

**Summary by Fund & Department**

**CITY OF CONCORD  
DEPARTMENTAL SUMMARIES  
ALL FUNDING SOURCES  
FOR YEAR ENDING JUNE 30, 2011**

**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 2010-11 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 & Engineering 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, 2011**

**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/J - 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, 2011**

- **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 - ALL FUNDS**  
**FOR THE YEAR ENDING JUNE 30, 2011**

	Actual 2006-2007	Actual 2007-08	Actual 2008-09	Adopted Budget 2009-10	Adopted Budget 2010-11
<b>REVENUES:</b>					
Taxes	\$ 77,785,781	\$ 77,692,324	\$ 75,189,695	\$ 70,534,841	\$ 68,089,597
Licenses and permits	2,964,758	1,599,886	3,552,004	1,218,051	1,377,891
Intergovernmental	10,335,061	8,265,306	12,411,998	13,416,827	18,795,549
Charges for current services	42,096,001	44,289,939	44,748,197	46,659,711	43,854,381
Fines and forfeitures	989,426	1,055,807	1,108,677	1,040,223	1,096,392
Use of money and property	11,543,120	11,710,574	7,889,953	6,090,988	6,027,345
Other	23,955,040	9,323,598	5,939,904	2,398,832	4,354,382
<b>Total Revenues</b>	<b>\$ 169,669,187</b>	<b>\$ 153,937,434</b>	<b>\$ 150,840,428</b>	<b>\$ 141,359,473</b>	<b>\$ 143,595,537</b>
<b>EXPENDITURES:</b>					
Current:					
Salaries and benefits	\$ 65,983,002	\$ 69,956,019	\$ 74,363,419	\$ 68,257,116	\$ 65,628,472
Operating expenditures	43,534,212	54,113,128	35,128,093	48,552,547	51,567,427
Fixed charges	11,174,184	14,449,901	14,593,929	12,760,161	11,618,240
Capital projects	20,766,621	21,638,676	31,119,301	24,701,616	17,605,063
Debt services	10,441,816	10,903,210	11,014,657	20,104,376	11,151,302
<b>Total Expenditures</b>	<b>\$ 151,899,835</b>	<b>\$ 171,060,934</b>	<b>\$ 166,219,399</b>	<b>\$ 174,375,816</b>	<b>\$ 157,570,504</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ 17,769,352</b>	<b>\$ (17,123,500)</b>	<b>\$ (15,378,971)</b>	<b>\$ (33,016,343)</b>	<b>\$ (13,974,967)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Conversion to unallocated reserve balance	\$ (1,658,626)	\$ 10,999,797	\$ 12,589,257	\$ (1,265,044)	\$ -
Transfers in	15,448,571	14,085,217	15,166,374	21,085,576	11,188,135
Transfers (out)	(15,448,571)	(14,085,217)	(15,166,374)	(21,085,576)	(11,188,135)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ (1,658,626)</b>	<b>\$ 10,999,797</b>	<b>\$ 12,589,257</b>	<b>\$ (1,265,044)</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 16,110,726</b>	<b>\$ (6,123,703)</b>	<b>\$ (2,789,714)</b>	<b>\$ (34,281,387)</b>	<b>\$ (13,974,967)</b>
Fund balance at beginning of year	151,803,808	167,914,534	161,790,831	159,001,117	124,719,730
Fund balance at end of year	<u>\$167,914,534</u>	<u>\$161,790,831</u>	<u>\$159,001,117</u>	<u>\$124,719,730</u>	<u>\$110,744,763</u>



CITY OF CONCORD

FUND BALANCE SUMMARY BY FUND  
FOR THE YEAR ENDING JUNE 30, 2011

	Estimated		Transfers		Estimated	
	Fund Balance 07/01/2010	Revenues	Expenditures	In	Out	Fund Balance 06/30/2011
<b>GENERAL FUND</b>	\$ 9,619,000	\$ 64,849,627	\$ 70,896,586	\$ 17,050	\$ 95,484	\$ 3,493,607
<b>PAVILION FUND</b>	\$ 185,789	\$ 214,371	\$ 78,886	\$ -	\$ -	\$ 321,274
<b>SPECIAL REVENUE FUNDS</b>						
Gas Tax	\$ 1,149,663	\$ 2,023,000	\$ 1,626,160	\$ -	\$ -	\$ 1,546,503
Storm Water Management	1,866,017	1,986,330	1,807,496	-	-	2,044,851
Maintenance Districts	2,720,463	1,767,607	1,624,081	-	-	2,863,989
Art in Public Places	129,519	2,000	-	-	-	131,519
Traffic System Management	55,856	4,000	44,646	-	4,000	11,210
RDA Housing Set-Aside	2,704,611	193,000	3,488,863	3,130,368	-	2,539,116
Monument Community Partnership	588	2,000	-	-	-	2,588
Housing & Community Services	2,372,033	1,227,802	1,047,931	43,346	13,050	2,582,200
Total Special Revenue	\$ 10,998,750	\$ 7,205,739	\$ 9,639,177	\$ 3,173,714	\$ 17,050	\$ 11,721,976
<b>DEBT SERVICE FUNDS</b>						
RDA Tax Allocation Bonds	\$ 3,484,248	\$ 19,000	\$ 6,354,171	\$ 6,434,783		\$ 3,583,860
RDA Revenue Bonds	728,767	5,000	629,083	629,083		733,767
RDA Parking Structure Bonds	766,918	15,000	738,021	738,021		781,918
Concord Pavilion Revenue Bonds	2,149,023	1,101,000	964,732	-		2,285,291
Assessment Districts	187,716	67,500	37,240	-		217,976
Certifications of Participation	64,938	-	95,484	95,484	-	64,938
Total Debt Service	\$ 7,381,610	\$ 1,207,500	\$ 8,818,731	\$ 7,897,371	\$ -	\$ 7,667,750
<b>CAPITAL PROJECTS FUNDS</b>						
Measure C/J	\$ 610,841	\$ 1,322,000	\$ 462,930	\$ -	\$ -	\$ 1,469,911
Measure J Streets/Ramps	-	1,342,400	1,342,400	-	-	-
Measure WW	3,320,013	-	1,511,333	-	-	1,808,680
Developers' Fees Parkland	66,100	298,525	188,885	-	-	175,740
Developers' Fees O.S.I.P.	777,786	34,452	217,955	-	-	594,283
Developers' Fees Storm Drain/TM	501,293	7,190	-	-	-	508,483
Traffic Congest. Relief/Prop. 1B	98,983	3,130,838	2,042,794	-	-	1,187,027
Federal Grants	-	-	-	-	-	-
General Reimbursable Projects	-	9,246,944	9,246,944	-	-	-
Total Capital	\$ 5,375,016	\$ 15,382,349	\$ 15,013,241	\$ -	\$ -	\$ 5,744,124
<b>ENTERPRISE FUNDS</b>						
Sewer	\$ 13,321,649	\$ 18,674,000	\$ 22,136,843	\$ -	\$ -	\$ 9,858,806
Golf Course	104,000	1,542,705	1,521,705	-	-	125,000
Total Enterprise	\$ 13,425,649	\$ 20,216,705	\$ 23,658,548	\$ -	\$ -	\$ 9,983,806
<b>INTERNAL SERVICE FUNDS</b>						
Workers' Compensation	\$ 3,571,752	\$ 2,933,628	\$ 2,483,260	\$ -	\$ 100,000	\$ 3,922,120
Risk Management/ Liability	2,600,690	1,075,631	1,257,228	100,000	-	2,519,093
Post Retirement Healthcare	11,689,144	2,379,767	3,147,476	-	-	10,921,435
Fleet Maintenance	2,121,318	2,642,596	2,245,570	-	-	2,518,344
Information Technology	4,950,606	5,287,733	5,619,891	-	-	4,618,448
Building Maintenance	1,770,004	3,129,018	3,320,746	-	-	1,578,276
Total Internal Service	\$ 26,703,514	\$ 17,448,373	\$ 18,074,171	\$ 100,000	\$ 100,000	\$ 26,077,716
<b>FIDUCIARY FUNDS</b>						
Pension Trust	\$ 42,142,023	\$ 3,047,000	\$ 5,510,000	\$ -	\$ -	\$ 39,679,023
<b>REDEVELOPMENT AGENCY</b>	\$ 8,888,379	\$ 14,023,873	\$ 5,881,164	\$ -	\$ 10,975,601	\$ 6,055,487
<b>TOTAL CITY</b>	\$ 124,719,730	\$ 143,595,537	\$ 157,570,504	\$ 11,188,135	\$ 11,188,135	\$ 110,744,763

**CITY OF CONCORD**  
**REVENUE SUMMARY BY FUND (INCLUDES TRANSFERS IN)**  
**FOR THE YEAR ENDING JUNE 30, 2011**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>GENERAL FUND</b>	\$ 76,276,275	\$ 74,696,220	\$ 72,759,133	\$ 66,223,766	\$ 64,866,677
<b>PAVILION FUND</b>	\$ 86,087	\$ 318,663	\$ 149,565	\$ 214,371	\$ 214,371
<b>SPECIAL REVENUE FUNDS</b>					
Gas Tax	\$ 2,358,091	\$ 2,291,064	\$ 2,052,686	\$ 2,207,395	\$ 2,023,000
Storm Water Management	2,023,680	2,037,338	2,108,112	2,354,611	1,986,330
Maintenance Districts	1,441,790	1,583,558	1,772,233	1,766,213	1,767,607
Art in Public Places	5,039	6,159	3,426	2,000	2,000
Traffic System Management	6,319	6,367	2,573	4,000	4,000
RDA Housing Set-Aside	3,190,842	3,380,393	3,712,684	3,472,226	3,323,368
Monument Community Partnership	239,867	262,230	277,696	2,000	2,000
Housing & Community Services	1,877,258	1,504,047	1,913,688	1,311,999	1,271,148
Total Special Revenue	<u>\$ 11,142,886</u>	<u>\$ 11,071,156</u>	<u>\$ 11,843,098</u>	<u>\$ 11,120,444</u>	<u>\$ 10,379,453</u>
<b>DEBT SERVICE FUNDS</b>					
RDA Tax Allocation Bonds	\$ 6,353,115	\$ 6,481,844	\$ 5,522,516	\$ 6,304,134	\$ 6,453,783
RDA Revenue Bonds	646,431	706,193	698,865	692,694	634,083
RDA Parking Structure Bonds	740,056	729,757	757,924	754,691	753,021
Concord Pavilion Revenue Bonds	1,772,766	1,820,681	1,729,537	10,220,473	1,101,000
Assessment Districts	75,624	69,535	68,954	60,000	67,500
Certifications of Participation	101,770	99,981	91,245	96,775	95,484
Total Debt Service	<u>\$ 9,689,762</u>	<u>\$ 9,907,991</u>	<u>\$ 8,869,041</u>	<u>\$ 18,128,767</u>	<u>\$ 9,104,871</u>
<b>CAPITAL PROJECTS FUNDS</b>					
Measure C/J	\$ 1,522,269	\$ 16,332	\$ 1,488,379	\$ 1,353,778	\$ 1,322,000
Measure C I-680	192,108	259	167,881	-	-
Measure J Streets/Ramps	-	-	-	3,800,000	1,342,400
Measure WW	-	-	-	-	-
Developers' Fees Parkland	687,178	216,187	12,742	373,159	298,525
Developers' Fees O.S.I.P.	928,017	223,388	1,938,333	22,475	34,452
Developers' Fees Storm Drain/TM	91,119	33,346	90,899	25,568	7,190
Federal Street Assistance	12,947	(78,214)	41,447	-	-
Traffic Congestion Relief/Prop 1B	49,729	2,015,295	1,122,714	1,182,680	3,130,838
General Reimbursable Projects	5,035,974	3,144,928	6,367,334	3,575,017	9,246,944
Total Capital	<u>\$ 8,519,341</u>	<u>\$ 5,571,521</u>	<u>\$ 11,229,729</u>	<u>\$ 10,332,677</u>	<u>\$ 15,382,349</u>
<b>ENTERPRISE FUNDS</b>					
Sewer	\$ 17,338,521	\$ 19,408,949	\$ 19,221,102	\$ 18,584,000	\$ 18,674,000
Golf Course	1,656,648	1,656,296	1,502,299	1,835,852	1,542,705
Total Enterprise	<u>\$ 18,995,169</u>	<u>\$ 21,065,245</u>	<u>\$ 20,723,401</u>	<u>\$ 20,419,852</u>	<u>\$ 20,216,705</u>
<b>INTERNAL SERVICE FUNDS</b>					
Workers' Compensation	\$ 2,152,738	\$ 2,289,443	\$ 2,208,949	\$ 2,110,270	\$ 2,933,628
Risk Management/ Liability	1,549,145	1,556,193	2,353,433	1,572,037	1,175,631
Post Retirement Healthcare	6,958,769	3,235,889	1,543,525	1,736,514	2,379,767
Fleet Maintenance	2,635,232	2,986,915	2,968,727	2,738,911	2,642,596
Information Technology	3,760,314	6,486,963	7,038,696	5,901,758	5,287,733
Building Maintenance	4,269,623	5,309,390	4,265,483	3,376,478	3,129,018
Total Internal Service	<u>\$ 21,325,821</u>	<u>\$ 21,864,793</u>	<u>\$ 20,378,813</u>	<u>\$ 17,435,968</u>	<u>\$ 17,548,373</u>
<b>FIDUCIARY FUNDS</b>					
Pension Trust	\$ 4,371,210	\$ 4,284,349	\$ 3,047,365	\$ 3,001,000	\$ 3,047,000
<b>REDEVELOPMENT AGENCY</b>	<u>\$ 33,011,294</u>	<u>\$ 16,641,485</u>	<u>\$ 17,106,730</u>	<u>\$ 15,568,204</u>	<u>\$ 14,023,873</u>
<b>TOTAL CITY</b>	<u>\$ 183,417,845</u>	<u>\$ 165,421,423</u>	<u>\$ 166,106,875</u>	<u>\$ 162,445,049</u>	<u>\$ 154,783,672</u>

**CITY OF CONCORD**  
**EXPENDITURES SUMMARY BY FUND (INCLUDES TRANSFERS OUT)**  
**FOR THE YEAR ENDING JUNE 30, 2011**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>GENERAL FUND</b>	\$ 74,754,425	\$ 78,693,410	\$ 78,783,267	\$ 76,304,929	\$ 70,992,070
<b>PAVILION FUND</b>	\$ 115,696	\$ 124,997	\$ 61,125	\$ 352,604	\$ 78,886
<b>SPECIAL REVENUE FUNDS</b>					
Gas Tax	\$ 2,052,510	\$ 3,290,481	\$ 2,130,984	\$ 2,211,832	\$ 1,626,160
Storm Water Management	1,715,981	2,009,636	2,067,887	2,559,292	1,807,496
Maintenance Districts	1,105,992	1,119,152	1,359,330	1,516,278	1,624,081
Art in Public Places	-	-	-	-	-
Traffic System Management	46,260	12,131	63,388	63,615	48,646
RDA Housing Set-Aside	2,017,276	1,676,442	2,057,300	6,991,832	3,488,863
Monument Community Partnership	248,510	262,350	277,696	-	-
Housing & Community Services	1,882,784	1,253,818	1,479,752	1,602,516	1,060,981
Total Special Revenue	<u>\$ 9,069,313</u>	<u>\$ 9,624,010</u>	<u>\$ 9,436,337</u>	<u>\$ 14,945,365</u>	<u>\$ 9,656,227</u>
<b>DEBT SERVICE FUNDS</b>					
RDA Tax Allocation Bonds	\$ 6,363,035	\$ 6,385,537	\$ 6,435,170	\$ 6,348,771	\$ 6,354,171
RDA Revenue Bonds	688,978	694,120	690,659	685,194	629,083
RDA Parking Structure Bonds	740,554	744,340	743,224	739,361	738,021
Concord Pavilion Revenue Bonds	1,786,642	1,784,417	1,782,514	9,849,399	964,732
Assessment Districts	41,541	108,613	39,292	40,120	37,240
Certifications of Participation	98,460	98,915	98,374	96,775	95,484
Total Debt Service	<u>\$ 9,719,210</u>	<u>\$ 9,815,942</u>	<u>\$ 9,789,233</u>	<u>\$ 17,759,620</u>	<u>\$ 8,818,731</u>
<b>CAPITAL PROJECTS FUNDS</b>					
Measure C/J	\$ 982,217	\$ 2,121,040	\$ 894,024	\$ 1,223,314	\$ 462,930
Measure C I-680	192,304	82,334	235,081	-	-
Measure J Streets/Ramps	-	-	296,056	3,800,000	1,342,400
Measure WW	-	-	84,092	3,022,200	1,511,333
Developers' Fees Parkland	2,008,679	389,561	398,176	306,395	188,885
Developers' Fees O.S.I.P.	1,470,860	1,295,180	1,468,817	814,758	217,955
Developers' Fees Storm Drain/TM	248,021	-	14,566	70,000	-
Federal Street Assistance	4,618	15,183	52,366	-	-
Traffic Congestion Relief	681,727	834,950	3,032,687	1,159,250	2,042,794
Assessment Districts	-	23,343	-	-	-
General Reimbursable Projects	5,467,570	4,422,560	5,702,821	3,615,017	9,246,944
Total Capital	<u>\$ 11,055,996</u>	<u>\$ 9,184,151</u>	<u>\$ 12,178,686</u>	<u>\$ 14,010,934</u>	<u>\$ 15,013,241</u>
<b>ENTERPRISE FUNDS</b>					
Sewer	\$ 20,803,449	\$ 24,868,475	\$ 18,697,498	\$ 23,586,338	\$ 22,136,843
Golf Course	1,769,623	1,601,983	1,679,995	1,773,182	1,521,705
Total Enterprise	<u>\$ 22,573,072</u>	<u>\$ 26,470,458</u>	<u>\$ 20,377,493</u>	<u>\$ 25,359,520</u>	<u>\$ 23,658,548</u>
<b>INTERNAL SERVICE FUNDS</b>					
Workers' Compensation	\$ 2,295,484	\$ 1,962,481	\$ 2,830,383	\$ 5,049,559	\$ 2,583,260
Risk Management/ Liability	844,997	760,219	1,820,515	1,312,903	1,257,228
Post Retirement Healthcare	1,769,922	5,264,441	4,778,922	2,903,431	3,147,476
Fleet Maintenance	2,455,771	2,438,794	2,711,986	2,640,061	2,245,570
Information Technology	4,022,579	5,569,306	7,082,748	5,832,771	5,619,891
Building Maintenance	6,162,341	6,048,596	5,730,184	3,480,067	3,320,746
Total Internal Service	<u>\$ 17,551,094</u>	<u>\$ 22,043,837</u>	<u>\$ 24,954,738</u>	<u>\$ 21,218,792</u>	<u>\$ 18,174,171</u>
<b>FIDUCIARY FUNDS</b>					
Pension Trust	\$ 4,765,038	\$ 5,724,465	\$ 7,599,549	\$ 6,066,000	\$ 5,510,000
<b>REDEVELOPMENT AGENCY</b>	<u>\$ 16,044,642</u>	<u>\$ 20,868,153</u>	<u>\$ 18,300,919</u>	<u>\$ 19,443,628</u>	<u>\$ 16,856,765</u>
<b>TOTAL CITY</b>	<u>\$ 165,648,486</u>	<u>\$ 182,549,423</u>	<u>\$ 181,481,347</u>	<u>\$ 195,461,392</u>	<u>\$ 168,758,639</u>



**OPERATING EXPENDITURES SUMMARY BY ORGANIZATION  
FOR THE YEAR ENDING JUNE 30, 2011**

	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Adopted</u> <u>Budget</u> <u>2009-10</u>	<u>Adopted</u> <u>Budget</u> <u>2010-11</u>
<b>General Government:</b>					
City Attorney	1,369,632	1,440,000	1,551,835	1,191,138	1,006,735
Community Development	21,318,679	21,495,450	21,439,117	24,764,841	22,947,731
Community & Recreation Services	7,771,185	8,672,225	8,642,369	8,028,266	6,784,737
Finance	4,815,603	4,546,080	5,038,723	6,019,625	5,848,685
Reserve Funds-Intra Fund Transfers	1,200,000	398,070	-	759,654	377,061
General Fund Capital Projects	906,658	756,069	759,511	511,298	-
Human Resources	2,074,756	2,073,163	1,454,988	1,635,059	1,439,520
Information Technology	2,921,019	4,283,411	6,057,924	5,186,550	5,619,891
Office of the City Manager	2,953,424	3,484,835	3,629,448	3,024,039	2,819,246
Police	38,056,048	39,990,371	42,604,339	41,290,728	41,588,399
Public Works and Engineering	18,441,872	22,319,792	21,392,095	21,002,269	18,853,209
Storm Water Management	1,703,665	2,007,058	2,067,887	2,559,292	1,807,496
Total General Government	<u>\$ 103,532,541</u>	<u>\$ 111,466,524</u>	<u>\$ 114,638,236</u>	<u>\$ 115,972,759</u>	<u>\$ 109,092,710</u>
<b>Enterprise Funds:</b>					
Golf Course Enterprise	\$ 1,606,062	\$ 1,078,326	\$ 1,399,456	\$ 1,723,182	\$ 1,471,705
Sewer Enterprise	<u>13,112,614</u>	<u>13,562,650</u>	<u>13,283,066</u>	<u>15,450,200</u>	<u>19,036,842</u>
Total Enterprise Fund	<u>\$ 14,718,676</u>	<u>\$ 14,640,976</u>	<u>\$ 14,682,522</u>	<u>\$ 17,173,382</u>	<u>\$ 20,508,547</u>
Total Operating Budget by Organization	<u>\$ 118,251,217</u>	<u>\$ 126,107,500</u>	<u>\$ 129,320,758</u>	<u>\$ 133,146,141</u>	<u>\$ 129,601,257</u>
Add:					
Capital Improvement Projects (1)	\$ 32,913,021	\$ 40,901,516	\$ 34,771,807	\$ 38,489,631	\$ 24,828,651
Debt Service Payment	9,719,210	9,815,942	9,789,233	17,759,620	8,818,731
Pension Trust	<u>4,765,038</u>	<u>5,724,465</u>	<u>7,599,549</u>	<u>6,066,000</u>	<u>5,510,000</u>
Total Organization	<u>\$ 165,648,486</u>	<u>\$ 182,549,423</u>	<u>\$ 181,481,347</u>	<u>\$ 195,461,392</u>	<u>\$ 168,758,639</u>

(1) 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, 2011**  
**City Attorney**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 678,987	\$ 679,956	\$ 683,534	\$ 634,314	\$ 507,624
Part-time	139	3,653	406	26,085	-
Overtime	-	-	-	-	-
Benefits	<u>363,282</u>	<u>319,153</u>	<u>346,836</u>	<u>268,444</u>	<u>255,205</u>
<b>Total Salaries and Benefits</b>	<b>\$ 1,042,408</b>	<b>\$ 1,002,762</b>	<b>\$ 1,030,776</b>	<b>\$ 928,843</b>	<b>\$ 762,829</b>
<b>Operating Expenses</b>	<b>\$ 243,544</b>	<b>\$ 318,659</b>	<b>\$ 399,110</b>	<b>\$ 331,950</b>	<b>\$ 326,550</b>
<b>Fixed Charges:</b>					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	34,078	60,012	61,813	55,042	49,145
Buildings	47,406	55,609	53,084	43,738	40,662
Risk Mgmt./Liability	<u>2,196</u>	<u>2,958</u>	<u>7,052</u>	<u>2,862</u>	<u>2,272</u>
<b>Total Fixed Charges</b>	<b>\$ 83,680</b>	<b>\$ 118,579</b>	<b>\$ 121,949</b>	<b>\$ 101,642</b>	<b>\$ 92,079</b>
<b>Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (171,297)</b>	<b>\$ (174,723)</b>
<b>Total Expenditures</b>	<b>\$ 1,369,632</b>	<b>\$ 1,440,000</b>	<b>\$ 1,551,835</b>	<b>\$ 1,191,138</b>	<b>\$ 1,006,735</b>
<b>Funding Sources</b>					
General Fund	\$ 1,369,632	\$ 1,440,000	\$ 1,551,835	\$ 1,191,138	\$ 1,006,735
RDA Set Aside	-	-	-	-	-
	<u>\$ 1,369,632</u>	<u>\$ 1,440,000</u>	<u>\$ 1,551,835</u>	<u>\$ 1,191,138</u>	<u>\$ 1,006,735</u>
<b>Personnel Allocation</b>					
Full-time	6.00	6.00	6.00	4.00	4.00
Part-time (FTE)	0.00	0.00	0.05	0.36	0.00

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.

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2011**  
**Community Development**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 3,287,122	\$ 3,125,721	\$ 3,468,607	\$ 3,007,839	\$ 2,272,067
Part-time	270,650	315,648	126,399	73,511	165,611
Overtime	32,722	65,433	45,754	20,715	19,035
Benefits	<u>1,923,090</u>	<u>1,776,108</u>	<u>1,928,287</u>	<u>1,531,868</u>	<u>1,357,314</u>
<b>Total Salaries and Benefits</b>	<b>\$ 5,513,584</b>	<b>\$ 5,282,910</b>	<b>\$ 5,569,047</b>	<b>\$ 4,633,933</b>	<b>\$ 3,814,027</b>
<b>Operating Expenses</b>	<b>\$ 2,352,832</b>	<b>\$ 2,275,019</b>	<b>\$ 1,870,506</b>	<b>\$ 5,530,529</b>	<b>\$ 4,666,737</b>
<b>Fixed Charges:</b>					
Fleet	\$ 52,270	\$ 89,318	\$ 80,302	\$ 75,937	\$ 73,491
Information Technology	349,486	1,177,438	1,212,761	1,080,765	965,031
Buildings	67,659	198,663	189,644	156,256	145,266
Risk Mgmt./Liability	<u>40,429</u>	<u>62,653</u>	<u>59,345</u>	<u>60,629</u>	<u>48,121</u>
<b>Total Fixed Charges</b>	<b>\$ 509,844</b>	<b>\$ 1,528,072</b>	<b>\$ 1,542,052</b>	<b>\$ 1,373,587</b>	<b>\$ 1,231,909</b>
<b>Other Financing Uses</b>	<b>\$ 12,942,419</b>	<b>\$ 12,409,449</b>	<b>\$ 12,457,512</b>	<b>\$ 13,226,792</b>	<b>\$ 13,235,058</b>
<b>Total Expenditures</b>	<b>\$ 21,318,679</b>	<b>\$ 21,495,450</b>	<b>\$ 21,439,117</b>	<b>\$ 24,764,841</b>	<b>\$ 22,947,731</b>
<b>Funding Sources</b>					
General Fund	\$ 4,546,846	\$ 5,242,217	\$ 4,951,315	\$ 4,282,854	\$ 3,637,137
RDA Set Aside	1,892,683	1,535,646	1,537,961	3,768,591	3,272,159
Housing Assistance	8,492	45,716	24,865	44,330	41,201
Housing Conservation	149,146	115,264	93,620	143,062	91,003
Cal HFA HEIP Program	443,167	26,667	30,000	-	-
C.D.B.G.	106,533	95,280	101,500	102,187	38,678
RDA Programs	<u>14,171,812</u>	<u>14,434,660</u>	<u>14,699,856</u>	<u>16,423,817</u>	<u>15,867,553</u>
	<b>\$ 21,318,679</b>	<b>\$ 21,495,450</b>	<b>\$ 21,439,117</b>	<b>\$ 24,764,841</b>	<b>\$ 22,947,731</b>
<b>Personnel Allocation</b>					
Full-time	48.00	49.00	43.50	32.00	29.00
Part-time (FTE)	2.64	2.18	1.92	2.64	2.64

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.

**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2011  
Community & Recreation Services**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 1,316,315	\$ 1,384,630	\$ 1,434,802	\$ 1,393,790	\$ 1,040,990
Part-time	1,521,339	1,254,357	1,368,347	1,369,107	1,233,954
Overtime	3,328	3,721	2,896	-	-
Benefits	<u>999,289</u>	<u>1,013,063</u>	<u>1,076,301</u>	<u>949,284</u>	<u>834,305</u>
<b>Total Salaries and Benefits</b>	<b>\$ 3,840,271</b>	<b>\$ 3,655,771</b>	<b>\$ 3,882,346</b>	<b>\$ 3,712,181</b>	<b>\$ 3,109,249</b>
<b>Operating Expenses</b>	<b>\$ 2,370,021</b>	<b>\$ 2,554,607</b>	<b>\$ 2,367,027</b>	<b>\$ 2,185,522</b>	<b>\$ 1,958,241</b>
<b>Fixed Charges:</b>					
Fleet	\$ 55,166	\$ 60,855	\$ 60,959	\$ 57,927	\$ 56,276
Computer/Equipment	224,700	643,887	669,434	597,624	534,131
Buildings	1,023,382	1,579,539	1,507,848	1,242,381	1,155,002
Liability	<u>148,600</u>	<u>67,090</u>	<u>63,547</u>	<u>64,921</u>	<u>51,528</u>
<b>Total Fixed Charges</b>	<b>\$ 1,451,848</b>	<b>\$ 2,351,371</b>	<b>\$ 2,301,788</b>	<b>\$ 1,962,853</b>	<b>\$ 1,796,937</b>
<b>Other Financing Uses</b>	<b>\$ 109,045</b>	<b>\$ 110,476</b>	<b>\$ 91,208</b>	<b>\$ 167,710</b>	<b>\$ (79,690)</b>
<b>Total Expenditures</b>	<b>\$ 7,771,185</b>	<b>\$ 8,672,225</b>	<b>\$ 8,642,369</b>	<b>\$ 8,028,266</b>	<b>\$ 6,784,737</b>
<b>Funding Sources</b>					
General Fund	\$ 6,134,022	\$ 7,353,288	\$ 7,197,547	\$ 6,635,145	\$ 5,506,376
C.D.B.G.	426,220	518,602	437,059	590,946	483,014
GF Reimbursable Project	886,295	483,486	674,178	722,483	730,097
First Five	248,419	262,350	277,696	-	-
Child Care	<u>76,229</u>	<u>54,499</u>	<u>55,889</u>	<u>79,692</u>	<u>65,250</u>
	<b>\$ 7,771,185</b>	<b>\$ 8,672,225</b>	<b>\$ 8,642,369</b>	<b>\$ 8,028,266</b>	<b>\$ 6,784,737</b>
<b>Personnel Allocation</b>					
Full-time	20.00	20.00	20.00	17.00	15.00
Part-time (FTE)	72.62	79.11	63.73	58.92	54.70

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.

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2011**  
**Finance**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 1,480,117	\$ 1,608,881	\$ 1,719,612	\$ 1,706,824	\$ 1,462,591
Part-time	12,543	46	7,047	31,584	106,011
Overtime	11,879	9,937	799	-	-
Benefits	<u>817,161</u>	<u>875,627</u>	<u>973,991</u>	<u>1,978,391</u>	<u>1,994,925</u>
Total Salaries and Benefits	<u>\$ 2,321,700</u>	<u>\$ 2,494,491</u>	<u>\$ 2,701,449</u>	<u>\$ 3,716,799</u>	<u>\$ 3,563,527</u>
Operating Expenses	<u>\$ 803,184</u>	<u>\$ 1,008,340</u>	<u>\$ 1,371,599</u>	<u>\$ 1,451,444</u>	<u>\$ 1,521,454</u>
<b>Fixed Charges:</b>					
Fleet	\$ 130,464	\$ 96,591	\$ 6,892	\$ 6,518	\$ 6,308
Information Technology	643,602	732,751	754,772	672,087	600,063
Buildings	904,857	188,899	180,324	148,578	138,126
Risk Mgmt./Liability	<u>11,796</u>	<u>25,008</u>	<u>23,687</u>	<u>24,199</u>	<u>19,207</u>
Total Fixed Charges	<u>\$ 1,690,719</u>	<u>\$ 1,043,249</u>	<u>\$ 965,675</u>	<u>\$ 851,382</u>	<u>\$ 763,704</u>
Total Department Expenditures	<u>\$ 4,815,603</u>	<u>\$ 4,546,080</u>	<u>\$ 5,038,723</u>	<u>\$ 6,019,625</u>	<u>\$ 5,848,685</u>
<b>Other Financing Uses</b>					
Fund Transfers Out	\$ -	\$ 198,070	\$ -	\$ 759,654	\$ 377,061
Reserve Funds	1,200,000	200,000	-	-	-
Capital Projects	<u>906,658</u>	<u>756,069</u>	<u>759,511</u>	<u>511,298</u>	<u>-</u>
Total Other Financing Uses	<u>\$ 2,106,658</u>	<u>\$ 1,154,139</u>	<u>\$ 759,511</u>	<u>\$ 1,270,952</u>	<u>\$ 377,061</u>
Total Expenditures	<u>\$ 6,922,261</u>	<u>\$ 5,700,219</u>	<u>\$ 5,798,234</u>	<u>\$ 7,290,577</u>	<u>\$ 6,225,746</u>
<b>Funding Sources</b>					
General Fund	\$ 6,922,261	\$ 5,700,219	\$ 5,798,324	\$ 7,290,577	\$ 6,225,746
C.D.B.G.	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 6,922,261</u>	<u>\$ 5,700,219</u>	<u>\$ 5,798,324</u>	<u>\$ 7,290,577</u>	<u>\$ 6,225,746</u>
<b>Personnel Allocation</b>					
Full-time	26.00	27.00	27.00	21.00	18.00
Part-time (FTE)				1.07	2.76

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.

**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2011  
Human Resources**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 726,447	\$ 775,784	\$ 557,328	\$ 647,733	\$ 488,009
Part-time	3,725	32,821	30,148	-	73,580
Overtime	443	1,486	-	-	-
Benefits	<u>410,673</u>	<u>370,103</u>	<u>308,462</u>	<u>380,951</u>	<u>294,666</u>
<b>Total Salaries and Benefits</b>	<b>\$ 1,141,288</b>	<b>\$ 1,180,194</b>	<b>\$ 895,938</b>	<b>\$ 1,028,684</b>	<b>\$ 856,255</b>
<b>Operating Expenses</b>	<b>\$ 543,696</b>	<b>\$ 680,477</b>	<b>\$ 343,064</b>	<b>\$ 415,735</b>	<b>\$ 412,475</b>
<b>Fixed Charges:</b>					
Information Technology	\$ 83,885	\$ 174,633	\$ 179,875	\$ 160,157	\$ 142,963
Buildings	29,579	33,960	32,418	26,710	24,832
Risk Mgmt./Liability	<u>276,308</u>	<u>3,899</u>	<u>3,693</u>	<u>3,773</u>	<u>2,995</u>
<b>Total Fixed Charges</b>	<b>\$ 389,772</b>	<b>\$ 212,492</b>	<b>\$ 215,986</b>	<b>\$ 190,640</b>	<b>\$ 170,790</b>
<b>Total Expenditures</b>	<b>\$ 2,074,756</b>	<b>\$ 2,073,163</b>	<b>\$ 1,454,988</b>	<b>\$ 1,635,059</b>	<b>\$ 1,439,520</b>
<b>Funding Resources</b>					
General Fund	\$ 2,026,178	\$ 2,050,165	\$ 1,361,537	\$ 1,546,100	\$ 1,341,260
Post Retirement Health	3,727	-	-	-	-
Workers' Compensation	<u>44,851</u>	<u>22,998</u>	<u>93,451</u>	<u>88,959</u>	<u>98,260</u>
	<b>\$ 2,074,756</b>	<b>\$ 2,073,163</b>	<b>\$ 1,454,988</b>	<b>\$ 1,635,059</b>	<b>\$ 1,439,520</b>
<b>Personnel Allocation</b>					
Full-time	9.00	9.00	8.00	8.00	6.00
Part-time (FTE)					1.00

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.

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2011**  
**Information Technology**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 710,685	\$ 963,409	\$ 1,259,108	\$ 1,103,366	\$ 994,593
Part-time	91,539	95,450	93,665	78,816	15,444
Overtime	29,895	12,940	14,541	22,452	26,083
Benefits	<u>403,435</u>	<u>637,550</u>	<u>736,444</u>	<u>652,085</u>	<u>637,182</u>
<b>Total Salaries and Benefits</b>	<b>\$ 1,235,554</b>	<b>\$ 1,709,349</b>	<b>\$ 2,103,758</b>	<b>\$ 1,856,719</b>	<b>\$ 1,673,302</b>
<b>Operating Expenses</b>	<b>\$ 1,505,650</b>	<b>\$ 2,501,818</b>	<b>\$ 2,884,629</b>	<b>\$ 3,270,840</b>	<b>\$ 3,893,322</b>
<b>Fixed Charges:</b>					
Information Technology	\$ 130,092	\$ -	\$ -	\$ -	\$ -
Buildings	49,723	60,278	57,542	47,412	44,077
Risk Mgmt./Liability	<u>-</u>	<u>11,966</u>	<u>11,334</u>	<u>11,579</u>	<u>9,190</u>
<b>Total Fixed Charges</b>	<b>\$ 179,815</b>	<b>\$ 72,244</b>	<b>\$ 68,876</b>	<b>\$ 58,991</b>	<b>\$ 53,267</b>
<b>Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 1,000,661</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 2,921,019</b>	<b>\$ 4,283,411</b>	<b>\$ 6,057,924</b>	<b>\$ 5,186,550</b>	<b>\$ 5,619,891</b>
<b>Funding Sources</b>					
Information Tech. ISF	\$ 2,921,019	\$ 4,283,411	\$ 6,057,924	\$ 5,186,550	\$ 5,619,891
	<u>\$ 2,921,019</u>	<u>\$ 4,283,411</u>	<u>\$ 6,057,924</u>	<u>\$ 5,186,550</u>	<u>\$ 5,619,891</u>
<b>Personnel Allocation</b>					
Full-time	14.00	18.00	18.00	12.00	11.00
Part-time (FTE)	1.33	1.99	2.14	1.54	0.50

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.

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2011**  
**Office of the City Manager**

	<u>Actual</u> <u>2006-07</u>	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Adopted</u> <u>Budget</u> <u>2009-10</u>	<u>Adopted</u> <u>Budget</u> <u>2010-11</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 1,165,351	\$ 1,453,340	\$ 1,466,654	\$ 1,079,544	\$ 991,851
Part-time	33,843	62,890	34,959	18,373	60,635
Overtime	12,112	6,269	2,700	-	-
Benefits	<u>708,418</u>	<u>686,687</u>	<u>761,446</u>	<u>630,343</u>	<u>597,461</u>
<b>Total Salaries and Benefits</b>	<b>\$ 1,919,724</b>	<b>\$ 2,209,186</b>	<b>\$ 2,265,759</b>	<b>\$ 1,728,260</b>	<b>\$ 1,649,947</b>
<b>Operating Expenses</b>	<b>\$ 527,205</b>	<b>\$ 541,088</b>	<b>\$ 617,511</b>	<b>\$ 720,920</b>	<b>\$ 699,808</b>
<b>Fixed Charges:</b>					
Fleet	\$ 2,721	\$ 4,071	\$ 4,250	\$ 4,055	\$ 3,952
Information Technology	322,785	571,917	590,639	526,145	469,987
Buildings	171,479	146,876	140,209	115,525	107,397
Risk Mgmt./Liability	<u>9,510</u>	<u>11,697</u>	<u>11,080</u>	<u>11,319</u>	<u>8,984</u>
<b>Total Fixed Charges</b>	<b>\$ 506,495</b>	<b>\$ 734,561</b>	<b>\$ 746,178</b>	<b>\$ 657,044</b>	<b>\$ 590,320</b>
<b>Other Financing Uses</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ (82,185)</b>	<b>\$ (120,829)</b>
<b>Total Expenditures</b>	<b>\$ 2,953,424</b>	<b>\$ 3,484,835</b>	<b>\$ 3,629,448</b>	<b>\$ 3,024,039</b>	<b>\$ 2,819,246</b>
<b>Funding Sources</b>					
General Fund	<u>\$ 2,953,424</u>	<u>\$ 3,484,835</u>	<u>\$ 3,629,448</u>	<u>\$ 3,024,039</u>	<u>\$ 2,819,246</u>
<b>Personnel Allocation</b>					
Full-time	21.00	21.00	20.50	18.00	17.00
Part-time (FTE)	0.90	0.90	0.90	0.82	1.32

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.

**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2011  
Police**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditure</b>					
<b>Personnel:</b>					
Full-time	\$ 16,818,307	\$ 17,799,269	\$ 19,275,323	\$ 19,401,194	\$ 19,785,932
Part-time	704,371	871,928	814,163	538,143	327,071
Overtime	1,420,682	1,708,304	1,399,738	1,451,645	1,430,763
Benefits	<u>12,070,910</u>	<u>12,591,904</u>	<u>13,659,392</u>	<u>12,687,339</u>	<u>13,240,800</u>
Total Salaries and Benefits	<u>\$ 31,014,270</u>	<u>\$ 32,971,405</u>	<u>\$ 35,148,616</u>	<u>\$ 34,078,321</u>	<u>\$ 34,784,566</u>
Operating Expenses	<u>\$ 2,938,261</u>	<u>\$ 2,141,034</u>	<u>\$ 2,380,994</u>	<u>\$ 2,628,605</u>	<u>\$ 2,625,689</u>
<b>Fixed Charges:</b>					
Fleet	\$ 1,188,757	\$ 1,223,081	\$ 1,282,570	\$ 1,215,994	\$ 1,179,184
Information Technology	1,288,664	1,679,862	1,941,238	1,759,985	1,569,070
Buildings	1,214,407	1,437,758	1,372,504	1,130,865	1,051,328
Risk Mgmt./Liability	<u>411,689</u>	<u>492,892</u>	<u>466,860</u>	<u>476,958</u>	<u>378,562</u>
Total Fixed Charges	<u>\$ 4,103,517</u>	<u>\$ 4,833,593</u>	<u>\$ 5,063,172</u>	<u>\$ 4,583,802</u>	<u>\$ 4,178,144</u>
Other Financing Uses	\$ -	\$ 44,339	\$ 11,557	\$ -	\$ -
<b>Total Expenditures</b>	<u><b>\$ 38,056,048</b></u>	<u><b>\$ 39,990,371</b></u>	<u><b>\$ 42,604,339</b></u>	<u><b>\$ 41,290,728</b></u>	<u><b>\$ 41,588,399</b></u>
<b>Funding Sources</b>					
General Fund	\$ 38,056,048	\$ 39,990,371	\$ 42,604,339	\$ 41,290,728	\$ 41,588,399
Proposition 172	-	-	-	-	-
Supplemental Law Enforcement	-	-	-	-	-
	<u>\$ 38,056,048</u>	<u>\$ 39,990,371</u>	<u>\$ 42,604,339</u>	<u>\$ 41,290,728</u>	<u>\$ 41,588,399</u>
<b>Personnel Allocation</b>					
Full-time	223.00	219.00	220.00	203.00	200.00
Part-time (FTE)	23.41	23.06	23.40	14.22	8.72

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.

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2011**  
**Public Works and Engineering**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 5,104,280	\$ 5,464,994	\$ 5,616,630	\$ 5,198,692	\$ 3,616,503
Part-time	1,150,681	1,230,111	948,015	1,119,417	942,046
Overtime	250,329	292,426	238,468	198,318	156,639
Benefits	<u>4,129,816</u>	<u>4,274,041</u>	<u>4,388,491</u>	<u>3,625,369</u>	<u>3,308,269</u>
Total Salaries and Benefits	<u>\$ 10,635,106</u>	<u>\$ 11,261,572</u>	<u>\$ 11,191,604</u>	<u>\$ 10,141,796</u>	<u>\$ 8,023,457</u>
Operating Expenses	<u>\$ 5,975,578</u>	<u>\$ 7,842,586</u>	<u>\$ 6,512,110</u>	<u>\$ 7,889,864</u>	<u>\$ 8,117,724</u>
<b>Fixed Charges:</b>					
Fleet	\$ 548,799	\$ 962,450	\$ 995,567	\$ 946,696	\$ 920,170
Information Technology	331,794	956,661	987,123	880,228	785,781
Buildings	704,093	508,117	485,054	399,657	371,549
Risk Mgmt./Liability	<u>240,183</u>	<u>577,193</u>	<u>546,708</u>	<u>558,533</u>	<u>443,308</u>
Total Fixed Charges	<u>\$ 1,824,869</u>	<u>\$ 3,004,421</u>	<u>\$ 3,014,452</u>	<u>\$ 2,785,114</u>	<u>\$ 2,520,808</u>
Other Financing Uses	<u>\$ 6,319</u>	<u>\$ 211,213</u>	<u>\$ 673,929</u>	<u>\$ 185,495</u>	<u>\$ 191,220</u>
<b>Total Expenditures</b>	<u><b>\$ 18,441,872</b></u>	<u><b>\$ 22,319,792</b></u>	<u><b>\$ 21,392,095</b></u>	<u><b>\$ 21,002,269</b></u>	<u><b>\$ 18,853,209</b></u>
<b>Funding Sources</b>					
General Fund	\$ 10,075,523	\$ 11,658,662	\$ 11,431,799	\$ 11,044,348	\$ 8,867,171
State Gas Tax	888,678	2,365,559	1,321,887	1,403,496	1,335,594
State Gas Tax-Prop 111	671,200	435,729	388,462	309,588	519,482
Street Lighting	791,078	758,627	836,480	829,603	932,723
Traffic Systems Mgmt.	46,260	12,130	63,388	47,555	48,646
Measure C & J Local	543,546	752,426	623,275	908,223	84,353
Traffic Congestion Relief	414,493	782,251	934,591	931,250	464,628
Prop 1B LSR	-	-	-	-	616,938
Fleet Maintenance	1,697,269	1,905,832	2,028,961	1,765,036	2,245,570
Maintenance Districts	314,914	557,996	522,850	672,361	691,358
Building Maintenance Fund	<u>2,998,911</u>	<u>3,090,580</u>	<u>3,240,402</u>	<u>3,090,809</u>	<u>3,046,746</u>
	<u><b>\$ 18,441,872</b></u>	<u><b>\$ 22,319,792</b></u>	<u><b>\$ 21,392,095</b></u>	<u><b>\$ 21,002,269</b></u>	<u><b>\$ 18,853,209</b></u>
<b>Personnel Allocation</b>					
Full-time	121.00	120.00	119.00	89.00	82.00
Part-time (FTE)	40.64	43.14	42.74	41.19	31.08

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.

**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2011  
Storm Water Management**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 438,327	\$ 451,027	\$ 461,923	\$ 372,363	\$ 380,796
Part-time	12,899	10,830	13,663	-	-
Overtime	14,433	15,636	15,612	8,673	8,816
Benefits	<u>282,080</u>	<u>302,721</u>	<u>315,026</u>	<u>259,330</u>	<u>299,928</u>
<b>Total Salaries and Benefits</b>	<b>\$ 747,739</b>	<b>\$ 780,214</b>	<b>\$ 806,224</b>	<b>\$ 640,366</b>	<b>\$ 689,540</b>
<b>Operating Expenses</b>	<b>\$ 460,158</b>	<b>\$ 554,466</b>	<b>\$ 597,273</b>	<b>\$ 1,256,696</b>	<b>\$ 460,793</b>
<b>Fixed Charges:</b>					
Fleet	\$ 100,683	\$ 172,482	\$ 179,589	\$ 174,034	\$ 171,619
Information Technology	11,955	47,409	48,832	43,460	38,744
Risk Mgmt./Liability	<u>-</u>	<u>31,192</u>	<u>29,545</u>	<u>30,184</u>	<u>23,957</u>
<b>Total Fixed Charges</b>	<b>\$ 112,638</b>	<b>\$ 251,083</b>	<b>\$ 257,966</b>	<b>\$ 247,678</b>	<b>\$ 234,320</b>
<b>Other Financing Uses</b>	<b>\$ 383,130</b>	<b>\$ 421,295</b>	<b>\$ 406,424</b>	<b>\$ 414,552</b>	<b>\$ 422,843</b>
<b>Total Expenditures</b>	<b>\$ 1,703,665</b>	<b>\$ 2,007,058</b>	<b>\$ 2,067,887</b>	<b>\$ 2,559,292</b>	<b>\$ 1,807,496</b>
<b>Funding Sources</b>					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water Parcel Tax	<u>1,703,665</u>	<u>2,007,058</u>	<u>2,067,887</u>	<u>2,559,292</u>	<u>1,807,496</u>
	<b>\$ 1,703,665</b>	<b>\$ 2,007,058</b>	<b>\$ 2,067,887</b>	<b>\$ 2,559,292</b>	<b>\$ 1,807,496</b>
<b>Personnel Allocation</b>					
Full-time	4.00	4.00	4.00	3.00	3.00
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.

**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2011  
Golf Course**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 37,937	\$ 37,201	\$ 40,267	\$ 41,323	\$ 39,849
Part-time	70	1,128	-	-	-
Overtime	253	-	-	-	-
Benefits	<u>20,183</u>	<u>18,665</u>	<u>20,668</u>	<u>22,805</u>	<u>19,969</u>
Total Salaries and Benefits	<u>\$ 58,443</u>	<u>\$ 56,994</u>	<u>\$ 60,935</u>	<u>\$ 64,128</u>	<u>\$ 59,818</u>
Operating Expenses	<u>\$ 1,394,979</u>	<u>\$ 873,884</u>	<u>\$ 1,205,844</u>	<u>\$ 1,289,706</u>	<u>\$ 1,047,879</u>
<b>Fixed Charges:</b>					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	4,584	31,207	32,142	28,616	25,540
Risk Mgmt./Liability	<u>42,404</u>	<u>15,462</u>	<u>14,645</u>	<u>14,962</u>	<u>11,875</u>
Total Fixed Charges	<u>\$ 46,988</u>	<u>\$ 46,669</u>	<u>\$ 46,787</u>	<u>\$ 43,578</u>	<u>\$ 37,415</u>
Other Financing Uses	<u>\$ 105,652</u>	<u>\$ 100,779</u>	<u>\$ 85,890</u>	<u>\$ 325,770</u>	<u>\$ 326,593</u>
Total Expenditures	<u>\$ 1,606,062</u>	<u>\$ 1,078,326</u>	<u>\$ 1,399,456</u>	<u>\$ 1,723,182</u>	<u>\$ 1,471,705</u>
<b>Funding Sources</b>					
User Fees	<u>\$ 1,606,062</u>	<u>\$ 1,078,326</u>	<u>\$ 1,399,456</u>	<u>\$ 1,723,182</u>	<u>\$ 1,471,705</u>
<b>Personnel Allocation</b>					
Full-time	0.00	0.00	0.00	0.00	0.00
Part-time (FTE)	0.00	0.00	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.

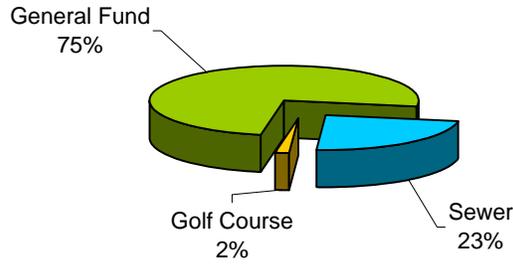
**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2011  
Sewer Enterprise**

	Actual <u>2006-07</u>	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Adopted Budget <u>2009-10</u>	Adopted Budget <u>2010-11</u>
<b>Expenditures</b>					
Personnel:					
Full-time	\$ 599,324	\$ 636,325	\$ 684,654	\$ 564,385	\$ 625,813
Part-time	-	-	-	18,336	18,336
Overtime	35,868	50,112	70,809	41,977	31,105
Benefits	<u>451,097</u>	<u>459,173</u>	<u>462,798</u>	<u>390,568</u>	<u>536,997</u>
Total Salaries and Benefits	<u>\$ 1,086,289</u>	<u>\$ 1,145,610</u>	<u>\$ 1,218,261</u>	<u>\$ 1,015,266</u>	<u>\$ 1,212,251</u>
Operating Expenses	<u>\$ 11,281,801</u>	<u>\$ 10,766,451</u>	<u>\$ 11,362,353</u>	<u>\$ 12,515,787</u>	<u>\$ 15,667,837</u>
Fixed Charges:					
Fleet	\$ 111,954	\$ 132,039	\$ 130,049	\$ 126,218	\$ 124,596
Information Technology	19,438	43,809	45,123	40,289	36,278
Buildings	-	35,233	33,635	27,712	25,771
Risk Mgmt./Liability	<u>142,006</u>	<u>42,486</u>	<u>40,240</u>	<u>41,118</u>	<u>32,632</u>
Total Fixed Charges	<u>\$ 273,398</u>	<u>\$ 253,567</u>	<u>\$ 249,047</u>	<u>\$ 235,337</u>	<u>\$ 219,277</u>
Other Financing Uses	<u>\$ 471,126</u>	<u>\$ 1,397,022</u>	<u>\$ 453,405</u>	<u>\$ 1,683,810</u>	<u>\$ 1,937,477</u>
Total Expenditures	<u>\$ 13,112,614</u>	<u>\$ 13,562,650</u>	<u>\$ 13,283,066</u>	<u>\$ 15,450,200</u>	<u>\$ 19,036,842</u>
Funding Sources					
Sewer Service Fees	<u>\$ 13,112,614</u>	<u>\$ 13,562,650</u>	<u>\$ 13,283,066</u>	<u>\$ 15,450,200</u>	<u>\$ 19,036,842</u>
Personnel Allocation					
Full-time	9.00	9.00	9.00	8.00	8.00
Part-time (FTE)				0.73	0.73

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.



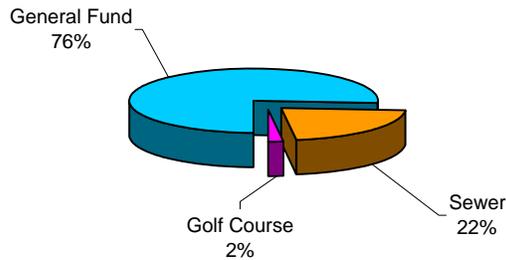
**General Fund & Enterprises  
Budgeted Capital & Operating Expenditures  
June 30, 2011**



**Total Capital & Operating Budget**

General Fund	\$	70,992,070
Sewer		22,136,843
Golf Course		1,521,705
<b>Total</b>	<b>\$</b>	<b><u>94,650,618</u></b>

**General Fund & Enterprises  
Total Revenues  
June 30, 2011**



**Total Revenues**

General Fund	\$	64,866,677
Sewer		18,675,000
Golf Course		1,542,705
<b>Total</b>	<b>\$</b>	<b><u>85,084,382</u></b>

**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>
<b>ESTIMATED FUND BALANCE AS OF JUNE 30, 2010</b>	\$ 9,619,000	\$ 13,321,649	\$ 104,000	\$ 23,044,649
<b>REVENUES</b>				
Taxes	\$ 51,027,000			\$ 51,027,000
Licenses & Permits	1,214,799			1,214,799
Fines & Forfeitures	1,096,392			1,096,392
Use of Money & Property	646,100	173,000	1,705	820,805
Intergovernmental	687,500			687,500
Service Charges	9,863,114	18,501,000	1,491,000	29,855,114
Other	<u>160,191</u>	<u>-</u>	<u>50,000</u>	<u>210,191</u>
Total Revenues	<u>\$ 64,695,096</u>	<u>\$ 18,674,000</u>	<u>\$ 1,542,705</u>	<u>\$ 84,911,801</u>
<b>EXPENDITURES</b>				
Salaries & Benefits	\$ 51,351,574	\$ 1,212,251	\$ 59,818	\$ 52,623,643
Operating Expenditures	9,763,787	15,667,837	1,047,879	26,479,503
Fixed Charges	<u>10,174,619</u>	<u>219,278</u>	<u>37,415</u>	<u>10,431,312</u>
Total Expenditures	<u>\$ 71,289,980</u>	<u>\$ 17,099,366</u>	<u>\$ 1,145,112</u>	<u>\$ 89,534,458</u>
<b>OTHER FINANCING SOURCES &amp; (USES)</b>				
Transfers In (Inter & Intra)	\$ 171,581			\$ 171,581
Transfers Out (Inter & Intra)	297,910			297,910
Lease/Bond Payment	<u>-</u>	<u>(1,937,477)</u>	<u>(326,593)</u>	<u>(2,264,070)</u>
Total Other Financing Sources and Uses	<u>\$ 469,491</u>	<u>\$ (1,937,477)</u>	<u>\$ (326,593)</u>	<u>\$ (1,794,579)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ (6,125,393)</u>	<u>\$ (362,843)</u>	<u>\$ 71,000</u>	<u>\$ (6,417,236)</u>
Less: Contingency Reserve	\$ -	\$ 1,315,000	\$ 125,000	\$ 1,440,000
<b>CAPITAL IMPROVEMENT PROJECTS</b>	<u>\$ -</u>	<u>\$ 3,100,000</u>	<u>\$ 50,000</u>	<u>\$ 3,150,000</u>
<b>ESTIMATED FUND BALANCE AT JUNE 30, 2011</b>	<u>\$ 3,493,607</u>	<u>\$ 8,543,806</u>	<u>\$ -</u>	<u>\$ 12,037,413</u>