenditures for FY 2008 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, liability, information technology and buildings.

**CITY OF CONCORD  
FLEET  
REPLACEMENT (FUND 633)  
FOR THE YEAR ENDING JUNE 30, 2008**

	<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>	<u>2015-16</u>	<u>2016-17</u>
Fund Balance 7/01	\$ 312,476	\$ 978,170	\$ 885,617	\$ 846,314	\$ 825,268	\$ 770,813	\$ 516,586	\$ 328,481	\$ 514,935	\$ 729,890
Add:										
Interest	\$ 22,198	\$ 36,545	\$ 42,242	\$ 40,770	\$ 38,929	\$ 31,400	\$ 20,611	\$ 20,571	\$ 30,362	\$ 44,698
Service Fees	943,496	971,802	1,000,955	1,030,984	1,061,916	1,093,773	1,126,584	1,160,383	1,195,193	1,231,051
Total Revenue	\$ 965,694	\$ 1,008,347	\$ 1,043,197	\$ 1,071,754	\$ 1,100,845	\$ 1,125,173	\$ 1,147,195	\$ 1,180,954	\$ 1,225,555	\$ 1,275,749
Less:										
Police Field Operations	\$ -	\$ 294,800	\$ 101,900	\$ 350,700	\$ 322,300	\$ 413,400	\$ 524,900	\$ 224,000	\$ 320,200	\$ 508,500
Police Support Operations	-	74,000	74,300	80,200	137,500	146,300	83,600	22,100	26,000	114,800
Police Administration	-	-	38,200	19,700	58,600	30,100	-	44,200	-	70,500
Parks, Trees, Medians & Open Space	-	450,800	180,000	82,500	57,000	338,300	243,300	249,100	60,900	-
Sewer Enterprise	-	-	254,600	13,100	147,000	-	234,300	211,600	-	-
Stormwater Management	-	24,800	168,200	173,700	165,400	35,000	-	-	186,200	-
Street Maintenance	-	25,800	53,000	200,400	25,900	41,900	-	19,700	83,600	105,800
Building, Engineering & Neigh. Services	-	74,000	55,200	50,200	58,600	155,200	64,500	39,400	-	-
Fleet Pool Vehicles & Emergency Rpl.	300,000	-	42,600	17,500	-	18,500	-	131,600	183,700	-
Building Maint. & Custodial	-	42,300	49,800	50,200	74,900	82,400	59,900	-	-	61,300
Transportation	-	64,900	-	-	20,300	68,400	65,000	-	150,000	42,000
Community & Recreation	-	25,800	45,600	54,600	25,900	49,900	29,900	30,700	-	-
Graffiti Removal	-	23,700	-	-	43,900	-	-	-	-	-
Materials Management	-	-	-	-	-	-	29,900	-	-	-
Housing	-	-	-	-	18,000	-	-	22,100	-	-
Administrative Services	-	-	19,100	-	-	-	-	-	-	-
Total Replacement	\$ 300,000	\$ 1,100,900	\$ 1,082,500	\$ 1,092,800	\$ 1,155,300	\$ 1,379,400	\$ 1,335,300	\$ 994,500	\$ 1,010,600	\$ 902,900
Appropriation	665,694	(92,553)	(39,303)	(21,046)	(54,455)	(254,227)	(188,105)	186,454	214,955	372,849
Contingency Reserve	18,000	66,054	64,950	65,568	69,318	82,764	80,118	59,670	60,636	54,174
Other Financing Sources										
Other Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (Out)-Operations	-	-	-	-	-	-	-	-	-	-
Total Financing Sources(Uses)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 6/30	\$ 960,170	\$ 819,563	\$ 781,364	\$ 759,700	\$ 701,495	\$ 433,822	\$ 248,363	\$ 455,265	\$ 669,254	\$ 1,048,565

**Notes:**

Analysis of used and usefulness of current inventory indicates that the replacement schedule can be pushed one year. As a result, in FY 2007-08 only emergency replacement of inventory is planned.

**CITY OF CONCORD  
INFORMATION TECHNOLOGY  
OPERATIONS (FUND 634)  
FOR THE YEAR ENDING JUNE 30, 2008**

	<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>	<u>2015-16</u>	<u>2016-17</u>
Fund Balance 7/01	\$ 1,375,965	\$ 1,167,393	\$ 940,081	\$ 976,621	\$ 1,009,746	\$ 1,038,581	\$ 1,073,291	\$ 1,102,623	\$ 1,125,513	\$ 1,140,918
Add Revenues:										
Interest	\$ 43,743	\$ 41,323	\$ 46,749	\$ 48,448	\$ 49,959	\$ 51,509	\$ 53,071	\$ 54,345	\$ 55,279	\$ 55,814
Service Fees	4,836,902	4,982,006	5,131,467	5,285,413	5,443,975	5,607,295	5,775,514	5,948,777	6,127,243	6,311,055
Total Revenue	\$ 4,880,645	\$ 5,023,329	\$ 5,178,216	\$ 5,333,861	\$ 5,493,934	\$ 5,658,804	\$ 5,828,585	\$ 6,003,122	\$ 6,182,522	\$ 6,366,869
Less Appropriations:										
Operations	\$ 676,488	\$ 699,009	\$ 718,957	\$ 742,454	\$ 766,744	\$ 789,927	\$ 815,820	\$ 842,580	\$ 870,171	\$ 898,699
Network, Telecomm & Training	2,084,681	2,152,726	1,961,336	2,024,047	2,088,810	2,152,289	2,221,252	2,292,473	2,366,000	2,441,978
System, Programs & GIS	1,220,595	1,263,213	1,300,493	1,344,086	1,389,168	1,432,434	1,480,549	1,530,298	1,581,730	1,634,946
Police Services Operations	855,240	883,480	908,677	937,936	968,164	997,231	1,029,419	1,062,668	1,097,003	1,132,498
East Bay Regional Comm. Sys.	252,213	252,213	252,213	252,213	252,213	252,213	252,213	252,213	252,213	252,213
Total Appropriations	\$ 5,089,217	\$ 5,250,641	\$ 5,141,676	\$ 5,300,736	\$ 5,465,099	\$ 5,624,094	\$ 5,799,253	\$ 5,980,232	\$ 6,167,117	\$ 6,360,334
Revenues Over (Under)										
Appropriations	(208,572)	(227,312)	36,540	33,125	28,835	34,710	29,332	22,890	15,405	6,535
Other Funding Sources										
Other Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to/from Replacement	-	-	-	-	-	-	-	-	-	-
Total Other Funding Sources	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 6/30	\$ 1,167,393	\$ 940,081	\$ 976,621	\$ 1,009,746	\$ 1,038,581	\$ 1,073,291	\$ 1,102,623	\$ 1,125,513	\$ 1,140,918	\$ 1,147,453

Notes:

**Notes:**

Meets all standards contained in the Budget and Fiscal Policy adopted by Council. This policy can be found on page 36.  
Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.  
Includes the transfer of four positions from Police Services completely funded by service fees.  
Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases. Post-retirement health expenses include adjustment for 25-Year amortization of accrued OPEB liability.  
Non-labor operating expenditures for FY 2008 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, liability and buildings.

**CITY OF CONCORD  
INFORMATION TECHNOLOGY  
REPLACEMENT (FUND 634)  
FOR THE YEAR ENDING JUNE 30, 2008**

	<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>	<u>2015-16</u>	<u>2016-17</u>
Fund Balance 7/01	\$ 792,860	\$ 891,559	\$ 1,138,933	\$ 1,551,826	\$ 2,195,102	\$ 2,779,320	\$ 3,307,263	\$ 2,558,187	\$ 3,715,903	\$ 2,953,764
Add:										
Interest	\$ 30,260	\$ 41,284	\$ 67,458	\$ 93,218	\$ 123,157	\$ 150,283	\$ 144,889	\$ 154,856	\$ 164,504	\$ 155,948
Service Fees	1,164,319	1,199,249	1,235,229	1,272,285	1,310,457	1,349,773	1,390,261	1,431,971	1,474,923	1,519,179
Total Service Fees	<u>\$ 1,194,579</u>	<u>\$ 1,240,533</u>	<u>\$ 1,302,687</u>	<u>\$ 1,365,503</u>	<u>\$ 1,433,614</u>	<u>\$ 1,500,056</u>	<u>\$ 1,535,150</u>	<u>\$ 1,586,827</u>	<u>\$ 1,639,427</u>	<u>\$ 1,675,127</u>
Less:										
Technology Replacement	\$ 411,880	\$ 811,759	\$ 684,794	\$ 542,227	\$ 669,396	\$ 792,113	\$ 2,104,226	\$ 249,111	\$ 721,566	\$ 1,083,781
Police CAD/RMS Replace.	500,000	-	-	-	-	-	-	-	1,500,000	-
Video Hard/Software Equip.	19,000	16,400	40,000	15,000	15,000	15,000	15,000	15,000	15,000	15,000
Police/Maint. Radio Replace.	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000	165,000
Total Replacement	<u>\$ 1,095,880</u>	<u>\$ 993,159</u>	<u>\$ 889,794</u>	<u>\$ 722,227</u>	<u>\$ 849,396</u>	<u>\$ 972,113</u>	<u>\$ 2,284,226</u>	<u>\$ 429,111</u>	<u>\$ 2,401,566</u>	<u>\$ 1,263,781</u>
Revenue Over (Under)										
Appropriation	98,699	247,374	412,893	643,276	584,218	527,943	(749,076)	1,157,716	(762,139)	411,346
Other Funding Sources										
Other Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer to/from Operations	-	-	-	-	-	-	-	-	-	-
Total Other Funding Sources	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Contingency Reserve	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000	\$ 75,000
Fund Balance 6/30	<u>\$ 816,559</u>	<u>\$ 1,063,933</u>	<u>\$ 1,476,826</u>	<u>\$ 2,120,102</u>	<u>\$ 2,704,320</u>	<u>\$ 3,232,263</u>	<u>\$ 2,483,187</u>	<u>\$ 3,640,903</u>	<u>\$ 2,878,764</u>	<u>\$ 3,290,110</u>

**CITY OF CONCORD  
BUILDING  
OPERATIONS  
FOR THE YEAR ENDING JUNE 30, 2008**

	<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>	<u>2015-16</u>	<u>2016-17</u>
Fund Balance 7/01	\$ 280,921	\$ 368,394	\$ 445,519	\$ 535,387	\$ 619,297	\$ 696,046	\$ 774,376	\$ 843,680	\$ 902,520	\$ 949,533
Add Revenues:										
Interest	\$ 11,168	\$ 15,959	\$ 23,925	\$ 28,163	\$ 32,082	\$ 35,864	\$ 39,465	\$ 42,590	\$ 45,172	\$ 47,133
Service Fees	<u>3,631,966</u>	<u>3,740,924</u>	<u>3,853,151</u>	<u>3,968,745</u>	<u>4,087,807</u>	<u>4,210,445</u>	<u>4,336,757</u>	<u>4,466,857</u>	<u>4,600,863</u>	<u>4,738,888</u>
Total Revenue	<u>\$ 3,643,134</u>	<u>\$ 3,756,883</u>	<u>\$ 3,877,076</u>	<u>\$ 3,996,908</u>	<u>\$ 4,119,889</u>	<u>\$ 4,246,309</u>	<u>\$ 4,376,222</u>	<u>\$ 4,509,447</u>	<u>\$ 4,646,035</u>	<u>\$ 4,786,021</u>
Less Appropriations:										
Building Maintenance	\$ 2,598,316	\$ 2,688,234	\$ 2,766,356	\$ 2,857,686	\$ 2,952,173	\$ 3,042,867	\$ 3,143,721	\$ 3,248,011	\$ 3,355,671	\$ 3,467,070
Custodial Services	<u>957,345</u>	<u>991,524</u>	<u>1,020,852</u>	<u>1,055,312</u>	<u>1,090,967</u>	<u>1,125,112</u>	<u>1,163,197</u>	<u>1,202,596</u>	<u>1,243,351</u>	<u>1,285,547</u>
Total Appropriations	<u>\$ 3,555,661</u>	<u>\$ 3,679,758</u>	<u>\$ 3,787,208</u>	<u>\$ 3,912,998</u>	<u>\$ 4,043,140</u>	<u>\$ 4,167,979</u>	<u>\$ 4,306,918</u>	<u>\$ 4,450,607</u>	<u>\$ 4,599,022</u>	<u>\$ 4,752,617</u>
Revenues Over (Under) Appropriations	87,473	77,125	89,868	83,910	76,749	78,330	69,304	58,840	47,013	33,404
Other Financing Sources										
Other Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (Out)-Replace.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Financing Sources(Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance 6/30	<u>\$ 368,394</u>	<u>\$ 445,519</u>	<u>\$ 535,387</u>	<u>\$ 619,297</u>	<u>\$ 696,046</u>	<u>\$ 774,376</u>	<u>\$ 843,680</u>	<u>\$ 902,520</u>	<u>\$ 949,533</u>	<u>\$ 982,937</u>

**Notes:**

Meets all standards contained in the Budget and Fiscal Policy adopted by Council. This policy can be found on page 36.  
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. Post-retirement health expenses include adjustment for 25-Year amortization of accrued OPEB liability.  
Non-labor operating expenditures for FY 2008 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, vehicles, liability and information technology.

**CITY OF CONCORD  
BUILDING  
REPLACEMENT  
FOR THE YEAR ENDING JUNE 30, 2008**

	<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>	<u>2015-16</u>	<u>2016-17</u>
Fund Balance 7/01	\$ 235,230	\$ 242,258	\$ 327,161	\$ 472,315	\$ 408,661	\$ 484,202	\$ 616,448	\$ 764,611	\$ 673,750	\$ 649,516
Add Revenues:										
Interest	\$ 8,212	\$ 11,165	\$ 19,499	\$ 21,487	\$ 21,777	\$ 26,845	\$ 33,684	\$ 35,082	\$ 32,275	\$ 29,520
Service Fees	612,966	631,354	650,294	669,804	689,899	710,593	731,911	753,871	776,486	799,781
Total Revenue	<u>\$ 621,178</u>	<u>\$ 642,519</u>	<u>\$ 669,793</u>	<u>\$ 691,291</u>	<u>\$ 711,676</u>	<u>\$ 737,438</u>	<u>\$ 765,595</u>	<u>\$ 788,953</u>	<u>\$ 808,761</u>	<u>\$ 829,301</u>
Less Appropriations:										
Capital Project										
Building Replacement	614,150	557,616	524,639	754,945	636,135	605,192	617,432	879,814	832,995	918,014
Total Appropriations	<u>\$ 614,150</u>	<u>\$ 557,616</u>	<u>\$ 524,639</u>	<u>\$ 754,945</u>	<u>\$ 636,135</u>	<u>\$ 605,192</u>	<u>\$ 617,432</u>	<u>\$ 879,814</u>	<u>\$ 832,995</u>	<u>\$ 918,014</u>
Revenues Over (Under)										
Expenditures	7,028	84,903	145,154	(63,654)	75,541	132,246	148,163	(90,861)	(24,234)	(88,713)
Contingency Reserve	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Other Financing Sources										
Other Transfer	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfers In (Out)-Operations	-	-	-	-	-	-	-	-	-	-
Total Financing Sources(Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Fund Balance 6/30	<u>\$ 182,258</u>	<u>\$ 267,161</u>	<u>\$ 412,315</u>	<u>\$ 348,661</u>	<u>\$ 424,202</u>	<u>\$ 556,448</u>	<u>\$ 704,611</u>	<u>\$ 613,750</u>	<u>\$ 589,516</u>	<u>\$ 500,803</u>