

Summary by Fund & Department

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
ALL FUNDING SOURCES
FOR YEAR ENDING JUNE 30, 2009**

ACCOUNTING BASIS

All governmental fund type annual operating budgets are adopted on a basis of accounting consistent with generally accepted governmental accounting principles except for the Capital Improvement Program/Transportation Improvement Program (CIP/TIP) projects which are reviewed annually and adopted on a project by project basis.

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements, regardless of the measurement focus applied. All governmental and agency funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Measurable means the amount of the transaction can be determined and is available, i.e., collectible within the current period or soon enough thereafter (generally sixty days) to be used to pay liabilities of the current period. Amounts which cannot be measured or are not available are not accrued as revenue in the current year.

Those revenues susceptible to accrual are sales and franchise taxes, interest revenue and some charges for services. Fines, licenses and permits revenues are not susceptible to accrual because they are generally not measurable until received. Long-term notes receivable have been offset with an entry to deferred revenue or a reservation of fund balance to reflect interest and principal, respectively, and the fact that these revenues are not currently available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include accumulated unpaid vacation, sick pay and other employee amounts which are accrued in the general long-term obligation account group, and principal and interest on general long-term debt which is recognized when due. Financial resources usually are appropriated in other funds for transfer to a debt service fund in the period in which maturing debt principal and interest must be paid. Such amounts are therefore not current liabilities of the debt service fund, as their settlement will not require expenditure of existing fund assets.

All proprietary funds, the internal service funds, and the pension trust fund are budgeted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Depreciation and amortization are charged, but they are not reflected in the budget.

PROGRAM STRUCTURE

A number of Departments have reconfigured their program structure from the prior year as a result of developing their Performance-Based Budgets. As such, prior year comparisons cannot be made in the individual program summaries. For those individual programs, a N/A (not applicable) is noted in the prior year columns.

The material in this section is intended to assist the reader by giving an overall summary of each Department's expenditures and personnel allocations proposed for FY 2008-09 as compared to actual or budgeted amounts in the four preceding fiscal years. Comparisons are made at the Department level and include all funding sources.

A brief summary is given if the proposed budget contains any significant changes for the prior year that affect expenditures and personnel. Rental charges for equipment and facilities are now proportionately assigned to each Department as an expense. Also expensed to each Department are the operational costs for each Internal Service Fund. These charges are shown under the "Fixed Charges" category. The total operational and replacement expense is offset equally by revenue to the appropriate Internal Service Fund.

Operations for the Internal Service Funds are shown in the appropriate Departmental Summary. The Information Technology Replacement Fund, shown in the Information Technology Department, includes computers and peripherals, telecommunications and other office equipment. The Building Maintenance and Fleet Replacement Funds are included with the Public Works Department. The Workers' Compensation, Risk Management and Post Retirement Healthcare Benefits Funds are considered non-departmental and are not included in any departments' totals.

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
FUND STRUCTURE
FOR YEAR ENDING JUNE 30, 2009**

GOVERNMENTAL FUNDS

Governmental funds are accounting segregations of financial resources. Expendable assets are assigned to various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid and the difference between governmental fund assets and liabilities is referred to as "Fund Balance".

- **General Fund** - This is the main operating fund of the City. It is used to account for all financial resources not required to be accounted for in another fund. The major revenue sources for this fund are property taxes, sales taxes, franchise fees, motor vehicle in-lieu fees, interest income, fines and charges for services. Expenditures are made for public safety, parks, recreation, and general governmental operations.
- **Special Revenue Funds** - To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes. The City maintains eight Special Revenue Funds.
 1. State Gas Tax - Revenue apportioned to the City from State-collected gasoline taxes and expended for construction and maintenance of city streets.
 2. Storm Water Management - To account for the activities necessary to comply with the Federal Clean Water Act.
 3. Maintenance Districts - Revenue from assessments on property owners within the districts expended for street lighting and landscape maintenance within these areas.
 4. Art in Public Places - Fees collected from new construction permits expended for the purchase and installation of art objects in the City. This fee has been rescinded and the funds available are earmarked in the Capital Improvement Program for a specific project.
 5. Traffic System Management (TSM) - Monies from in-lieu Parking fees expended for off-street parking facilities, mass transit equipment and TSM projects.
 6. RDA Housing Set-Aside - Tax increment allocations set aside for the purpose of increasing or improving the City's supply of low or moderate income housing.
 7. Monument Community Partnership - Monies from partnership between the Contra Costa First 5 children and Monument Community Partnership.
 8. Housing & Community Services - Monies from the Department of Housing and Urban Development expended for programs to assist low and moderate-income residents. Developer's fees support the City's childcare program.
- **Debt Service Funds** - To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The City maintains the following types of Debt Service Funds.
 1. Tax Allocation Bonds - Accounts for accumulation of property taxes for payment of principal and interest on the Redevelopment Agency tax allocation bonds.
 2. Revenue Bonds - Accounts for payment of principal and interest of the Police Facility, Parking Structure and the Performing Arts Structure.
 3. Certificates of Participation - Accounts for transfers from the General Fund for payment of principal and interest on Association of Bay Area Government (ABAG) certificates of participation.
 4. Assessment Districts - Accounts for accumulation of special assessment taxes for payment of principal and interest on special assessment bonds.
- **Capital Projects Funds** - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund and trust funds). The City maintains nine Capital Project Funds.
 1. Measure C - Accounts for transportation improvements funded by 19% of the ½% sales tax approved by Contra Costa voters in 1988.
 2. Measure C I-680 - Accounts for highway improvements funded by 81% of the ½% sales tax approved by Contra Costa voters in 1988.

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
FUND STRUCTURE
FOR YEAR ENDING JUNE 30, 2009**

- **Capital Projects Funds Continued**

3. Developer Fees for Parkland Zones - Accounts for fees collected from developers expended for parks and recreational areas.
4. Developer Fees for Off-Site Street Improvement Program (O.S.I.P.) - Accounts for fees collected from developers expended for General Plan street improvements.
5. Developer Fees for Storm Drain Zones/Traffic Mitigation - Account for fees collected from developers expended for storm drains and traffic mitigation.
6. Federal Street Assistance - Accounts for approved capital projects funded by Federal Government revenues.
7. Traffic Congestion Relief - Accounts for sales tax revenues used for local streets and roads construction projects.
8. Assessment Districts - Accounts for specific public improvements such as streets, sewers, storm drains, or sidewalks or other amenities funded by special assessments against benefited properties.
9. General Reimbursable Projects Fund - Accounts for the costs of acquisition and construction of general purpose public facilities that are reimbursable from grants or from General Fund transfers.

PROPRIETARY FUNDS/ENTERPRISE FUNDS

Proprietary funds account for City operations financed and operated in a manner similar to a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges and that the activity be self supporting. The City operates two Enterprise Funds.

1. Golf Course Fund - Accounts for activities associated with the development, operations, and maintenance of the Diablo Creek Golf Course.
2. Sewer Fund - Accounts for activities associated with sewage collection, transmission and treatment.

INTERNAL SERVICE FUNDS

To account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost reimbursement basis. The City maintains six Internal Service Funds.

1. Worker's Compensation Fund - Accounts for worker's compensation expenses.
2. Risk Management/Liability Fund - Provides for the uninsured portion of claims and judgments.
3. Post Retirement Healthcare - Accounts for contributions and benefits paid in relation to the Post-Retirement Health Care Program.
4. Fleet Maintenance Fund - Accounts for the replacement, maintenance and operations of City licensed vehicles and motorized equipment.
5. Information Technology Equipment Fund - Accounts for the replacement, maintenance and operations of computers and peripherals, network systems, telecommunications, data base systems and office equipment.
6. Building Maintenance Fund - Accounts for the replacement, maintenance and operations for facility upkeep and custodial services.

FIDUCIARY FUNDS

To account for assets held by the City as a trustee agent for other governmental units, private organizations, other or individuals. The Employee Retirement System Trust Fund, the only Fiduciary fund of the City, accounts for accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future.

CITY OF CONCORD
REVENUE / EXPENDITURE SUMMARY - TOTAL CITY
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	\$ 67,610,609	\$ 69,616,190	\$ 77,785,781	\$ 79,035,378	\$ 81,303,937
Licenses and permits	3,063,941	4,725,006	2,964,758	6,105,022	6,219,478
Intergovernmental	11,988,065	10,647,689	10,335,061	13,035,524	12,629,445
Charges for current services	38,148,167	42,023,444	42,096,001	45,506,108	45,517,910
Fines and forfeitures	717,015	897,435	989,426	506,309	909,187
Use of money and property	8,353,713	9,978,662	11,488,520	9,930,288	9,887,849
Other	11,304,381	16,355,317	22,712,693	5,359,424	7,946,318
Total Revenues	\$ 141,185,891	\$ 154,243,743	\$ 168,372,240	\$ 159,478,053	\$ 164,414,124
EXPENDITURES:					
Current:					
Salaries and benefits	\$ 62,862,492	\$ 64,354,137	\$ 65,983,002	\$ 70,139,760	\$ 72,482,804
Operating expenditures	35,945,191	34,468,943	43,259,017	41,161,827	42,781,810
Fixed charges	9,160,989	9,494,247	11,174,184	13,892,712	14,207,289
Capital projects	14,712,367	24,964,258	20,726,120	29,503,446	29,464,429
Debt services	9,239,552	10,697,210	10,441,816	11,712,379	12,114,554
Total Expenditures	\$ 131,920,591	\$ 143,978,795	\$ 151,584,139	\$ 166,410,124	\$ 171,050,886
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 9,265,300	\$ 10,264,947	\$ 16,788,101	\$ (6,932,071)	\$ (6,636,762)
OTHER FINANCING SOURCES (USES):					
Transfers in	\$ 11,431,629	\$ 12,724,154	\$ 15,448,571	\$ 11,599,071	\$ 13,472,007
Transfers (out)	(11,431,629)	(12,724,154)	(15,448,571)	(11,599,071)	(13,472,007)
Total Other Financing Sources (Uses)	\$ -	\$ -	\$ -	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ 9,265,300	\$ 10,264,947	\$ 16,788,101	\$ (6,932,071)	\$ (6,636,762)
Fund balance at beginning of year	116,229,281	125,494,581	135,759,529	152,547,630	145,615,559
Fund balance at end of year	\$ 125,494,581	\$ 135,759,528	\$ 152,547,630	\$ 145,615,559	\$ 138,978,797



CITY OF CONCORD

FUND BALANCE SUMMARY BY FUND
FOR THE YEAR ENDING JUNE 30, 2009

	Estimated				Estimated	
	Fund Balance	Revenues	Expenditures	Transfers	Fund Balance	
	07/01/2008			In	Out	06/30/2009
GENERAL FUND	\$ 7,794,346	\$ 80,358,032	\$ 79,112,732	\$ 4,000	\$ 1,563,693	\$ 7,479,953
SPECIAL REVENUE FUNDS						
Gas Tax	\$ 459,052	\$ 2,310,677	\$ 2,254,100	\$ -	\$ -	\$ 515,629
Storm Water Management	2,134,586	2,618,790	2,736,620	-	-	2,016,756
Maintenance Districts	1,734,972	1,783,100	1,624,077	-	-	1,893,995
Art in Public Places	15,307	2,000	-	-	-	17,307
Traffic System Management	94,837	4,000	52,488	-	4,000	42,349
RDA Housing Set-Aside	2,557,266	255,675	3,602,561	3,121,768	-	2,332,148
Monument Community Partnership	2,708	2,000	-	-	-	4,708
Housing & Community Services	1,413,016	1,144,702	1,550,774	-	-	1,006,944
Total Special Revenue	\$ 8,411,744	\$ 8,120,944	\$ 11,820,620	\$ 3,121,768	\$ 4,000	\$ 7,829,836
DEBT SERVICE FUNDS						
RDA Tax Allocation Bonds	\$ 4,569,791	\$ 180,000	\$ 6,429,771	\$ 6,475,222		\$ 4,795,242
RDA Revenue Bonds	715,988	15,000	685,406	685,406		730,988
RDA Parking Structure Bonds	764,471	13,000	739,691	739,691		777,471
Concord Pavilion Revenue Bonds	1,794,662	1,779,446	1,779,446	-		1,794,662
Assessment Districts	177,251	60,000	41,641	-		195,610
Certifications of Participation	71,002	1,500	97,684	96,184	-	71,002
Total Debt Service	\$ 8,093,165	\$ 2,048,946	\$ 9,773,639	\$ 7,996,503	\$ -	\$ 8,364,975
CAPITAL PROJECTS FUNDS						
Measure C	\$ 553,229	\$ 1,626,543	\$ 1,483,179	\$ -	\$ -	\$ 696,593
Measure C I-680	-	1,100,000	1,100,000	-	-	-
Developers' Fees Parkland	102,000	160,413	242,500	-	-	19,913
Developers' Fees O.S.I.P.	303,327	4,739,673	3,494,990	-	-	1,548,010
Developers' Fees Storm Drain/TM	334,883	49,347	49,000	-	-	335,230
Federal Street Assistance	-	1,000,000	1,000,000	-	-	-
Traffic Congest. Relief/Prop. 1B	1,821,656	1,233,979	2,049,875	-	-	1,005,760
Assessment Districts	-	-	-	-	-	-
General Reimbursable Projects	-	3,393,500	4,861,009	1,467,509	-	-
Total Capital	\$ 3,115,095	\$ 13,303,455	\$ 14,280,553	\$ 1,467,509	\$ -	\$ 3,605,506
ENTERPRISE FUNDS						
Sewer	\$ 10,613,771	\$ 17,877,308	\$ 20,103,464	\$ -	\$ -	\$ 8,387,615
Golf Course	198,948	1,797,808	1,835,226	-	-	161,530
Total Enterprise	\$ 10,812,719	\$ 19,675,116	\$ 21,938,690	\$ -	\$ -	\$ 8,549,145
INTERNAL SERVICE FUNDS						
Workers' Compensation	\$ 7,085,804	\$ 2,176,334	\$ 1,808,120	\$ -	\$ 800,000	\$ 6,654,018
Risk Management/ Liability	2,151,819	1,375,476	1,207,346	800,000	-	3,119,949
Post Retirement Healthcare	18,178,298	2,947,123	2,548,913	-	-	18,576,508
Fleet Maintenance	1,703,100	2,897,786	2,993,693	-	-	1,607,193
Information Technology	2,302,809	6,572,290	6,297,820	-	-	2,577,279
Building Maintenance	1,041,936	4,092,433	4,209,795	82,227	-	1,006,802
Total Internal Service	\$ 32,463,766	\$ 20,061,442	\$ 19,065,687	\$ 882,227	\$ 800,000	\$ 33,541,749
FIDUCIARY FUNDS						
Pension Trust	\$ 51,274,323	\$ 4,975,022	\$ 4,900,022	\$ -	\$ -	\$ 51,349,323
REDEVELOPMENT AGENCY	\$ 23,650,401	\$ 15,871,167	\$ 10,158,943	\$ -	\$ 11,104,314	\$ 18,258,311
TOTAL CITY	\$ 145,615,559	\$ 164,414,124	\$ 171,050,886	\$ 13,472,007	\$ 13,472,007	\$ 138,978,797

CITY OF CONCORD
REVENUE SUMMARY BY FUND (INCLUDES TRANSFERS IN)
FOR THE YEAR ENDING JUNE 30, 2009

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
GENERAL FUND	\$ 70,385,876	\$ 72,060,572	\$ 76,362,362	\$ 76,777,312	\$ 80,362,032
SPECIAL REVENUE FUNDS					
Gas Tax	\$ 2,348,210	\$ 2,363,710	\$ 2,358,091	\$ 2,285,502	\$ 2,310,677
Storm Water Management	2,000,738	2,134,261	2,023,680	1,995,780	2,618,790
Maintenance Districts	1,415,776	1,410,154	1,441,790	1,632,592	1,783,100
Art in Public Places	1,932	4,066	5,039	2,000	2,000
Traffic System Management	7,959	5,398	6,319	4,000	4,000
RDA Housing Set-Aside	2,742,954	2,848,618	3,190,842	3,103,138	3,377,443
Monument Community Partnership	665,059	388,940	239,867	2,000	2,000
Housing & Community Services	<u>1,729,562</u>	<u>1,788,776</u>	<u>1,877,258</u>	<u>1,170,939</u>	<u>1,144,702</u>
Total Special Revenue	\$ 10,912,190	\$ 10,943,923	\$ 11,142,886	\$ 10,195,951	\$ 11,242,712
DEBT SERVICE FUNDS					
RDA Tax Allocation Bonds	\$ 1,842,244	\$ 3,452,277	\$ 6,353,115	\$ 6,601,131	\$ 6,655,222
RDA Revenue Bonds	669,613	705,148	646,431	704,340	700,406
RDA Parking Structure Bonds	750,136	748,501	740,056	751,691	752,691
Concord Pavilion Revenue Bonds	1,796,730	1,793,998	1,772,766	1,776,710	1,779,446
Assessment Districts	100,377	277,771	75,624	40,303	60,000
Certifications of Participation	<u>97,485</u>	<u>103,356</u>	<u>101,770</u>	<u>98,213</u>	<u>97,684</u>
Total Debt Service	\$ 5,256,585	\$ 7,081,051	\$ 9,689,762	\$ 9,972,388	\$ 10,045,449
CAPITAL PROJECTS FUNDS					
Measure C	\$ 1,429,148	\$ 1,506,407	\$ 1,522,269	\$ 1,566,136	\$ 1,626,543
Measure C I-680	397,125	436,543	192,108	-	1,100,000
Developers' Fees Parkland	401,943	1,602,942	687,178	718,704	160,413
Developers' Fees O.S.I.P.	1,080,146	3,236,123	928,017	3,862,235	4,739,673
Developers' Fees Storm Drain/TM	108,535	279,758	91,119	50,393	49,347
Federal Street Assistance	-	110,245	12,947	-	1,000,000
Traffic Congestion Relief	2,112	1,486,554	49,729	3,513	1,233,979
Assessment Districts	449	809	-	-	-
General Reimbursable Projects	<u>6,408,492</u>	<u>3,530,546</u>	<u>5,035,974</u>	<u>7,794,943</u>	<u>4,861,009</u>
Total Capital	\$ 9,827,950	\$ 12,189,927	\$ 8,519,341	\$ 13,995,924	\$ 14,770,964
ENTERPRISE FUNDS					
Sewer	\$ 15,312,366	\$ 18,847,152	\$ 17,338,521	\$ 18,397,549	\$ 17,877,308
Golf Course	<u>1,672,696</u>	<u>1,568,905</u>	<u>1,656,648</u>	<u>2,326,838</u>	<u>1,797,808</u>
Total Enterprise	\$ 16,985,062	\$ 20,416,057	\$ 18,995,169	\$ 20,724,387	\$ 19,675,116
INTERNAL SERVICE FUNDS					
Workers' Compensation	\$ 2,507,030	\$ 2,115,969	\$ 2,152,738	\$ 2,248,082	\$ 2,176,334
Risk Management/ Liability	1,316,268	1,765,043	1,549,145	1,413,132	2,175,476
Post Retirement Healthcare	1,508,077	12,382,870	6,958,769	2,522,275	2,947,123
Fleet Maintenance	2,017,768	2,218,904	2,635,232	2,769,451	2,897,786
Information Technology	4,661,597	3,527,020	3,760,314	6,075,224	6,572,290
Building Maintenance	<u>11,253,537</u>	<u>4,864,423</u>	<u>4,269,623</u>	<u>4,264,312</u>	<u>4,174,660</u>
Total Internal Service	\$ 23,264,277	\$ 26,874,229	\$ 21,325,821	\$ 19,292,476	\$ 20,943,669
FIDUCIARY FUNDS					
Pension Trust	\$ 3,396,251	\$ 4,304,530	\$ 4,371,210	\$ 4,884,200	\$ 4,975,022
REDEVELOPMENT AGENCY	\$ 14,011,972	\$ 14,455,228	\$ 33,011,294	\$ 15,234,486	\$ 15,871,167
TOTAL CITY	\$ 154,040,163	\$ 168,325,517	\$ 183,417,845	\$ 171,077,124	\$ 177,886,131

CITY OF CONCORD
EXPENDITURES SUMMARY BY FUND (INCLUDES TRANSFERS OUT)
FOR THE YEAR ENDING JUNE 30, 2009

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
GENERAL FUND	\$ 67,317,193	\$ 79,593,816	\$ 74,870,121	\$ 78,328,992	\$ 80,676,425
SPECIAL REVENUE FUNDS					
Gas Tax	\$ 2,175,055	\$ 1,923,977	\$ 2,052,510	\$ 2,472,040	\$ 2,254,100
Storm Water Management	2,134,840	1,758,934	1,715,981	1,995,483	2,736,620
Maintenance Districts	2,590,753	1,080,867	1,105,992	1,582,980	1,624,077
Art in Public Places	-	-	-	-	-
Traffic System Management	72,735	40,330	46,260	51,658	56,488
RDA Housing Set-Aside	1,158,628	1,305,374	2,017,276	3,226,519	3,602,561
Monument Community Partnership	334,928	709,720	248,510	-	-
Housing & Community Services	<u>1,514,781</u>	<u>1,608,464</u>	<u>1,882,784</u>	<u>1,256,147</u>	<u>1,550,774</u>
Total Special Revenue	\$ 9,981,720	\$ 8,427,666	\$ 9,069,313	\$ 10,584,827	\$ 11,824,620
DEBT SERVICE FUNDS					
RDA Tax Allocation Bonds	\$ 4,666,712	\$ 6,392,675	\$ 6,363,035	\$ 6,376,571	\$ 6,429,771
RDA Revenue Bonds	692,854	695,862	688,978	689,340	685,406
RDA Parking Structure Bonds	744,325	745,539	740,554	738,691	739,691
Concord Pavilion Revenue Bonds	1,777,821	1,781,148	1,786,642	1,776,710	1,779,446
Assessment Districts	564,537	593,967	41,541	40,303	41,641
Certifications of Participation	<u>99,621</u>	<u>98,973</u>	<u>98,460</u>	<u>98,213</u>	<u>97,684</u>
Total Debt Service	\$ 8,545,870	\$ 10,308,164	\$ 9,719,210	\$ 9,719,828	\$ 9,773,639
CAPITAL PROJECTS FUNDS					
Measure C	\$ 2,004,014	\$ 1,054,169	\$ 982,217	\$ 1,482,395	\$ 1,483,179
Measure C I-680	375,253	436,542	192,304	-	1,100,000
Developers' Fees Parkland	263,980	1,339,270	2,008,679	1,032,000	242,500
Developers' Fees O.S.I.P.	601,972	2,568,501	1,470,860	1,368,848	3,494,990
Developers' Fees Storm Drain/TM	4,080	95,449	248,021	-	49,000
Federal Street Assistance	-	4,610	4,618	-	1,000,000
Traffic Congestion Relief	61,706	55,906	681,727	913,259	2,049,875
Assessment Districts	-	203,145	-	-	-
General Reimbursable Projects	<u>4,024,293</u>	<u>5,602,673</u>	<u>5,467,570</u>	<u>7,794,943</u>	<u>4,861,009</u>
Total Capital	\$ 7,335,298	\$ 11,360,265	\$ 11,055,996	\$ 12,591,445	\$ 14,280,553
ENTERPRISE FUNDS					
Sewer	\$ 17,880,681	\$ 18,850,426	\$ 20,803,449	\$ 21,835,873	\$ 20,103,464
Golf Course	<u>1,776,241</u>	<u>1,637,795</u>	<u>1,769,623</u>	<u>2,234,082</u>	<u>1,835,226</u>
Total Enterprise	\$ 19,656,922	\$ 20,488,221	\$ 22,573,072	\$ 24,069,955	\$ 21,938,690
INTERNAL SERVICE FUNDS					
Workers' Compensation	\$ 2,236,665	\$ 1,498,064	\$ 2,295,484	\$ 1,648,153	\$ 2,608,120
Risk Management/ Liability	1,727,582	1,305,706	844,997	1,472,630	1,207,346
Post Retirement Healthcare	1,262,880	1,483,181	1,769,922	2,144,181	2,548,913
Fleet Maintenance	2,209,830	2,327,692	2,455,771	2,142,886	2,993,693
Information Technology	3,475,080	3,510,335	4,022,579	6,185,097	6,297,820
Building Maintenance	<u>5,403,351</u>	<u>5,335,420</u>	<u>6,162,341</u>	<u>4,169,811</u>	<u>4,209,795</u>
Total Internal Service	\$ 16,315,388	\$ 15,460,398	\$ 17,551,094	\$ 17,762,758	\$ 19,865,687
FIDUCIARY FUNDS					
Pension Trust	<u>\$ 4,700,176</u>	<u>\$ 4,685,086</u>	<u>\$ 4,765,038</u>	<u>\$ 4,809,200</u>	<u>\$ 4,900,022</u>
REDEVELOPMENT AGENCY	<u>\$ 10,860,271</u>	<u>\$ 14,578,498</u>	<u>\$ 16,044,642</u>	<u>\$ 20,142,190</u>	<u>\$ 21,263,257</u>
TOTAL CITY	<u>\$ 144,712,838</u>	<u>\$ 164,902,114</u>	<u>\$ 165,648,486</u>	<u>\$ 178,009,195</u>	<u>\$ 184,522,893</u>



**OPERATING EXPENDITURES SUMMARY BY ORGANIZATION
FOR THE YEAR ENDING JUNE 30, 2009**

	<u>Actual</u> 2004-05	<u>Actual</u> 2005-06	<u>Actual</u> 2006-07	<u>Adopted</u> Budget 2007-08	<u>Adopted</u> Budget 2008-09
General Government:					
Building and Neighborhood Services (1)	\$ 330,347	\$ 312,644	\$ -	\$ -	\$ -
Building, Engineering & Neighborhood	4,196,896	4,741,979	4,791,050	6,341,313	6,154,218
City Attorney	1,114,271	1,516,083	1,369,632	1,582,448	1,635,490
City Management	3,000,818	2,817,207	2,953,424	3,445,586	3,542,511
Community & Recreation Services	7,482,459	7,232,649	7,771,185	8,879,863	8,700,859
Finance	3,383,324	3,577,873	4,815,603	4,710,501	5,165,512
Reserve Funds-Intra Fund Transfers	100,000	1,512,944	1,200,000	1,034,595	(163,315)
General Fund Capital Projects	1,307,215	1,731,378	906,658	731,613	1,467,509
Human Resources	1,485,197	1,524,275	2,074,756	1,898,974	1,738,941
Information Technology	2,183,532	2,612,976	2,921,019	5,089,217	5,613,757
Planning and Economic Development	10,974,442	13,481,115	17,931,892	18,491,461	19,142,876
Police	35,478,630	36,860,685	38,056,048	39,817,538	42,177,592
Public Works	16,537,795	17,236,606	15,898,649	20,154,366	20,727,709
Storm Water Management	<u>1,558,495</u>	<u>1,758,935</u>	<u>1,715,981</u>	<u>1,995,483</u>	<u>2,736,620</u>
Total General Government	<u>\$ 89,133,421</u>	<u>\$ 96,917,349</u>	<u>\$ 102,405,897</u>	<u>\$ 114,172,958</u>	<u>\$ 118,640,279</u>
Enterprise Funds:					
Golf Course Enterprise	\$ 1,586,305	\$ 1,470,527	\$ 1,606,062	\$ 1,697,557	\$ 1,835,226
Sewer Enterprise	<u>13,839,718</u>	<u>14,834,521</u>	<u>16,741,850</u>	<u>15,287,979</u>	<u>15,358,413</u>
Total Enterprise Fund	<u>\$ 15,426,023</u>	<u>\$ 16,305,048</u>	<u>\$ 18,347,912</u>	<u>\$ 16,985,536</u>	<u>\$ 17,193,639</u>
Total Operating Budget by Organization	<u>\$ 104,559,444</u>	<u>\$ 113,222,397</u>	<u>\$ 120,753,809</u>	<u>\$ 131,158,494</u>	<u>\$ 135,833,918</u>
Add:					
Capital Improvement Projects (2)	\$ 26,907,348	\$ 36,686,467	\$ 30,410,429	\$ 32,321,673	\$ 34,015,314
Debt Service Payment	8,545,870	10,308,164	9,719,210	9,719,828	9,773,639
Pension Trust	<u>4,700,176</u>	<u>4,685,086</u>	<u>4,765,038</u>	<u>4,809,200</u>	<u>4,900,022</u>
Total Organization	<u>\$ 144,712,838</u>	<u>\$ 164,902,114</u>	<u>\$ 165,648,486</u>	<u>\$ 178,009,195</u>	<u>\$ 184,522,893</u>

(1) In January, 2006, Building & Neighborhood Services programs were transferred to other City departments.

(2) Not all Capital Improvement Projects, Debt Service payments and book depreciation were included in the the department's operating budget.

City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Building, Engineering & Neighborhood Services

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
Expenditures					
Personnel:					
Full-time	\$ 1,973,638	\$ 1,988,263	\$ 1,927,135	\$ 2,171,441	\$ 2,344,386
Part-time	156,006	406,882	443,273	328,662	291,934
Overtime	17,345	41,844	34,406	13,158	12,352
Benefits	<u>1,332,703</u>	<u>1,488,587</u>	<u>1,590,786</u>	<u>1,712,889</u>	<u>1,737,378</u>
Total Salaries and Benefits	\$ 3,479,692	\$ 3,925,576	\$ 3,995,600	\$ 4,226,150	\$ 4,386,050
Operating Expenses	\$ 276,501	\$ 330,648	\$ 338,371	\$ 782,289	\$ 415,115
Fixed Charges:					
Fleet	\$ 78,610	\$ 81,371	\$ 89,601	\$ 129,480	\$ 129,965
Information Technology	279,919	278,450	251,183	984,799	1,015,542
Buildings	56,957	67,181	72,812	67,070	64,024
Risk Mgmt./Liability	<u>25,217</u>	<u>58,753</u>	<u>43,483</u>	<u>151,525</u>	<u>143,522</u>
Total Fixed Charges	\$ 440,703	\$ 485,755	\$ 457,079	\$ 1,332,874	\$ 1,353,053
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 4,196,896	\$ 4,741,979	\$ 4,791,050	\$ 6,341,313	\$ 6,154,218
Funding Sources					
General Fund	\$ 4,050,835	\$ 4,588,727	\$ 4,649,666	\$ 6,183,847	\$ 6,014,543
C.D.B.G.	126,000	118,952	106,533	105,769	86,662
RDA Set Aside	<u>20,061</u>	<u>34,300</u>	<u>34,851</u>	<u>51,697</u>	<u>53,013</u>
	\$ 4,196,896	\$ 4,741,979	\$ 4,791,050	\$ 6,341,313	\$ 6,154,218
Personnel Allocation					
Full-time	47.00	47.00	45.00	44.00	43.00
Part-time (FTE)	2.61	2.61	2.88	4.90	4.65

Note: Positions shown here are allocated to this department but may charge to other departments or capital projects and may and do not show as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Reduced overtime and operating expenses for a total savings of \$77,453. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Full-time includes one position considered overfilled by attrition plan. Benefits increase reflects higher costs for health and dental insurance, workers compensation and PERS retirement.
- 2006-07 The Engineering department was expanded to include the Building, Multi-Family Housing & Neighborhood Preservation programs in FY2005/06. Full-time reflects the attrition reduction of two positions. Operating Expenses reflect the use of outside consultants in the Building program and higher building rent. Benefits increases reflect higher costs for health insurance and PERS retirement.
- 2007-08 Full-time includes one position considered overfilled by attrition plan and the transfer of one position to the finance department. Part-time includes additional project management, professional, technical and clerical help needed. Benefits increase reflect higher costs for health and dental insurances and PERS retirement. Fixed charges reflect adjustment to include actual services and/or equipment provided by internal service funds.
- 2008-09 Full-time includes one position considered overfilled by attrition plan and the reduction of one position. Part-time includes a reduction in project management, professional, technical and clerical help needed. Operating expenditures reflect lower contract/consulting service costs for the construction recycling program.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
City Attorney**

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
Expenditures					
Personnel:					
Full-time	\$ 612,219	\$ 626,942	\$ 678,987	\$ 724,548	\$ 759,637
Part-time	-	742	139	-	1,219
Overtime	-	-	-	-	-
Benefits	<u>279,534</u>	<u>295,882</u>	<u>363,282</u>	<u>346,449</u>	<u>369,029</u>
Total Salaries and Benefits	\$ 891,753	\$ 923,566	\$ 1,042,408	\$ 1,070,997	\$ 1,129,885
Operating Expenses	\$ 136,517	\$ 507,445	\$ 243,544	\$ 392,872	\$ 387,906
Fixed Charges:					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	40,077	38,990	34,078	60,012	61,813
Buildings	43,844	43,946	47,406	55,609	53,084
Risk Mgmt./Liability	<u>2,080</u>	<u>2,136</u>	<u>2,196</u>	<u>2,958</u>	<u>2,802</u>
Total Fixed Charges	\$ 86,001	\$ 85,072	\$ 83,680	\$ 118,579	\$ 117,699
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 1,114,271	\$ 1,516,083	\$ 1,369,632	\$ 1,582,448	\$ 1,635,490
Funding Sources					
General Fund	\$ 1,104,394	\$ 1,483,486	\$ 1,369,632	\$ 1,582,448	\$ 1,635,490
RDA Set Aside	<u>9,877</u>	<u>32,597</u>	<u>-</u>	<u>-</u>	<u>-</u>
	\$ 1,114,271	\$ 1,516,083	\$ 1,369,632	\$ 1,582,448	\$ 1,635,490
Personnel Allocation					
Full-time	6.00	6.00	6.00	6.00	6.00
Part-time (FTE)	0.05	0.13	0	0	0.05

Note: Positions shown here are allocated to this department but may charge to other departments or capital projects and may not show as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Moved liability from City Attorney to an internal service fund. Each department and/or fund is charged a fee based on a formula which includes number of personnel, vehicles and prior claims. Benefit increases reflect higher costs to fund PERS retirement, health insurance premiums, post-retirement medical, and workers' compensation. Reduced part-time for a \$3,500 savings.
- 2005-06 Benefits increase reflects higher costs for health and dental insurance and PERS retirement. Includes projected increase in need for part-time clerical services.
- 2006-07 Full-time increase reflects the revaluation of certain positions. Benefits increase reflects higher costs for health insurance and PERS retirement.
- 2007-08 Benefits decrease reflects changes in health and dental plan coverage options by department staff. Fixed charges reflect adjustment to include actual services and/or equipment provided by internal service funds.
- 2008-09 Full-time increase reflects the revaluation of certain positions. Benefits increase reflects higher costs for health insurance and PERS retirement. Expenditures includes a reduction in outside counsel.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
City Management**

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Adopted Budget 2007-08	Adopted Budget 2008-09
Expenditures					
Personnel:					
Full-time	\$ 1,288,984	\$ 1,126,075	\$ 1,165,351	\$ 1,374,930	\$ 1,277,356
Part-time	16,517	16,871	33,843	25,880	25,880
Overtime	9,622	3,318	12,112	-	-
Benefits	<u>642,035</u>	<u>652,109</u>	<u>708,418</u>	<u>765,117</u>	<u>734,083</u>
Total Salaries and Benefits	\$ 1,957,158	\$ 1,798,373	\$ 1,919,724	\$ 2,165,927	\$ 2,037,319
Operating Expenses	\$ 486,747	\$ 465,173	\$ 527,205	\$ 545,098	\$ 759,014
Fixed Charges:					
Fleet	\$ 2,683	\$ 2,761	\$ 2,721	\$ 4,071	\$ 4,250
Information Technology	365,361	383,676	322,785	571,917	590,639
Buildings	158,537	157,966	171,479	146,876	140,209
Risk Mgmt./Liability	<u>9,012</u>	<u>9,258</u>	<u>9,510</u>	<u>11,697</u>	<u>11,080</u>
Total Fixed Charges	\$ 535,593	\$ 553,661	\$ 506,495	\$ 734,561	\$ 746,178
Other Financing Uses	\$ 21,320	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,000,818	\$ 2,817,207	\$ 2,953,424	\$ 3,445,586	\$ 3,542,511
Funding Sources					
General Fund	<u>\$ 3,000,818</u>	<u>\$ 2,817,207</u>	<u>\$ 2,953,424</u>	<u>\$ 3,445,586</u>	<u>\$ 3,542,511</u>
Personnel Allocation					
Full-time	24.00	21.00	21.00	21.00	20.00
Part-time (FTE)	0.74	0.74	0.90	0.90	0.90

Note: Positions shown here are allocated to this department but may charge to other departments or capital projects and may show as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Budget was reduced by eliminating one position less increased part-time coverage for a total reduction of \$40,545. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Budget includes the reduction of one position per City attrition plan and transfer of two positions to Information Technology. Operating expenses are lower due to reduced supply requirements during non-election year. Benefits increase reflects higher costs for health and dental insurance and PERS retirement.
- 2006-07 Benefits increase reflects higher costs for health insurance and PERS retirement. Operating expenses higher due to supply requirements during an election year.
- 2007-08 Benefits increase reflect higher costs for health and dental insurances and PERS retirement. Operating expenses are lower due to reduced supply requirements during non-election year partially offset by increases to meetings & conferences. Fixed charges reflect adjustment to include actual services and/or equipment provided by internal service funds.
- 2008-09 Salaries and benefits reflect the reduction of one position. Expenditures increases due to additional consultant/contract services to handle franchise management.

City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Community & Recreation Services

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
Expenditures					
Personnel:					
Full-time	\$ 1,446,576	\$ 1,289,623	\$ 1,316,315	\$ 1,450,787	\$ 1,500,445
Part-time	1,187,024	1,222,627	1,521,339	1,754,100	1,447,278
Overtime	14,881	6,728	3,328	-	-
Benefits	<u>937,705</u>	<u>906,677</u>	<u>999,289</u>	<u>1,078,401</u>	<u>1,062,347</u>
Total Salaries and Benefits	\$ 3,586,186	\$ 3,425,655	\$ 3,840,271	\$ 4,283,288	\$ 4,010,070
Operating Expenses	\$ 2,438,968	\$ 2,328,760	\$ 2,370,021	\$ 2,142,493	\$ 2,239,170
Fixed Charges:					
Fleet	\$ 47,341	\$ 48,164	\$ 55,166	\$ 60,855	\$ 60,959
Computer/Equipment	233,464	248,413	224,700	645,132	665,029
Buildings	941,094	935,088	1,023,382	1,579,539	1,507,848
Liability	<u>140,816</u>	<u>144,659</u>	<u>148,600</u>	<u>67,090</u>	<u>63,547</u>
Total Fixed Charges	\$ 1,362,715	\$ 1,376,324	\$ 1,451,848	\$ 2,352,616	\$ 2,297,383
Other Financing Uses	\$ 94,590	\$ 101,910	\$ 109,045	\$ 101,466	\$ 154,236
Total Expenditures	\$ 7,482,459	\$ 7,232,649	\$ 7,771,185	\$ 8,879,863	\$ 8,700,859
Funding Sources					
General Fund	\$ 5,938,401	\$ 5,814,776	\$ 6,134,022	\$ 7,404,849	\$ 7,519,169
C.D.B.G.	517,096	529,701	426,220	451,563	516,529
GF Reimbursable Project	632,034	602,040	886,295	968,451	600,161
First Five	334,928	209,903	248,419	-	-
Child Care	<u>60,000</u>	<u>76,229</u>	<u>76,229</u>	<u>55,000</u>	<u>65,000</u>
	\$ 7,482,459	\$ 7,232,649	\$ 7,771,185	\$ 8,879,863	\$ 8,700,859
Personnel Allocation					
Full-time	24.00	21.00	20.00	20.00	20.00
Part-time (FTE)	77.63	69.68	72.62	79.11	63.73

Note: Positions shown here are allocated to this department but charge to other departments or capital projects and may not show as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Eliminated 1 full-time position and reduced operational expenses for a total savings of \$44,000. Benefits increases reflect higher costs to fund PERS retirement, health insurance, and workers' comp.
- 2005-06 Budget includes the reduction of one position per City attrition plan. During FY2004-05 Parks & Facilities maintenance duties were transferred to Public Works. Benefits increase reflects higher costs for health and dental insurance and PERS retirement.
- 2006-07 This department was expanded to include the Community Services program in FY2005/06. Full-Time reflects the transfer of the recreation utility worker to Public Works. Part-time reflects the additional requirements of the community services and facilities & operations programs. Benefits increase reflects higher costs for health insurance and PERS retirement. Operating expenses include the higher cost energy utilities and more use of contractors for fee based programs.
- 2007-08 Part-time reflects the additional assistance needed to support expanding fee based programs. Benefits increases reflects higher costs for health and dental insurances and PERS retirement. Operating expenses include increases in supplies, meetings & conferences, staff development and more use of contractors for fee based programs. Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.
- 2008-09 Part-time reflects a reduction in staff requirements for aquatic, softball and youth & family fee based services. Operating expense include increases consultant/contract services for additional fee based programs.

City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Finance

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Adopted Budget 2007-08	Adopted Budget 2008-09
Expenditures					
Personnel:					
Full-time	\$ 1,482,578	\$ 1,510,036	\$ 1,480,117	\$ 1,796,290	\$ 1,841,255
Part-time	19,761	37,148	12,543	-	-
Overtime	19,844	6,924	11,879	-	-
Benefits	<u>754,112</u>	<u>808,341</u>	<u>817,161</u>	<u>998,856</u>	<u>1,009,611</u>
Total Salaries and Benefits	<u>\$ 2,276,295</u>	<u>\$ 2,362,449</u>	<u>\$ 2,321,700</u>	<u>\$ 2,795,146</u>	<u>\$ 2,850,866</u>
Operating Expenses	<u>\$ 535,684</u>	<u>\$ 588,301</u>	<u>\$ 803,184</u>	<u>\$ 962,106</u>	<u>\$ 1,348,971</u>
Fixed Charges:					
Fleet	\$ 5,939	\$ 6,226	\$ 130,464	\$ 6,591	\$ 6,892
Information Technology	217,971	211,480	643,602	732,751	754,772
Buildings	336,256	397,933	904,857	188,899	180,324
Risk Mgmt./Liability	<u>11,179</u>	<u>11,484</u>	<u>11,796</u>	<u>25,008</u>	<u>23,687</u>
Total Fixed Charges	<u>\$ 571,345</u>	<u>\$ 627,123</u>	<u>\$ 1,690,719</u>	<u>\$ 953,249</u>	<u>\$ 965,675</u>
Total Department Expenditures	<u>\$ 3,383,324</u>	<u>\$ 3,577,873</u>	<u>\$ 4,815,603</u>	<u>\$ 4,710,501</u>	<u>\$ 5,165,512</u>
Other Financing Uses					
Fund Transfers Out	\$ 100,000	\$ 612,944	\$ -	\$ 834,595	\$ (163,315)
Reserve Funds	-	900,000	1,200,000	200,000	-
Capital Projects	<u>1,307,215</u>	<u>1,731,378</u>	<u>906,658</u>	<u>731,613</u>	<u>1,467,509</u>
Total Other Financing Uses	<u>\$ 1,407,215</u>	<u>\$ 3,244,322</u>	<u>\$ 2,106,658</u>	<u>\$ 1,766,208</u>	<u>\$ 1,304,194</u>
Total Expenditures	<u>\$ 4,790,539</u>	<u>\$ 6,822,195</u>	<u>\$ 6,922,261</u>	<u>\$ 6,476,709</u>	<u>\$ 6,469,706</u>
Funding Sources					
General Fund	\$ 4,768,218	\$ 6,794,426	\$ 6,922,261	\$ 6,476,709	\$ 6,469,706
C.D.B.G.	<u>22,321</u>	<u>27,767</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 4,790,539</u>	<u>\$ 6,822,193</u>	<u>\$ 6,922,261</u>	<u>\$ 6,476,709</u>	<u>\$ 6,469,706</u>
Personnel Allocation					
Full-time	26.00	26.00	26.00	27.00	27.00
Part-time (FTE)	1.50	1.50			

Note: Positions shown here are allocated to this department but charge to other departments or capital projects and may not show as a FTE on the Department's Program Summary.

Significant Changes

2004-05	Reserve funds have reached the required 20% of expenditures and continued funding has been moved out one year. Department reduced operating expenditures by decreasing contractual services, travel, conferences, and vehicles for a total savings of \$8,140. Benefit increase reflects higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation. Funding for the Convention and Visitors Bureau has been reduced by \$50,000.
2005-06	Added \$200,000 to Unforecasted and \$200,000 to Maintenance & Capital reserve funds. In-lieu of reducing department by one position per attrition plan, part-time salaries and benefits were eliminated. Salaries reflect the upward revaluation several department positions. Benefits increase can be attributed to higher costs for health and dental insurance and PERS retirement. Operating expenses include an increase for auditing special revenue contracts, the elimination of \$191,405 in funding for the Convention and Visitors Bureau and a transfer of \$512,944 to the post retirement health benefit fund.
2006-07	Benefits increase reflects higher costs for health insurance and PERS retirement. Operating expenses include the 47% increase in cost for animal control services and the restatement of additional contributions to the post retirement health benefit fund. Fixed charges include increases necessary to internal service fund charges primarily due to higher building maintenance and information technology costs.
2007-08	Full-time includes the transfer of one position from BE&NS to the Finance department. Benefits decrease reflects changes in health and dental plan coverage options by department staff. Operating expenses include the 14% increase in cost for animal control services. Fixed charges show adjustment to eliminate the inclusion of unassigned internal service fund fees to this department and the actual services and/or equipment provided by internal service funds. Other financing includes General Fund support provided to Golf Course operations, Maintenance Districts & CIP projects.
2008-09	Full-time includes one position considered overfilled by attrition plan. Operating expenses includes the transfer of property risk management duties to Finance, a 136% increase in cost for county provided property tax administration service, and a 13% increase in cost for animal control services.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Human Resources**

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
Expenditures					
Personnel:					
Full-time	\$ 547,037	\$ 549,308	\$ 726,447	\$ 805,772	\$ 681,450
Part-time	13,722	4,041	3,725	-	-
Overtime	-	3,415	443	-	-
Benefits	<u>263,501</u>	<u>343,601</u>	<u>410,673</u>	<u>401,339</u>	<u>423,378</u>
Total Salaries and Benefits	\$ 824,260	\$ 900,365	\$ 1,141,288	\$ 1,207,111	\$ 1,104,828
Operating Expenses	\$ 529,779	\$ 495,490	\$ 543,696	\$ 479,371	\$ 418,127
Fixed Charges:					
Information Technology	\$ 101,423	\$ 98,540	\$ 83,885	\$ 164,476	\$ 179,875
Buildings	26,789	26,853	29,579	44,117	32,418
Risk Mgmt./Liability	<u>2,946</u>	<u>3,027</u>	<u>276,308</u>	<u>3,899</u>	<u>3,693</u>
Total Fixed Charges	\$ 131,158	\$ 128,420	\$ 389,772	\$ 212,492	\$ 215,986
Total Expenditures	\$ 1,485,197	\$ 1,524,275	\$ 2,074,756	\$ 1,898,974	\$ 1,738,941
Funding Resources					
General Fund	\$ 1,346,775	\$ 1,487,844	\$ 2,026,178	\$ 1,838,992	\$ 1,631,039
Post Retirement Health	63,963	1,839	3,727	-	-
Workers' Compensation	<u>74,459</u>	<u>34,592</u>	<u>44,851</u>	<u>59,982</u>	<u>107,902</u>
	\$ 1,485,197	\$ 1,524,275	\$ 2,074,756	\$ 1,898,974	\$ 1,738,941
Personnel Allocation					
Full-time	8.00	8.00	9.00	9.00	8.00
Part-time (FTE)	0.00				

Note: Positions shown here are allocated to this department but charge to other departments or capital projects and may not show as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Funding for post-retirement medical has been removed from this department and distributed to all departments as a percentage of salary. Department eliminated one position and reduced several operating expenses for a total savings of \$102,389. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 The department was restructured to be managed by a Director instead of an Asst. City Manager and two positions were upgraded to reflect additional responsibilities. Benefits increase can be attributed to higher costs for health and dental insurance and PERS retirement.
- 2006-07 An analyst position was added to the department. Benefit increases can be attributed to higher costs for health insurance and PERS retirement. Fixed charges reflect the transfer of funds for the judgment obligation bond debt service from the General Fund to the Liability Insurance Internal Service Fund.
- 2007-08 Benefits decrease reflects changes in health and dental plan coverage options by department staff. Operating expenses include the increased costs for property insurance. Fixed charges show adjustment eliminating the inclusion of unassigned internal service fund fees to this department and the actual services and/or equipment provided by internal service funds.
- 2008-09 Salaries and benefits reflect the reduction of one management position. Expenditures decrease primarily due to the transfer of property risk management duties to Finance.

City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Information Technology

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
Expenditures					
Personnel:					
Full-time	\$ 846,975	\$ 788,541	\$ 710,685	\$ 1,410,760	\$ 1,694,432
Part-time	29,101	35,884	91,539	119,726	131,860
Overtime	61,894	61,432	29,895	60,790	43,489
Benefits	<u>480,493</u>	<u>461,056</u>	<u>403,435</u>	<u>826,145</u>	<u>950,889</u>
Total Salaries and Benefits	\$ 1,418,463	\$ 1,346,913	\$ 1,235,554	\$ 2,417,421	\$ 2,820,670
Operating Expenses	\$ 587,977	\$ 1,087,799	\$ 1,505,650	\$ 2,599,552	\$ 2,724,211
Fixed Charges:					
Information Technology	\$ 129,739	\$ 129,751	\$ 130,092	\$ -	\$ -
Buildings	47,353	48,513	49,723	60,278	57,542
Risk Mgmt./Liability	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,966</u>	<u>11,334</u>
Total Fixed Charges	\$ 177,092	\$ 178,264	\$ 179,815	\$ 72,244	\$ 68,876
Total Expenditures	\$ 2,183,532	\$ 2,612,976	\$ 2,921,019	\$ 5,089,217	\$ 5,613,757
Funding Sources					
Information Tech. ISF	<u>\$ 2,183,532</u>	<u>\$ 2,612,976</u>	<u>\$ 2,921,019</u>	<u>\$ 5,089,217</u>	<u>\$ 5,613,757</u>
	<u>\$ 2,183,532</u>	<u>\$ 2,612,976</u>	<u>\$ 2,921,019</u>	<u>\$ 5,089,217</u>	<u>\$ 5,613,757</u>
Personnel Allocation					
Full-time	12.00	14.00	14.00	18.00	18.00
Part-time (FTE)	1.33	0.81	1.33	1.99	2.14

Note: Positions shown here are allocated to this department but charge to other departments or capital projects and may not show as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement, and workers' compensation. Department added the maintenance agreement for new financial system.
- 2005-06 Operating expense increase due to the transfer of various hardware and software maintenance agreements from other departments to information technology. Includes the transfer of two positions from City Management, Web Coordinator & Programmer. Benefits increase can be attributed to higher costs for health and dental insurance and PERS retirement.
- 2006-07 Full-time increase reflects the revaluation of certain positions. Part-time & over-time reflect the increased need for technology services. Benefits increase indicates the higher costs for health insurance and PERS retirement.
- 2007-08 The information technology department duties were expanded to provide all the information technology support required by the Police department. Full-time includes the transfer of four positions from the Police department. Part-time & over-time reflect the increased need for technology services. Benefit increases include the transfer of four positions and the higher costs for health and dental insurances and PERS retirement. Operating expenses include the transfer of information technology expenses previously included in the Police department and increased costs for contracts & agreements, contract consultants and the East Bay Regional Communication System agreement.
- 2008-09 Full-time and benefits reflect the upgrade of several positions in order to provide the technical expertise needed to manage agreements. Part-time reflects the increased need for technology services. Operating expenses include the additional costs of supporting the Police Department's Computer Assisted Dispatch (CAD) system.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Planning and Economic Development**

	Actual 2004-05	Actual 2005-06	Actual 2006-07	Adopted Budget 2007-08	Adopted Budget 2008-09
Expenditures					
Personnel:					
Full-time	\$ 1,920,775	\$ 1,789,942	\$ 1,850,754	\$ 2,100,986	\$ 1,803,854
Part-time	46,185	39,525	61,531	60,914	37,711
Overtime	31,779	18,097	21,954	33,047	8,838
Benefits	<u>989,696</u>	<u>925,449</u>	<u>1,063,469</u>	<u>1,163,875</u>	<u>1,040,469</u>
Total Salaries and Benefits	\$ 2,988,435	\$ 2,773,013	\$ 2,997,708	\$ 3,358,822	\$ 2,890,872
Operating Expenses	\$ 1,096,136	\$ 1,822,520	\$ 1,718,557	\$ 1,869,575	\$ 2,348,280
Fixed Charges:					
Fleet	\$ 8,965	\$ 10,913	\$ 11,096	\$ 10,721	\$ -
Information Technology	201,785	205,186	200,629	634,330	653,358
Buildings	28,329	28,183	29,980	157,487	150,338
Risk Mgmt./Liability	<u>13,865</u>	<u>14,244</u>	<u>31,503</u>	<u>20,032</u>	<u>18,975</u>
Total Fixed Charges	\$ 252,944	\$ 258,526	\$ 273,208	\$ 822,570	\$ 822,671
Other Financing Uses	\$ 6,636,927	\$ 8,627,056	\$ 12,942,419	\$ 12,440,494	\$ 13,081,053
Total Expenditures	\$ 10,974,442	\$ 13,481,115	\$ 17,931,892	\$ 18,491,461	\$ 19,142,876
Funding Sources					
General Fund	\$ 1,662,186	\$ 1,513,787	\$ 1,744,610	\$ 2,040,471	\$ 1,858,886
RDA Set Aside	938,936	1,112,606	1,857,832	1,718,324	2,101,166
Housing Assistance	6,846	14,432	8,492	61,920	46,712
Housing Conservation	176,400	166,532	149,146	148,076	164,795
RDA Programs	<u>8,190,074</u>	<u>10,673,758</u>	<u>14,171,812</u>	<u>14,522,670</u>	<u>14,971,317</u>
	\$ 10,974,442	\$ 13,481,115	\$ 17,931,892	\$ 18,491,461	\$ 19,142,876
Personnel Allocation					
Full-time	28.00	27.00	25.00	26.00	21.00
Part-time (FTE)	1.19	1.43	1.68	1.22	0.96

Note: Positions shown here are allocated to this department but charge to other departments or capital projects and may not show as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Funding for two downtown foot beat officers and 50% of Downtown Coordinator moved from RDA to General Fund. Department reduced operating expenses in the amount of \$11,400. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical and workers' compensation.
- 2005-06 Budget includes the reduction of one of three positions per City attrition plan. Two other positions are included in salaries and benefits as overfills. Other Financing reflects the savings achieved (\$1.2 million) from a 2004 refinancing of certain Tax Allocation Bonds. Benefits increase reflects higher costs for health and dental insurance and PERS retirement.
- 2006-07 This department was expanded to include the Housing Services program in FY2005/06. Full-Time reflects the attrition reduction of one position and the reassignment of one position due to the FY2005-06 reorganization. Benefits increase reflects higher costs for health insurance and PERS retirement. Operating expenses include additional contractual services for business development. Other financing includes adjustment for latest cost allocation plan.
- 2007-08 Full-time positions include the addition of a Community Services Officer for the Downtown District and one position included as an overfill. Operating expenses include interfund billing for legal services. Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.
- 2008-09 Full-time and benefits reflect the elimination of 5 positions. 4 in the housing program due to the outsourcing of the administration of housing loans and grants to the County and 1 attrition position in the planning program. Operating expenditures include the cost of outsourcing the housing programs to the County. Other financing includes the cost of assuming Library maintenance and adjustment for the latest cost allocation plan.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Police**

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
Expenditure					
Personnel:					
Full-time	\$ 15,929,720	\$ 16,520,711	\$ 16,818,307	\$ 17,735,258	\$ 19,020,270
Part-time	713,998	612,385	704,371	852,722	869,803
Overtime	1,255,202	1,417,547	1,420,682	1,516,937	1,649,654
Benefits	<u>11,188,183</u>	<u>11,859,194</u>	<u>12,070,910</u>	<u>12,099,897</u>	<u>12,917,778</u>
Total Salaries and Benefits	<u>\$ 29,087,103</u>	<u>\$ 30,409,837</u>	<u>\$ 31,014,270</u>	<u>\$ 32,204,814</u>	<u>\$ 34,457,505</u>
Operating Expenses	<u>\$ 2,567,933</u>	<u>\$ 2,525,399</u>	<u>\$ 2,938,261</u>	<u>\$ 2,898,676</u>	<u>\$ 2,682,363</u>
Fixed Charges:					
Fleet	\$ 1,033,217	\$ 1,124,110	\$ 1,188,757	\$ 1,223,081	\$ 1,282,570
Information Technology	1,234,177	1,307,036	1,288,664	1,560,317	1,915,790
Buildings	1,130,069	1,093,531	1,214,407	1,437,758	1,372,504
Risk Mgmt./Liability	<u>390,125</u>	<u>400,772</u>	<u>411,689</u>	<u>492,892</u>	<u>466,860</u>
Total Fixed Charges	<u>\$ 3,787,588</u>	<u>\$ 3,925,449</u>	<u>\$ 4,103,517</u>	<u>\$ 4,714,048</u>	<u>\$ 5,037,724</u>
Other Financing Uses	<u>\$ 36,006</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 35,478,630</u>	<u>\$ 36,860,685</u>	<u>\$ 38,056,048</u>	<u>\$ 39,817,538</u>	<u>\$ 42,177,592</u>
Funding Sources					
General Fund	\$ 34,604,951	\$ 36,860,685	\$ 38,056,048	\$ 39,817,538	\$ 42,177,592
Proposition 172	623,253	-	-	-	-
Supplemental Law Enforcement	<u>250,426</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 35,478,630</u>	<u>\$ 36,860,685</u>	<u>\$ 38,056,048</u>	<u>\$ 39,817,538</u>	<u>\$ 42,177,592</u>
Personnel Allocation					
Full-time	226.00	226.00	223.00	219.00	220.00
Part-time (FTE)	28.86	21.69	23.41	23.06	23.40

Note: Positions shown here are allocated to this department but charge to other departments or capital projects and do not show as a FTE on the Department's Program Summary.

- 2004-05 Eliminated one DARE officer and one sergeant, added two programmers and reduced operations for a total savings of \$349,380. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Budget includes the reduction of two of three positions per City attrition plan. One other position is included in salaries and benefits as an overfill. Benefits increase reflects higher costs for health and dental insurance and PERS retirement. Salaries reflect the upward revaluation of the police chief position.
- 2006-07 Full-time includes the attrition reduction of one position, revaluation of dispatchers and the results of differential pay study. Benefits increase reflects higher costs of health insurance and PERS retirement. Operating expenses reflect additional contractual services and the higher cost of energy utilities.
- 2007-08 Full-time includes reductions for the transfer of four positions to the Information Technology department, increases for the latest differential pay study and increases reflecting current staff professional pay salary achievements. Part-time and over-time reflect the increased need for police services. Operating expense reductions are primarily due to the transfer of informational technology related expenditures to the information technology department offset partially by increased costs of staff development. Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.
- 2008-09 Salaries and benefits include wage increases per new Concord Police Officers Association contracts, two new contract positions for parking enforcement and the reduction of one clerical position. Operating expenditures includes the transfer of information technology expenditures. Fixed charges include the costs of the new Computer Assisted Dispatch System and adjustment for actual services and/or equipment provided by internal service funds.

City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Public Works

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
Expenditures					
Personnel:					
Full-time	\$ 4,573,314	\$ 4,728,690	\$ 4,613,514	\$ 5,456,551	\$ 5,596,512
Part-time	916,474	950,472	916,525	1,023,470	1,027,691
Overtime	159,628	193,211	226,691	167,683	192,057
Benefits	<u>2,841,829</u>	<u>3,295,655</u>	<u>3,398,650</u>	<u>3,765,143</u>	<u>3,875,117</u>
Total Salaries and Benefits	\$ 8,491,245	\$ 9,168,028	\$ 9,155,380	\$ 10,412,847	\$ 10,691,377
Operating Expenses	\$ 6,575,408	\$ 6,497,743	\$ 5,132,523	\$ 7,163,065	\$ 7,447,008
Fixed Charges:					
Fleet	\$ 442,701	\$ 471,757	\$ 500,371	\$ 911,567	\$ 945,904
Information Technology	244,705	254,168	229,470	514,905	532,134
Buildings	589,380	646,028	677,886	482,223	460,336
Risk Mgmt./Liability	<u>186,397</u>	<u>191,484</u>	<u>196,700</u>	<u>468,289</u>	<u>443,556</u>
Total Fixed Charges	\$ 1,463,183	\$ 1,563,437	\$ 1,604,427	\$ 2,376,984	\$ 2,381,930
Other Financing Uses	\$ 7,959	\$ 7,398	\$ 6,319	\$ 201,470	\$ 207,394
Total Expenditures	\$ 16,537,795	\$ 17,236,606	\$ 15,898,649	\$ 20,154,366	\$ 20,727,709
Funding Sources					
General Fund	\$ 7,889,828	\$ 8,317,970	\$ 8,228,093	\$ 9,538,552	\$ 9,827,489
State Gas Tax	1,098,997	1,230,270	888,678	1,714,707	1,432,417
State Gas Tax-Prop 111	453,581	693,707	671,200	612,048	273,175
Street Lighting	1,055,333	767,120	791,078	923,438	941,308
Traffic Systems Mgmt.	72,736	40,329	46,260	51,658	56,488
Measure C Local	878,398	697,007	543,546	1,255,874	972,220
Traffic Congestion Relief	-	-	414,493	-	959,188
Fleet Maintenance	1,417,543	1,636,962	1,001,476	1,842,886	1,959,287
Maintenance Districts	335,423	313,748	314,914	659,542	682,769
Building Maintenance Fund	<u>3,335,956</u>	<u>3,539,493</u>	<u>2,998,911</u>	<u>3,555,661</u>	<u>3,623,368</u>
	\$ 16,537,795	\$ 17,236,606	\$ 15,898,649	\$ 20,154,366	\$ 20,727,709
Personnel Allocation					
Full-time	109.00	95.00	99.00	99.00	99.00
Part-time (FTE)	37.46	26.60	38.72	39.20	39.05

Note: Positions shown here are allocated to this department but charge to other departments or capital projects and do not show as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Eliminated 11 full-time positions, added seasonal and reduced operating expenses for a savings of \$658,000. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Added one position to assist with maintenance of street light system purchased from Pacific Gas and Electric. Includes transfer of 2 positions from Community & Recreation Services. Benefits increase can be attributed to higher cost for medical and dental insurance workers' compensation and PERS retirement. Salaries reflect the upward revaluation of several positions.
- 2006-07 Full-Time includes the transfer of the recreation utility worker from Community & Recreation. Benefits increase reflects higher costs for health insurance and PERS retirement. Operating expenses include the higher costs for fuel and energy utilities.
- 2007-08 Salaries & Benefits reflect cost savings engendered by the realignment of management positions and changes in health and dental plan coverage options by department staff. Operating expenses are higher primarily due to higher costs of contracts involving petroleum based construction products. Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.
- 2008-09 Operating expenditures are higher primarily due to higher costs for fuel and energy utilities and the addition of library maintenance duties.

City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Storm Water Management

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
Expenditures					
Personnel:					
Full-time	\$ 472,255	\$ 493,141	\$ 440,712	\$ 484,792	\$ 493,672
Part-time	1,009	8,877	12,944	-	-
Overtime	10,131	21,268	14,433	25,318	8,734
Benefits	<u>276,929</u>	<u>340,610</u>	<u>283,385</u>	<u>312,196</u>	<u>317,990</u>
Total Salaries and Benefits	\$ 760,324	\$ 863,896	\$ 751,474	\$ 822,306	\$ 820,396
Operating Expenses	\$ 347,951	\$ 427,357	\$ 468,739	\$ 523,639	\$ 1,251,834
Fixed Charges:					
Fleet	\$ 97,613	\$ 99,151	\$ 100,683	\$ 172,482	\$ 179,589
Information Technology	11,400	11,675	11,955	47,409	48,832
Risk Mgmt./Liability	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,192</u>	<u>29,545</u>
Total Fixed Charges	\$ 109,013	\$ 110,826	\$ 112,638	\$ 251,083	\$ 257,966
Other Financing Uses	\$ 341,207	\$ 356,856	\$ 383,130	\$ 398,455	\$ 406,424
Total Expenditures	\$ 1,558,495	\$ 1,758,935	\$ 1,715,981	\$ 1,995,483	\$ 2,736,620
Funding Sources					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water Parcel Tax	<u>1,558,495</u>	<u>1,758,935</u>	<u>1,715,981</u>	<u>1,995,483</u>	<u>2,736,620</u>
	\$ 1,558,495	\$ 1,758,935	\$ 1,715,981	\$ 1,995,483	\$ 2,736,620
Personnel Allocation					
Full-time	4.00	4.00	4.00	4.00	4.00
Part-time (FTE)					

Note: Positions shown here are allocated to this department but contain charges from other departments and do not show as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Reduced operating expenses for a savings of \$75,107. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical and workers' compensation.
- 2005-06 Benefits increase can be attributed to higher cost for medical and dental insurance, workers' compensation and PERS retirement.
- 2006-07 Benefits increase can be attributed to higher cost for medical insurance and PERS retirement.
- 2007-08 Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.
- 2008-09 Operating expenditures include the increased cost of the Municipal Regional Permit and higher costs for sweeper supplies.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Golf Course**

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
Expenditures					
Personnel:					
Full-time	\$ 303,707	\$ 180,498	\$ 37,937	\$ 42,333	\$ 45,774
Part-time	175,102	104,924	70	-	-
Overtime	9,115	9,466	253	-	-
Benefits	<u>184,424</u>	<u>116,344</u>	<u>20,183</u>	<u>22,038</u>	<u>23,869</u>
Total Salaries and Benefits	<u>\$ 672,348</u>	<u>\$ 411,232</u>	<u>\$ 58,443</u>	<u>\$ 64,371</u>	<u>\$ 69,643</u>
Operating Expenses	<u>\$ 783,464</u>	<u>\$ 931,655</u>	<u>\$ 1,394,979</u>	<u>\$ 1,367,982</u>	<u>\$ 1,395,228</u>
Fixed Charges:					
Fleet	\$ 18,867	\$ 19,219	\$ -	\$ -	\$ -
Information Technology	4,396	4,489	4,584	31,207	32,142
Risk Mgmt./Liability	<u>22,617</u>	<u>23,235</u>	<u>42,404</u>	<u>15,462</u>	<u>14,645</u>
Total Fixed Charges	<u>\$ 45,880</u>	<u>\$ 46,943</u>	<u>\$ 46,988</u>	<u>\$ 46,669</u>	<u>\$ 46,787</u>
Other Financing Uses	<u>\$ 84,613</u>	<u>\$ 80,697</u>	<u>\$ 105,652</u>	<u>\$ 218,535</u>	<u>\$ 323,568</u>
Total Expenditures	<u>\$ 1,586,305</u>	<u>\$ 1,470,527</u>	<u>\$ 1,606,062</u>	<u>\$ 1,697,557</u>	<u>\$ 1,835,226</u>
Funding Sources					
User Fees	<u>\$ 1,586,305</u>	<u>\$ 1,470,527</u>	<u>\$ 1,606,062</u>	<u>\$ 1,697,557</u>	<u>\$ 1,835,226</u>
Personnel Allocation					
Full-time	5.00	5.00	0.00	0.00	0.00
Part-time (FTE)	5.54	6.06	0.00	0.00	0.00

Note: Positions shown here are allocated to this department but charge to other departments or capital projects and do not show as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Reduced operating expenses and increased part-time for a net savings of \$15,823. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Benefits increase can be attributed to higher cost for medical and dental insurance, workers' compensation and PERS retirement. In order to remain solvent, the beginning fund balance in the 10-Year Plan includes a \$157,000 transfer from the General Fund and a \$80,000 reduction in fees for reimbursable services.
- 2006-07 Reduction in Salaries & Benefits can be attributed to implementation of maintenance contract effective Jan. 2006. Operating expenses include the maintenance contract, reduction in judgment obligation bond debt service transfer and reduction in cost allocation plan assignment to provide for zero end of year fund balance.
- 2007-08 Operating expenses include cost allocation plan assignment to provide for zero end of year fund balance. Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.
- 2008-09 Operating expenses include cost allocation plan assignment to provide for zero end of year fund balance. Other financing uses includes repayment of loan for capital improvement projects.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2009
Sewer Enterprise**

	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Actual <u>2006-07</u>	Adopted Budget <u>2007-08</u>	Adopted Budget <u>2008-09</u>
Expenditures					
Personnel:					
Full-time	\$ 590,877	\$ 597,431	\$ 635,587	\$ 639,792	\$ 670,944
Part-time	4,286	5,000	215	-	-
Overtime	50,827	38,873	45,920	54,204	54,782
Benefits	<u>364,095</u>	<u>453,174</u>	<u>474,143</u>	<u>440,504</u>	<u>452,813</u>
Total Salaries and Benefits	\$ 1,010,085	\$ 1,094,478	\$ 1,155,865	\$ 1,134,500	\$ 1,178,539
Operating Expenses	\$ 12,193,010	\$ 13,070,452	\$ 14,841,461	\$ 12,565,274	\$ 12,250,063
Fixed Charges:					
Fleet	\$ 107,583	\$ 109,771	\$ 111,954	\$ 132,039	\$ 130,049
Information Technology	16,536	16,746	19,438	43,809	45,123
Buildings	-	-	-	35,233	33,635
Risk Mgmt./Liability	<u>30,330</u>	<u>31,157</u>	<u>142,006</u>	<u>42,486</u>	<u>40,240</u>
Total Fixed Charges	\$ 154,449	\$ 157,674	\$ 273,398	\$ 253,567	\$ 249,047
Other Financing Uses	\$ 482,174	\$ 511,917	\$ 471,126	\$ 1,334,638	\$ 1,680,764
Total Expenditures	\$ 13,839,718	\$ 14,834,521	\$ 16,741,850	\$ 15,287,979	\$ 15,358,413
Funding Sources					
Sewer Service Fees	<u>\$ 13,839,718</u>	<u>\$ 14,834,521</u>	<u>\$ 16,741,850</u>	<u>\$ 15,287,979</u>	<u>\$ 15,358,413</u>
Personnel Allocation					
Full-time	9.00	9.00	9.00	9.00	9.00
Part-time (FTE)	0.23				

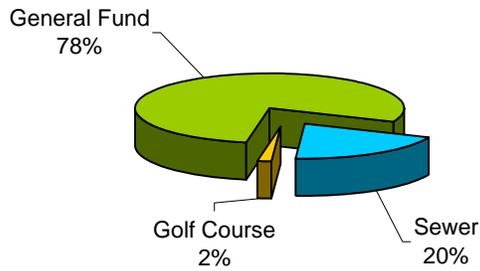
Note: Positions shown here are allocated to this department but contain charges from other departments which are reflected as a FTE on the Department's Program Summary.

Significant Changes

- 2004-05 Reduced operating expenses for a savings of \$34,803. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, workers' compensation.
- 2005-06 Operating expense reflects Central Sanitary District increased operating costs for treatment. Benefits increase can be attributed to higher cost for medical and dental insurance, workers' compensation and PERS retirement.
- 2006-07 Benefits increase can be attributed to higher cost for medical insurance and PERS retirement. Operating expenses reflect Central Sanitary District increased operating costs for treatment, updated cost allocation plan overhead assignment and transfer of judgment obligation bond debt service to the Liability Internal Service Fund service fee.
- 2007-08 Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.
- 2008-09 Operating expenditures are lower primarily due to a reduction in cost allocation plan overhead costs that are partially offset by an increase in Central Sanitary District operating costs for sewage treatment.



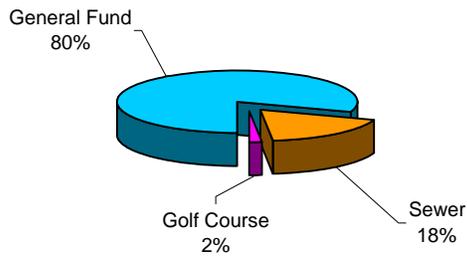
**General Fund & Enterprises
Budgeted Capital & Operating Expenditures
June 30, 2009**



Total Capital & Operating Budget

General Fund	\$	80,676,425
Sewer		20,103,464
Golf Course		1,835,226
Total	\$	<u>102,615,115</u>

**General Fund & Enterprises
Total Revenues
June 30, 2009**



Total Revenues

General Fund	\$	80,362,032
Sewer		17,877,308
Golf Course		1,797,808
Total	\$	<u>100,037,148</u>

City of Concord
Operating Budgets
For the General Fund and the Enterprise Funds

	<u>General Fund</u>	<u>Sewer Operations</u>	<u>Golf Course</u>	<u>Total</u>
ESTIMATED FUND BALANCE AS OF JUNE 30, 2008	\$ 7,794,346	\$ 10,613,771	\$ 198,948	\$ 18,607,065
REVENUES				
Taxes	\$ 63,136,064			\$ 63,136,064
Licenses & Permits	1,356,086			1,356,086
Fines & Forfeitures	909,187			909,187
Use of Money & Property	1,127,894	326,805	6,200	1,460,899
Intergovernmental	1,051,839			1,051,839
Service Charges	10,414,405	17,550,503	1,741,608	29,706,516
Other	<u>180,995</u>	<u>-</u>	<u>50,000</u>	<u>230,995</u>
Total Revenues	<u>\$ 78,176,470</u>	<u>\$ 17,877,308</u>	<u>\$ 1,797,808</u>	<u>\$ 97,851,586</u>
EXPENDITURES				
Salaries & Benefits	\$ 56,775,310	\$ 1,178,539	\$ 69,643	\$ 58,023,492
Operating Expenditures	9,821,259	12,250,063	1,395,228	23,466,550
Fixed Charges	<u>12,513,163</u>	<u>249,047</u>	<u>46,787</u>	<u>12,808,997</u>
Total Expenditures	<u>\$ 79,109,732</u>	<u>\$ 13,677,649</u>	<u>\$ 1,511,658</u>	<u>\$ 94,299,039</u>
OTHER FINANCING SOURCES & (USES)				
Transfers In (Inter & Intra)	\$ 2,185,562			\$ 2,185,562
Transfers Out (Inter & Intra)	(99,184)			(99,184)
Lease/Bond Payment	<u>-</u>	<u>(1,680,764)</u>	<u>(323,568)</u>	<u>(2,004,332)</u>
Total Other Financing Sources and Uses	<u>\$ 2,086,378</u>	<u>\$ (1,680,764)</u>	<u>\$ (323,568)</u>	<u>\$ 82,046</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ 1,153,116</u>	<u>\$ 2,518,895</u>	<u>\$ (37,418)</u>	<u>\$ 3,634,593</u>
Less: Contingency Reserve	\$ 7,479,953	\$ 1,319,468	\$ 161,530	\$ 8,960,951
CAPITAL IMPROVEMENT PROJECTS	<u>\$ 1,467,509</u>	<u>\$ 4,745,051</u>	<u>\$ -</u>	<u>\$ 6,212,560</u>
ESTIMATED FUND BALANCE AT JUNE 30, 2009	<u>\$ -</u>	<u>\$ 7,068,147</u>	<u>\$ -</u>	<u>\$ 7,068,147</u>

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