

Special Revenue



Concord's Historic Galindo House

This home was built in 1856 for Don Francisco Galindo and his wife, Maria Dolores Manuela (Pacheco) Galindo, Don Salvio's second daughter. At that time, it was one of the few Victorian ranch houses in the county. When their oldest son, Juan "John" Galindo and his bride Marina "Sarah" (Amador) Galindo took up residence in 1880, the original six-room house was expanded to ten rooms. After their eldest child Frederick and Catherine (Hittman) Galindo were married in 1911, title was transferred to the next generation. Since Mrs. Catherine Galindo's death in 1966, the home was maintained by her children. After the death of Ms. Ruth Galindo, the home became the property of the City of Concord. It is presently being restored as the Galindo House and Gardens.

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDING JUNE 30, 2009**

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.

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

Maintenance Districts - Revenue from property tax and annual assessments against property owners within districts used for maintenance.

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.

Art in Public Places – To account for fees applied to new construction and expended for the purchase and installation of art objects in the City. This fee is no longer assessed.

Traffic System Management (TSM) - Monies from in-lieu parking fees used for traffic system management facilities.

Redevelopment Agency Housing Set-Aside - Funds from the Concord Redevelopment Agency used to support low and moderate income housing.

Monument Community Partnership - Monies for capital projects resulting from the partnership between the Contra Costa First 5 children and Monument community partnership.

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 low-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.

CITY OF CONCORD
REVENUE / EXPENDITURE SUMMARY - SPECIAL REVENUE FUNDS
FOR THE YEAR ENDING JUNE 30, 2009

	Actual 2004-2005	Actual 2005-2006	Actual 2006-2007	Adopted Budget 2007-08	Adopted Budget 2008-09
REVENUES:					
Taxes	\$ 3,351,474	\$ 3,382,101	\$ 3,321,958	\$ 3,340,016	\$ 3,457,306
Licenses and permits	-	123,620	-	-	5,000
Intergovernmental	4,359,393	4,236,463	3,803,847	3,316,689	3,297,000
Charges for current services	61,071	18,960	18,585	25,000	77,750
Fines and forfeitures	-	-	-	-	-
Use of money and property	255,078	322,071	447,832	170,843	443,424
Other	329,767	179,576	458,870	425,820	840,464
Total Revenues	\$ 8,356,783	\$ 8,262,791	\$ 8,051,092	\$ 7,278,368	\$ 8,120,944
EXPENDITURES:					
Current:					
Salaries and benefits	\$ 2,584,359	\$ 2,775,506	\$ 2,703,748	\$ 2,395,596	\$ 2,133,877
Operating expenditures	3,774,903	3,547,621	4,089,037	3,293,689	4,781,083
Fixed charges	349,854	369,468	378,745	529,185	532,102
Capital projects	3,264,651	1,729,673	1,300,150	4,362,357	4,373,558
Debt Services	-	-	-	-	-
Total Expenditures	\$ 9,973,767	\$ 8,422,268	\$ 8,471,680	\$ 10,580,827	\$ 11,820,620
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (1,616,984)	\$ (159,477)	\$ (420,588)	\$ (3,302,459)	\$ (3,699,676)
OTHER FINANCING SOURCES (USES):					
Transfers in	\$ 2,555,409	\$ 2,681,138	\$ 3,091,794	\$ 2,917,583	\$ 3,121,768
Transfers (out)	(7,959)	(5,398)	(597,634)	(4,000)	(4,000)
Total Other Financing Sources (Uses)	\$ 2,547,450	\$ 2,675,740	\$ 2,494,160	\$ 2,913,583	\$ 3,117,768
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 930,466	\$ 2,516,263	\$ 2,073,572	\$ (388,876)	\$ (581,908)
Fund balance at beginning of year	3,280,319	4,210,785	6,727,048	8,800,620	8,411,744
Fund balance at end of year	\$ 4,210,785	\$ 6,727,048	\$ 8,800,620	\$ 8,411,744	\$ 7,829,836

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDING JUNE 30, 2009**

<u>Fund</u>	<u>State Gas Tax</u>	<u>Storm Water Management</u>	<u>Art in Public Places</u>	<u>Maintenance Districts</u>
FUND BALANCE AS OF JULY 1, 2008	\$ 459,052	\$ 2,134,586	\$ 15,307	\$ 1,734,972
REVENUE				
Taxes	\$ -	\$ 1,953,330	\$ -	\$ 1,503,976
Licenses & Permits				
Use of Money & Property	28,677	65,460	2,000	75,112
Intergovernmental	2,282,000			
Fees				
Other	-	600,000	-	204,012
Total Revenues:	<u>\$ 2,310,677</u>	<u>\$ 2,618,790</u>	<u>\$ 2,000</u>	<u>\$ 1,783,100</u>
APPROPRIATIONS				
Operating	\$ 1,705,592	\$ 2,736,620	\$ -	\$ 1,535,887
Capital Projects	548,508	-	-	-
Contractual Services				
Loan/Rebates				
Incidental Expenses:	-	-	-	88,190
Total Expenditures:	<u>\$ 2,254,100</u>	<u>\$ 2,736,620</u>	<u>\$ -</u>	<u>\$ 1,624,077</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	-			-
Transfer Out	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues and Other Financing Sources over/(under) expenditures and Other Financing	56,577	(117,830)	2,000	159,023
FUND BALANCE - 6/30	<u>\$ 515,629</u>	<u>\$ 2,016,756</u>	<u>\$ 17,307</u>	<u>\$ 1,893,995</u>
OPERATING CONTINGENCY RESERVE (Included in fund balance)	\$ -	\$ 273,662	\$ -	\$ 142,069
PROJECT CARRYOVER (These numbers represent projects which have been allocated in prior years but have not been spent as of June 30, 2008)	\$ 403,156	\$ 371,446	\$ 120,302	\$ -

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDING JUNE 30, 2009**

<u>Fund</u>	<u>Traffic System Management</u>	<u>RDA Housing Set Aside</u>	<u>Monument Community Partnership</u>	<u>Other Housing & Community Services</u>
FUND BALANCE AS OF JULY 1, 2008	\$ 94,837	\$ 2,557,266	\$ 2,708	\$ 1,413,016
REVENUE				
Taxes	\$ -	\$ -	\$ -	\$ -
Licenses & Permits				\$ 5,000
Use of Money & Property	4,000	255,675	2,000	10,500
Intergovernmental				1,015,000
Fees				77,750
Other	-	-	-	36,452
Total Revenues:	<u>\$ 4,000</u>	<u>\$ 255,675</u>	<u>\$ 2,000</u>	<u>\$ 1,144,702</u>
APPROPRIATIONS				
Operating	\$ 52,488	\$ 1,579,281	\$ -	\$ 567,472
Capital Projects		100,000		466,076
Contractual Services		623,449		312,226
Loan/Rebates		1,299,831		205,000
Incidental Expenses:	-	-	-	-
Total Expenditures:	<u>\$ 52,488</u>	<u>\$ 3,602,561</u>	<u>\$ -</u>	<u>\$ 1,550,774</u>
OTHER FINANCING SOURCES (USES)				
Transfer In		\$ 3,121,768		-
Transfer Out	\$ (4,000)	-	-	-
Total Other Financing Sources (Uses)	<u>\$ (4,000)</u>	<u>\$ 3,121,768</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues and Other Financing Sources over/(under) expenditures and Other Financing	(52,488)	(225,118)	2,000	(406,072)
FUND BALANCE - 6/30	<u>\$ 42,349</u>	<u>\$ 2,332,148</u>	<u>\$ 4,708</u>	<u>\$ 1,006,944</u>
OPERATING CONTINGENCY RESERVE (Included in fund balance)	\$ -	\$ 187,091	\$ -	\$ -
PROJECT CARRYOVER (These numbers represent projects which have been allocated in prior years but have not been spent as of June 30, 2008)	\$ -	\$ 1,398,570	\$ -	\$ 309,521

**City of Concord
Special Revenue Fund
State Gas Tax Fund
Ten Year Projection
For the Year Ending June 30, 2009**

	<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>	<u>2017-18</u>
FUND BALANCE - 7/1	\$ 459,052	\$ 515,629	\$ 662,232	\$ 726,128	\$ 787,107	\$ 827,728	\$ 1,055,503	\$ 874,136	\$ 841,614	\$ 757,700
Add Revenues:										
Intergovernmental	\$ 2,282,000	\$ 2,282,000	\$ 2,282,000	\$ 2,282,000	\$ 2,282,000	\$ 2,282,000	\$ 2,282,000	\$ 2,304,820	\$ 2,327,868	\$ 2,351,147
Use of Money & Property	28,677	41,390	49,283	52,487	55,504	63,133	58,194	54,644	50,869	36,858
Total Revenue	<u>\$ 2,310,677</u>	<u>\$ 2,323,390</u>	<u>\$ 2,331,283</u>	<u>\$ 2,334,487</u>	<u>\$ 2,337,504</u>	<u>\$ 2,345,133</u>	<u>\$ 2,340,194</u>	<u>\$ 2,359,464</u>	<u>\$ 2,378,737</u>	<u>\$ 2,388,005</u>
Less Appropriations:										
Operating	\$ 1,705,592	\$ 1,799,539	\$ 1,812,844	\$ 2,202,037	\$ 2,280,818	\$ 2,094,535	\$ 2,158,743	\$ 2,226,084	\$ 2,293,338	\$ 2,626,644
Capital Projects	548,508	377,248	454,543	71,471	16,065	22,823	362,819	165,902	169,313	172,592
Total Appropriations	<u>\$ 2,254,100</u>	<u>\$ 2,176,787</u>	<u>\$ 2,267,387</u>	<u>\$ 2,273,508</u>	<u>\$ 2,296,883</u>	<u>\$ 2,117,358</u>	<u>\$ 2,521,562</u>	<u>\$ 2,391,986</u>	<u>\$ 2,462,651</u>	<u>\$ 2,799,236</u>
Excess (Deficiency) of Revenue										
Over (Under) Expenditures	\$ 56,577	\$ 146,603	\$ 63,896	\$ 60,979	\$ 40,621	\$ 227,775	\$ (181,368)	\$ (32,522)	\$ (83,914)	\$ (411,231)
FUND BALANCE - 6/30	<u>\$ 515,629</u>	<u>\$ 662,232</u>	<u>\$ 726,128</u>	<u>\$ 787,107</u>	<u>\$ 827,728</u>	<u>\$ 1,055,503</u>	<u>\$ 874,136</u>	<u>\$ 841,614</u>	<u>\$ 757,700</u>	<u>\$ 346,469</u>

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Notes:

Meets all standards contained in the Budget and Fiscal Policy adopted by the City Council. This policy can be found on page 36.

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 amortization of OPEB accrued liability over 25-Year term.

Non-labor operating expenditures for FY 2009 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, 2009**

	<u>Housing Assistance</u>	<u>Housing Conservation</u>	<u>CDBG</u>	<u>Housing Inclusionary Fees</u>	<u>Childcare</u>	<u>Total</u>
FUND BALANCE - 7/1	\$ 411,901	\$ 133,145	\$ 513,353	\$ 203,687	\$ 150,930	\$ 1,413,016
REVENUES						
Use of Money & Property	\$ 7,500	\$ -	\$ -	\$ -	\$ 3,000	\$ 10,500
Licenses & Permits				5,000		5,000
Grants		264,795	750,205	-		1,015,000
Fees	2,750	75,000				77,750
Other	-	-	11,452	-	25,000	36,452
Total Revenues	<u>\$ 10,250</u>	<u>\$ 339,795</u>	<u>\$ 761,657</u>	<u>\$ 5,000</u>	<u>\$ 28,000</u>	<u>\$ 1,144,702</u>
APPROPRIATIONS						
Operating	\$ 46,712	\$ 164,795	\$ 355,965	\$ -	\$ -	\$ 567,472
Contracting Services			247,226		65,000	312,226
Capital Projects			466,076			466,076
Loan/Rebates	-	205,000	-	-	-	205,000
Total Expenditures	<u>\$ 46,712</u>	<u>\$ 369,795</u>	<u>\$ 1,069,267</u>	<u>\$ -</u>	<u>\$ 65,000</u>	<u>\$ 1,550,774</u>
OTHER FINANCING SOURCES (USES)						
Transfer in	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Transfer out	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Excess (Deficiency) of Revenues over (under) expenditures and Other Financing Source (Uses)	(36,462)	(30,000)	(307,610)	5,000	(37,000)	(406,072)
FUND BALANCE - 6/30	<u>\$ 375,439</u>	<u>\$ 103,145</u>	<u>\$ 205,743</u>	<u>\$ 208,687</u>	<u>\$ 113,930</u>	<u>\$ 1,006,944</u>

**City of Concord
Special Revenue Fund
RDA Housing Set-Aside Fund
Ten Year Projection
For The Year Ending June 30, 2009**

	<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>	<u>2017-18</u>
Fund Balance 7/01	\$ 2,557,266	\$ 2,332,148	\$ 2,131,536	\$ 1,964,655	\$ 1,787,144	\$ 1,640,534	\$ 1,545,540	\$ 1,452,679	\$ 1,413,096	\$ 1,505,030
Add Revenues:										
Low & Moderate Income Housing Set-Aside	\$ 3,121,768	\$ 3,195,968	\$ 3,309,568	\$ 3,426,568	\$ 3,547,168	\$ 3,671,168	\$ 3,798,968	\$ 3,930,768	\$ 4,066,368	\$ 4,205,968
Use of Money & Property	105,675	121,065	112,102	103,702	95,797	89,904	85,322	82,092	83,369	89,328
Scheduled Loan Repayment-Principal & Interest	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Total Revenues	<u>\$ 3,377,443</u>	<u>\$ 3,467,033</u>	<u>\$ 3,571,670</u>	<u>\$ 3,680,270</u>	<u>\$ 3,792,965</u>	<u>\$ 3,911,072</u>	<u>\$ 4,034,290</u>	<u>\$ 4,162,860</u>	<u>\$ 4,299,737</u>	<u>\$ 4,445,296</u>
Less Appropriations:										
Operating Expenditures:										
Salary / Staff Dev / Supplies	\$ 727,688	\$ 767,017	\$ 797,763	\$ 816,240	\$ 839,950	\$ 858,851	\$ 882,960	\$ 907,950	\$ 933,374	\$ 958,840
Consultant/Contract Services	623,449	643,498	664,176	685,503	707,497	730,179	753,571	777,694	802,572	828,227
City Provided Admin. & General Services	519,773	530,168	540,771	551,586	562,618	573,870	585,347	597,054	608,995	621,175
Housing Programs:										
Multi-Family Rental Rehab	100,000	100,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Multi-Family Acquisition Rehab	300,000	300,000	250,000	250,000	250,000	250,000	300,000	300,000	300,000	300,000
Single Family Rehab - Housing Conservation	749,831	735,962	734,869	744,542	760,114	764,119	766,041	770,041	752,426	763,195
Building Inspection	53,013	55,175	57,945	59,493	61,395	63,263	65,461	67,736	70,056	72,470
First-Time Homebuyer Program Loans	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	50,000	50,000
Fair Housing Counseling	144,200	148,526	152,982	157,571	162,298	167,167	172,182	177,347	182,667	188,147
Plaza Tower Repayment	134,607	137,299	140,045	142,846	145,703	148,617	151,589	154,621	157,713	160,867
New Construction	100,000	100,000	100,000	150,000	150,000	150,000	150,000	150,000	150,000	150,000
Exterior Enhancement Programs	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000	50,000
Total Appropriations	<u>\$ 3,602,561</u>	<u>\$ 3,667,645</u>	<u>\$ 3,738,551</u>	<u>\$ 3,857,781</u>	<u>\$ 3,939,575</u>	<u>\$ 4,006,066</u>	<u>\$ 4,127,151</u>	<u>\$ 4,202,443</u>	<u>\$ 4,207,803</u>	<u>\$ 4,292,921</u>
Excess (Deficiency) of Revenue Sources										
Over (Under) Expenditures	\$ (225,118)	\$ (200,612)	\$ (166,881)	\$ (177,511)	\$ (146,610)	\$ (94,994)	\$ (92,861)	\$ (39,583)	\$ 91,934	\$ 152,375
10% Contingency Reserve	\$ 187,091	\$ 194,068	\$ 200,271	\$ 205,333	\$ 211,007	\$ 216,290	\$ 222,188	\$ 228,270	\$ 234,494	\$ 240,824
Fund Balance - 6/30	<u>\$ 2,145,057</u>	<u>\$ 1,937,468</u>	<u>\$ 1,764,384</u>	<u>\$ 1,581,811</u>	<u>\$ 1,429,527</u>	<u>\$ 1,329,250</u>	<u>\$ 1,230,491</u>	<u>\$ 1,184,826</u>	<u>\$ 1,270,536</u>	<u>\$ 1,416,581</u>

Notes:

Meets all standards contained in the Budget and Fiscal Policy adopted by the City Council. This policy can be found on page 36.

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 amortization of OPEB accrued liability over 25-Year term.

Staffing level reduced to a level necessary to support County provided program administration services.

Non-labor operating expenditures for FY 2009 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, information technology, buildings, workers' compensation and liability.

**City of Concord
Special Revenue Fund
Street Lighting Maintenance District
Ten Year Projection
For the Year Ending June 30, 2009**

	<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>	<u>2017-18</u>
Fund Balance 7/01	\$ 927,105	\$ 1,075,925	\$ 1,210,736	\$ 1,317,995	\$ 1,295,194	\$ 1,243,599	\$ 1,161,115	\$ 1,044,047	\$ 889,584	\$ 694,906
Add Revenues:										
Taxes	\$ 1,050,853	\$ 1,050,853	\$ 1,050,853	\$ 1,050,853	\$ 1,050,853	\$ 1,050,853	\$ 1,050,853	\$ 1,050,853	\$ 1,050,853	\$ 1,050,853
Use of Money & Property	39,275	55,772	61,676	63,736	61,922	58,652	53,784	47,162	38,646	30,079
Total Revenue	<u>\$ 1,090,128</u>	<u>\$ 1,106,625</u>	<u>\$ 1,112,529</u>	<u>\$ 1,114,589</u>	<u>\$ 1,112,775</u>	<u>\$ 1,109,505</u>	<u>\$ 1,104,637</u>	<u>\$ 1,098,015</u>	<u>\$ 1,089,499</u>	<u>\$ 1,080,932</u>
Less Appropriations:										
Street Lighting (Electricity)	\$ 600,000	\$ 618,000	\$ 636,540	\$ 655,636	\$ 675,305	\$ 695,564	\$ 716,431	\$ 737,924	\$ 760,062	\$ 782,864
Street Lighting (Consult./Contract)	29,000	29,870	30,766	31,689	32,640	33,619	34,628	35,667	36,737	37,839
Street Lighting (Personnel)	211,083	220,491	232,560	239,089	247,146	255,075	264,408	274,088	283,961	294,359
Street Lighting (Supplies)	30,000	30,600	31,212	31,836	32,473	33,122	33,784	34,460	35,149	35,852
Assessment Engineering	16,500	16,830	17,167	17,510	17,860	18,217	18,581	18,953	19,332	19,719
County Collection Fees	33,293	33,959	34,638	35,331	36,038	36,759	37,494	38,244	39,009	39,789
Other Fixed Charges	21,432	22,064	22,387	22,949	23,533	24,233	24,954	25,692	26,452	27,095
Loan Repayment w/Interest	-	-	-	103,350	99,375	95,400	91,425	87,450	83,475	-
Total Expenditures	<u>\$ 941,308</u>	<u>\$ 971,814</u>	<u>\$ 1,005,270</u>	<u>\$ 1,137,390</u>	<u>\$ 1,164,370</u>	<u>\$ 1,191,989</u>	<u>\$ 1,221,705</u>	<u>\$ 1,252,478</u>	<u>\$ 1,284,177</u>	<u>\$ 1,237,517</u>
Revenues Over (Under)	\$ 148,820	\$ 134,811	\$ 107,259	\$ (22,801)	\$ (51,595)	\$ (82,484)	\$ (117,068)	\$ (154,463)	\$ (194,678)	\$ (156,585)
Contingency Reserve	<u>\$ 94,131</u>	<u>\$ 97,181</u>	<u>\$ 100,527</u>	<u>\$ 103,404</u>	<u>\$ 106,500</u>	<u>\$ 109,659</u>	<u>\$ 113,028</u>	<u>\$ 116,503</u>	<u>\$ 120,070</u>	<u>\$ 123,752</u>
Fund Balance 6/30	<u>\$ 981,794</u>	<u>\$ 1,113,555</u>	<u>\$ 1,217,468</u>	<u>\$ 1,191,790</u>	<u>\$ 1,137,099</u>	<u>\$ 1,051,456</u>	<u>\$ 931,019</u>	<u>\$ 773,081</u>	<u>\$ 574,836</u>	<u>\$ 414,569</u>

Notes:

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 36.

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 FY2011-12.

The balance of \$723,00 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 amortization of OPEB accrued liability over 25-Year term.

Non-labor operating expenditures for FY 2009 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, information technology, workers' compensation & liability.

Contingency Reserve 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, 2009**

	<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>	<u>2017-18</u>
Fund Balance 7/01	\$ 421,060	\$ 419,097	\$ 417,360	\$ 410,395	\$ 402,746	\$ 393,689	\$ 383,318	\$ 370,948	\$ 356,400	\$ 339,016
Add Revenues:										
Taxes	\$ 316,188	\$ 325,674	\$ 335,444	\$ 345,507	\$ 355,872	\$ 366,548	\$ 377,544	\$ 388,870	\$ 400,536	\$ 412,552
Other Revenues	203,394	209,495	215,780	222,254	228,921	235,789	242,863	250,149	257,654	265,385
Use of Money & Property	16,474	20,401	20,189	19,833	19,425	18,951	18,397	17,740	16,961	16,066
Total Revenue	<u>\$ 536,056</u>	<u>\$ 555,570</u>	<u>\$ 571,413</u>	<u>\$ 587,594</u>	<u>\$ 604,218</u>	<u>\$ 621,288</u>	<u>\$ 638,804</u>	<u>\$ 656,759</u>	<u>\$ 675,151</u>	<u>\$ 694,003</u>
Less Appropriations:										
Landscape Maintenance	\$ 262,668	\$ 273,768	\$ 286,405	\$ 294,586	\$ 303,675	\$ 312,848	\$ 322,879	\$ 333,246	\$ 344,414	\$ 354,937
Gas & Electricity	6,365	6,556	6,753	6,956	7,165	7,380	7,601	7,829	8,064	8,306
Water & Miscellaneous	33,645	34,654	35,694	36,765	37,868	39,004	40,174	41,379	42,620	43,899
City Provided Admin. & General Services	203,394	209,495	215,780	222,254	228,921	235,789	242,863	250,149	257,654	265,385
Assessment Engineering	6,500	6,630	6,763	6,898	7,036	7,177	7,321	7,467	7,616	7,768
County Collection Fees	728	743	758	773	788	804	820	836	853	837
Postage & Mailing	557	574	591	609	627	646	665	685	706	727
Consultant/Contract Services	5,000	5,150	5,305	5,464	5,628	5,797	5,971	6,150	6,335	6,525
Other Fixed Charges	19,162	19,737	20,329	20,938	21,567	22,214	22,880	23,566	24,273	24,954
Total Expenditures	<u>\$ 538,019</u>	<u>\$ 557,307</u>	<u>\$ 578,378</u>	<u>\$ 595,243</u>	<u>\$ 613,275</u>	<u>\$ 631,659</u>	<u>\$ 651,174</u>	<u>\$ 671,307</u>	<u>\$ 692,535</u>	<u>\$ 713,338</u>
Revenues Over (Under)										
Appropriations	\$ (1,963)	\$ (1,737)	\$ (6,965)	\$ (7,649)	\$ (9,057)	\$ (10,371)	\$ (12,370)	\$ (14,548)	\$ (17,384)	\$ (19,335)
Contingency Reserve	\$ 33,463	\$ 34,781	\$ 36,260	\$ 37,299	\$ 38,435	\$ 39,587	\$ 40,831	\$ 42,116	\$ 43,488	\$ 44,795
Fund Balance 6/30	<u>\$ 385,634</u>	<u>\$ 382,579</u>	<u>\$ 374,135</u>	<u>\$ 365,447</u>	<u>\$ 355,254</u>	<u>\$ 343,731</u>	<u>\$ 330,117</u>	<u>\$ 314,284</u>	<u>\$ 295,528</u>	<u>\$ 274,886</u>

Notes:

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 36.

Other revenues provided by General Fund Support.

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 amortization of OPEB accrued liability over 25-Year term.

Non-labor operating expenditures for FY 2009 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 information technology and workers' compensation.

Contingency Reserve is a 10% of total appropriations before Departmental Overheads and City Provided Admin. & General Services.

**City of Concord
Special Revenue Fund
Pine Hollow Landscape Maintenance District
Ten Year Projections
For the Year Ending June 30, 2009**

	<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>	<u>2017-18</u>
Fund Balance 7/01	\$ 175,643	\$ 174,178	\$ 174,299	\$ 173,343	\$ 170,469	\$ 166,292	\$ 160,709	\$ 153,610	\$ 144,877	\$ 134,386
Add Revenues:										
Taxes	\$ 61,677	\$ 61,677	\$ 61,677	\$ 61,677	\$ 61,677	\$ 61,677	\$ 61,677	\$ 61,677	\$ 61,677	\$ 61,677
Use of Money & Property	10,827	13,815	14,175	13,730	13,938	14,079	14,150	14,144	14,055	13,877
Total Revenue	<u>\$ 72,504</u>	<u>\$ 75,492</u>	<u>\$ 75,852</u>	<u>\$ 75,407</u>	<u>\$ 75,615</u>	<u>\$ 75,756</u>	<u>\$ 75,827</u>	<u>\$ 75,821</u>	<u>\$ 75,732</u>	<u>\$ 75,554</u>
Less Appropriations:										
Landscape Contract	\$ 20,156	\$ 20,559	\$ 20,970	\$ 21,389	\$ 21,817	\$ 22,253	\$ 22,698	\$ 23,152	\$ 23,615	\$ 24,087
Landscape Extra Work	10,000	10,200	10,404	10,612	10,824	11,040	11,261	11,486	11,716	11,950
Contract Administration	1,354	1,381	1,409	1,437	1,466	1,495	1,525	1,556	1,587	1,619
Gas & Electricity	926	954	983	1,012	1,042	1,073	1,105	1,138	1,172	1,207
Capital Replacement Reserve	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575	15,575
Water & Miscellaneous	22,075	22,737	23,419	24,122	24,846	25,591	26,359	27,150	27,965	28,804
Assessment Engineering	3,000	3,060	3,121	3,183	3,247	3,312	3,378	3,446	3,515	3,585
Printing, Publishing & Mailing	467	481	495	510	525	541	557	574	591	609
County Collection Fees	416	424	432	441	450	459	468	477	487	497
Total Expenditures	<u>\$ 73,969</u>	<u>\$ 75,371</u>	<u>\$ 76,808</u>	<u>\$ 78,281</u>	<u>\$ 79,792</u>	<u>\$ 81,339</u>	<u>\$ 82,926</u>	<u>\$ 84,554</u>	<u>\$ 86,223</u>	<u>\$ 87,933</u>
Revenues Over (Under)										
Appropriations	\$ (1,465)	\$ 121	\$ (956)	\$ (2,874)	\$ (4,177)	\$ (5,583)	\$ (7,099)	\$ (8,733)	\$ (10,491)	\$ (12,379)
Contingency Reserve	\$ 7,397	\$ 7,537	\$ 7,681	\$ 7,828	\$ 7,979	\$ 8,134	\$ 8,293	\$ 8,455	\$ 8,622	\$ 8,793
Fund Balance 6/30	<u>\$ 166,781</u>	<u>\$ 166,762</u>	<u>\$ 165,662</u>	<u>\$ 162,641</u>	<u>\$ 158,313</u>	<u>\$ 152,575</u>	<u>\$ 145,317</u>	<u>\$ 136,422</u>	<u>\$ 125,764</u>	<u>\$ 113,214</u>

Notes:

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 36.

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 amortization of OPEB accrued liability over 25-Year term.

Non-labor operating expenditures for FY 2009 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 Reserve 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, 2009**

	<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>	<u>2017-18</u>
Fund Balance 7/01	\$ 211,164	\$ 224,795	\$ 239,660	\$ 253,644	\$ 266,706	\$ 278,757	\$ 289,702	\$ 299,442	\$ 307,870	\$ 314,871
Add Revenues:										
Taxes	\$ 75,258	\$ 75,499	\$ 75,748	\$ 76,004	\$ 76,268	\$ 76,540	\$ 76,820	\$ 77,108	\$ 77,405	\$ 77,711
Other Revenues	618	637	656	676	696	717	739	761	784	808
Use of Money & Property	8,536	11,313	12,016	12,675	13,287	13,847	14,351	14,794	15,170	15,473
Total Revenue	\$ 84,412	\$ 87,449	\$ 88,420	\$ 89,355	\$ 90,251	\$ 91,104	\$ 91,910	\$ 92,663	\$ 93,359	\$ 93,992
Less Appropriations:										
Landscape Contract	\$ 22,385	\$ 22,905	\$ 23,438	\$ 23,938	\$ 24,450	\$ 24,972	\$ 25,506	\$ 26,051	\$ 26,609	\$ 27,179
Landscape Extra Work	3,412	3,480	3,549	3,620	3,692	3,766	3,842	3,919	3,997	4,077
Landscape Supplies	1,040	1,061	1,082	1,104	1,126	1,149	1,172	1,195	1,219	1,243
Water	33,608	34,616	35,655	36,725	37,827	38,962	40,131	41,335	42,575	43,853
Gas & Electricity	2,039	2,101	2,164	2,229	2,295	2,365	2,436	2,510	2,586	2,664
Capital Replacement Reserve	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000	3,000
Assessment Engineering	3,004	3,065	3,127	3,190	3,254	3,319	3,385	3,452	3,522	3,593
Printing, Publishing & Mailing	1,126	1,159	1,193	1,228	1,264	1,301	1,340	1,380	1,421	1,463
County Collection Fees	549	560	572	584	596	608	620	633	646	659
Other Fixed Charges	618	637	656	675	696	717	738	760	783	805
Total Expenditures	\$ 70,781	\$ 72,584	\$ 74,436	\$ 76,293	\$ 78,200	\$ 80,159	\$ 82,170	\$ 84,235	\$ 86,358	\$ 88,536
Revenues Over (Under)										
Appropriations	\$ 13,631	\$ 14,865	\$ 13,984	\$ 13,062	\$ 12,051	\$ 10,945	\$ 9,740	\$ 8,428	\$ 7,001	\$ 5,456
Contingency Reserve	\$ 7,078	\$ 7,258	\$ 7,444	\$ 7,629	\$ 7,820	\$ 8,016	\$ 8,217	\$ 8,424	\$ 8,636	\$ 8,854
Fund Balance 6/30	\$ 217,717	\$ 232,402	\$ 246,200	\$ 259,077	\$ 270,937	\$ 281,686	\$ 291,225	\$ 299,446	\$ 306,235	\$ 311,473

Notes:

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 36.

Other revenues provided by General Fund Support.

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 amortization of OPEB accrued liability over 25-Year term.

Non-labor operating expenditures for FY 2009 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 information technology and workers' compensation.

Contingency Reserve is a 10% of total appropriations.

**City of Concord
Special Revenue Fund
Storm Water Fund Ten Year Projection
Includes National Pollutant Discharge Elimination System (NPDES) Requirement
For the Year Ending June 30, 2009**

	<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>	<u>2017-18</u>
Fund Balance - 7/01	\$ 2,134,586	\$ 2,016,756	\$ 1,843,565	\$ 1,586,056	\$ 1,256,347	\$ 843,667	\$ 341,295	\$ 478,616	\$ 540,235	\$ 524,298
Add Revenues:										
Taxes - Parcel Fees	\$ 1,953,330	\$ 1,955,330	\$ 1,957,330	\$ 1,959,330	\$ 1,961,330	\$ 1,963,330	\$ 1,965,330	\$ 1,967,330	\$ 1,969,330	\$ 1,971,330
Other Revenue	\$ 600,000	\$ 618,000	\$ 636,540	\$ 655,636	\$ 675,305	\$ 695,564	\$ 1,441,431	\$ 1,462,924	\$ 1,485,062	\$ 1,507,864
Use of Money & Property	<u>65,460</u>	<u>79,081</u>	<u>68,124</u>	<u>53,336</u>	<u>34,749</u>	<u>11,937</u>	-	-	-	-
Total Revenues	<u>\$ 2,618,790</u>	<u>\$ 2,652,411</u>	<u>\$ 2,661,994</u>	<u>\$ 2,668,302</u>	<u>\$ 2,671,384</u>	<u>\$ 2,670,831</u>	<u>\$ 3,406,761</u>	<u>\$ 3,430,254</u>	<u>\$ 3,454,392</u>	<u>\$ 3,479,194</u>
Less Appropriations:										
Operations	\$ 1,077,536	\$ 1,107,632	\$ 1,133,925	\$ 1,160,520	\$ 1,189,176	\$ 1,220,294	\$ 1,253,333	\$ 1,287,238	\$ 1,321,962	\$ 1,357,751
NPDES Requirement	690,780	711,503	732,848	754,833	777,478	800,802	824,826	849,571	875,058	901,310
Drainage System	477,659	496,652	519,877	534,583	551,780	568,915	588,358	608,485	629,066	650,583
Street Cleaning	<u>490,645</u>	<u>509,815</u>	<u>532,853</u>	<u>548,075</u>	<u>565,630</u>	<u>583,192</u>	<u>602,923</u>	<u>623,341</u>	<u>644,243</u>	<u>664,949</u>
Total Appropriations	<u>\$ 2,736,620</u>	<u>\$ 2,825,602</u>	<u>\$ 2,919,503</u>	<u>\$ 2,998,011</u>	<u>\$ 3,084,064</u>	<u>\$ 3,173,203</u>	<u>\$ 3,269,440</u>	<u>\$ 3,368,635</u>	<u>\$ 3,470,329</u>	<u>\$ 3,574,593</u>
Excess (Deficiency) of Revenue										
Over (Under) Expenditures	\$ (117,830)	\$ (173,191)	\$ (257,509)	\$ (329,709)	\$ (412,680)	\$ (502,372)	\$ 137,321	\$ 61,619	\$ (15,937)	\$ (95,399)
Less Reserves of 10 Percent	\$ 273,662	\$ 282,560	\$ 291,950	\$ 299,801	\$ 308,406	\$ 317,320	\$ 326,944	\$ 336,864	\$ 347,033	\$ 357,459
Less Capital Projects:										
Drainage Improvement	-	-	-	-	-	-	-	-	-	-
CCCWP Requirements	-	-	-	-	-	-	-	-	-	-
Total Capital Projects	-	-	-	-	-	-	-	-	-	-
Fund Balance 6/30	<u>\$ 1,743,094</u>	<u>\$ 1,561,005</u>	<u>\$ 1,294,106</u>	<u>\$ 956,546</u>	<u>\$ 535,261</u>	<u>\$ 23,975</u>	<u>\$ 151,672</u>	<u>\$ 203,372</u>	<u>\$ 177,265</u>	<u>\$ 71,440</u>

Notes:

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 36.

Other Revenue provided by General Fund to support National Pollutant Discharge Elimination System (NPDES) requirement.

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. 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 vehicles, information technology, workers' compensation and liability.

Contingency Reserve is a 10% of total appropriations.



The Storm Drain Maintenance Division shines the most in the winter months monitoring and diverting the rain water runoff to keep the streets from flooding.



This is one of the vehicles used by the Street Sweeping Division of the Public Works Department to keep the City's streets sparkling and free of debris.

Employees of the Street Maintenance Division are hard at work resurfacing one of the City's streets.

