

# City of Concord, California

Fiscal Year 2011 - 2012



## Adopted Operating Budget



### City Council

Laura M. Hoffmeister, Mayor  
Ron Leone, Vice Mayor  
Tim Grayson  
Daniel C. Helix  
William D. Shinn

### Prepared By

Daniel E. Keen, City Manager

### **On the Cover**

Clockwise from top left: City parking garage providing service to businesses near Salvio Pacheco Square and Todos Santos Plaza; new homes near the downtown area; Concord unfolds at the foot of Mt. Diablo; the stage in Todos Santos Plaza; Sleep Train Pavilion during one of many packed performances; Concord Senior Center hosts hundreds of visitors every day.

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**Mayor**

HONORABLE LAURA M. HOFFMEISTER

**Vice Mayor**

RONALD E. LEONE

**City Council Members**

TIMOTHY S. GRAYSON

DANIEL C. HELIX

WILLIAM D. SHINN

**City Clerk**

MARY RAE LEHMAN

**City Treasurer**

THOMAS J. WENTLING

**City Manager**

Daniel E. Keen

Valerie Barone ..... Assistant City Manager  
 Joan Carrico..... Director of Parks and Recreation  
 Kathy Ito ..... Director of Human Resources  
 Craig Labadie..... City Attorney  
 Margaret Lefebvre..... Director of Finance  
 Guy Swanger ..... Chief of Police  
 Michael Miller ..... Interim Director of Public Works & Engineering  
 Ron Puccinelli ..... Director of Information Technology



## **Mission Statement for the Organization**

**Adopted January 31, 1996**

Our mission is to join with our community to make Concord a city of the highest quality. We do this by providing responsive, cost-effective, and innovative local government services.

### **Our Vision for the Future**

- We will be a customer based, performance driven, results oriented organization, focused on finding the answer, solving the problem, and achieving positive outcomes.
- We will partner with the Concord community to maximize resources, deliver high quality services, and be recognized as setting the standard for excellence.
- We will be trustworthy guardians of the public's resources.
- We will make Concord a premier business location.
- We will collaborate to provide "seamless" services that benefit both our external and internal customers, streamlining our work processes and removing barriers wherever they arise.
- We will accept the challenge of change and be committed to continually enhancing the safety, environment, quality of life, and economic vitality of our community.
- We will constantly look for new and better ways to deliver services. We will seek to be innovative, take reasonable risks, learn from our mistakes and always strive for excellence.
- We will welcome diversity in our community and our work place.
- We will conduct our work in an atmosphere of trust, respect and courtesy with open doors and open communication for our customers and each other.
- We will provide ethical, dynamic and effective leadership, establish clear direction and priorities, and model the mission and values in support of our common Vision.
- We will be accountable for our performance and our organization's success, and be recognized for our achievements.



## Organizational Values

**Integrity and Trust** - We say what we mean and mean what we say. We honor our word and keep our commitments. We are worthy of the public's and each other's trust.

**Commitment to Service** - We put our customers first. We respond to our internal customers and treat them with the same courtesy and respect as our external customers. We facilitate, enable, and problem-solve.

**Partnerships** - We place a high value on building partnerships with members of our community to assure we understand their needs and continue to deliver the services they desire in the most effective manner possible.

**Innovation and Continuous Improvement** - We strive for excellence in the quality and productivity of our work. We create a work environment in which we look for new solutions and experiment with innovative ways to do things - even if they don't always work the first time. We recognize the need to be dynamic in meeting the community's changing needs. Each and every employee is given the opportunity to develop and grow.

**Performance Accountability** - We set measurable performance goals which support the priorities of the City and our individual work groups. We are given the necessary authority, training and resources to enable us to achieve these goals. Performance reviews are conducted in a timely and effective manner. Employee advancement and other incentives are based on performance. We are proud of the professionalism, competency and dedication that exist throughout the organization.

**Long Range Planning** - We conduct long range strategic and financial planning to maximize service delivery and build the economic stability of the City. We practice sound fiscal management to protect the public's resources.

**Team Work** - We respect each other as individuals, and we take the time and effort to show it. Although certain positions have more decision-making authority, we treat all members of the organization with the same consideration for their ideas and concerns. We really listen to, and give each other honest feedback. We recognize partnerships among work groups and employees as essential to effectively maximizing resources and delivering high quality services.

**Individual Worth and Diversity** - We recognize and appreciate the uniqueness of each individual. We value the contribution made and the synergy created by different experiences and perspectives. We are committed to treating each and every person within the organization and the larger community with respect and dignity.



## **Corporate Goals**

**Adopted June 23, 1998**

- Goal 1      Continue to make Concord a desirable place to live, work, and raise a family.
- Goal 2      Be responsive to the needs of Concord citizens, maintain a high level of customer satisfaction, and provide quality public information and outreach.
- Goal 3      Promote and improve Concord as a premier location for existing, expanding, and new businesses.
- Goal 4      Ensure a balanced budget for a ten-year planning period with adequate replacement funds for buildings and equipment.
- Goal 5      Preserve and enhance the livability of Concord's residential neighborhoods with opportunities for a broad range of housing options.
- Goal 6      Offer an array of recreation, leisure, and cultural events and programs to meet the needs of citizens of all ages, with an emphasis on the well-being of youth.
- Goal 7      Maintain a safe and efficient traffic circulation system.
- Goal 8      Have Concord be among the safest cities of comparable size in California and have citizens feel safe in their homes, places of work, and throughout the City.
- Goal 9      Maintain City parks, recreation facilities, streets, buildings, and other infrastructure to meet high standards of condition and appearance.
- Goal 10     Guide Concord's development according to the General Plan and manage physical resources based on sound environmental principles.



*The Civic Center is a complex of three buildings where the majority of city services are provided. In the center is the Council Chamber.*



*This Budget is Dedicated  
to  
the Memory of*

*Ron Buck*

*Budget Officer  
November 2004 to January 2011*



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## ***MEMORANDUM***

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May 18, 2011

**TO:** Honorable Mayor Hoffmeister and Members of the City Council

**FROM:** Daniel E. Keen, City Manager

**SUBJECT:** **Budget Message for Fiscal Year 2011-12 and Ten-Year Financial Plan for Fiscal Year 2011-12 through Fiscal Year 2020-21**

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With this transmittal memo we present the recommended City of Concord proposed budget for Fiscal Year (FY) 2011-12. Accompanying the recommended budget are the Ten-Year Financial Plans for FY 2011-12 through FY 2020-21 for each of the City of Concord's major funds. Staff will present this recommended budget to the City Council and the public at the Council's May 24 Budget Workshop. The Council will further consider and take action on the budget at its budget hearings on June 14 and June 28.

For more than two years now, the City has been coping with the impacts of a global slowdown in the economy, now dubbed by many as the "Great Recession." As General Fund revenues declined to levels not seen since in the late 1990's, the City has reduced General Fund expenditures by 17% from what had been anticipated for FY 2011-12 in FY 2008-09, the last budget written before the severe impacts of the recession were felt. The City's full- and part-time workforce has been decreased by the equivalent of 159 full-time positions during this same time period. As a result of negotiations with the City's employee bargaining units, all non-sworn staff continue to participate in a 5% furlough equal to 13 unpaid days each year, and all City staff are now contributing significantly from their paychecks towards their pension and health benefits. Altogether, the loss of the staff positions along with the furlough has reduced work hours devoted to City services by 356,000 hours annually.

When the City Council adopted its budget last June, it was poised to consider the placement of a ballot measure asking the voters to approve a ½-cent sales tax to assist the City in coping with the budget crisis. The Council moved forward with this action in July, and in November the voters approved Measure Q by an approval margin of 54%.

With the passage of Measure Q, revenues from the ½-cent sales tax will begin to flow to the City this summer, and will continue for 5 years. Although the passage of Measure Q has temporarily stabilized the City's financial situation, we continue to face severe budget challenges in the months ahead. Notably:

1. Local economic conditions remain weak—we continue to see very little growth in sales tax revenues (including the latest quarter's figures), we are continuing to see a large amount of residential and commercial foreclosure activity which is affecting property tax revenues, office and retail vacancy rates remain high, and we are continuing to see job losses from private businesses occurring in Concord. Although the national and state economies appear to be in recovery mode, and pockets of the Bay Area (San Francisco, San Mateo, and Santa Clara counties) are doing better, Concord and Contra Costa County appear to be lagging in the pace of new economic growth.
2. The State's budget situation remains at historic deficit levels. The lack of a political resolution to the State's revenue situation and a decision regarding extension of the Vehicle License Fee and temporary sales taxes has the potential to threaten local revenues—either directly, through reductions to grants and reimbursements, or indirectly, through new costs passed on to us through the County, such as booking fees. Further, the ongoing threat to abolish redevelopment agencies could have a significant detrimental impact on the General Fund.
3. Excluding Measure Q revenues, our City General Fund budget still reflects a structural deficit of approximately \$3 million. Because Measure Q will only be collected for five years, we will need to make additional progress in the coming years to correct this imbalance in order to achieve a fiscally sustainable budget within our 10-year time horizon.

With this recommended budget for Fiscal Year 2011-12, we are continuing the process of balancing our long term projected revenues with projected expenditures. As a result of Measure Q's passage, however, we will be able to proceed with these adjustments in a more strategic and focused manner than in the past two years. The most significant of these adjustments for the next Fiscal Year is a reorganization which will shift some organizational responsibilities between departments, eliminate 3 full-time positions (two of which are now vacant, and the third a scheduled retirement), and create a new department head position, while saving in excess of \$80,000 per year in expenditures. Specifically, this reorganization:

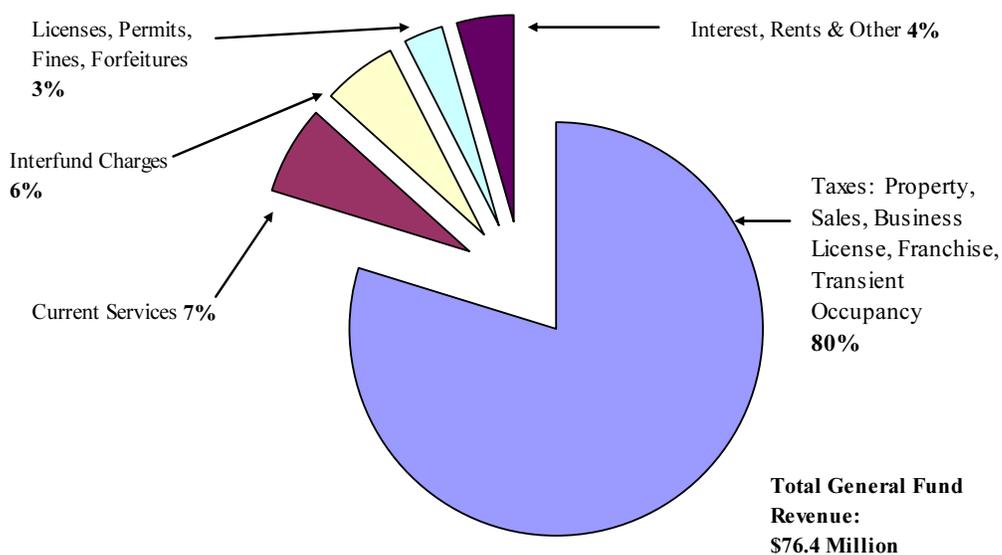
- Relocates the Neighborhood Services Division into the Police Department in order to improve efficiency and fully integrate this activity into the Department's community policing efforts.
- Assigns a Sergeant within the Police Department to supervise the Neighborhood Services Division, providing critical oversight of this function, and allowing it to fully integrate into the Department's community policing efforts. This change will result in the elimination of the Neighborhood Services Manager position, which is now vacant due to the retirement of the prior incumbent.
- Eliminates one of two Permit Center Technician I positions that support the Neighborhood Services Division. The position is currently vacant.

- Creates a new Department to replace the City’s current Community Development Department. The new Department will be titled **Community and Economic Development Services**. The goal of this new Department will be to bring all divisions that have responsibility for supporting or permitting private development proposals into one department. Currently, these functions are split between two departments. This Department will house the following functions: Economic Development, Planning, Building, Engineering, Housing, and Redevelopment. The department will be led by a new Department Head position, Director of Community and Economic Development. This Department will report to the City Manager.
- Renames the Community and Recreation Services Department to the “Recreation Services Department” in order to reduce possible public confusion due to similar department names. This Department will report to the Assistant City Manager.
- Eliminates an Assistant Engineer position from the Public Works Department.

The remainder of this transmittal memo will provide necessary background concerning the various revenues which make up the General Fund, as well as the assumptions which underlie this budget.

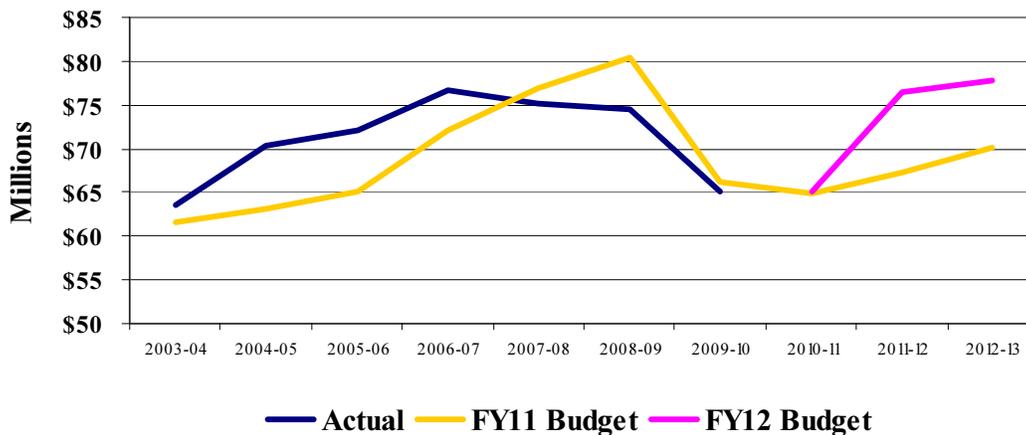
### GENERAL FUND REVENUES

Taxes provide the majority of General Fund revenues. Property, sales, business license, franchise and transient occupancy taxes comprise 80%, or \$60.9 million of the \$76.4 million in resources provided to the General Fund. External and internal charges for service make up another 13%, or \$9.8 million of the total with the remaining 7% (\$5.7 million) coming from permits, fines, interest, rent and other miscellaneous sources.



As discussed above, the City’s revenue remains fairly constant with the exception of the sales tax generated by Measure Q. Overall, the City’s other main sources of revenue have not grown in any significant manner. As a result, this budget and the 10-year plan reflect very conservative estimates with little growth outside of Measure Q in the next few years.

### General Fund Revenues



Further explanation and analysis of the City’s General Fund revenues follow:

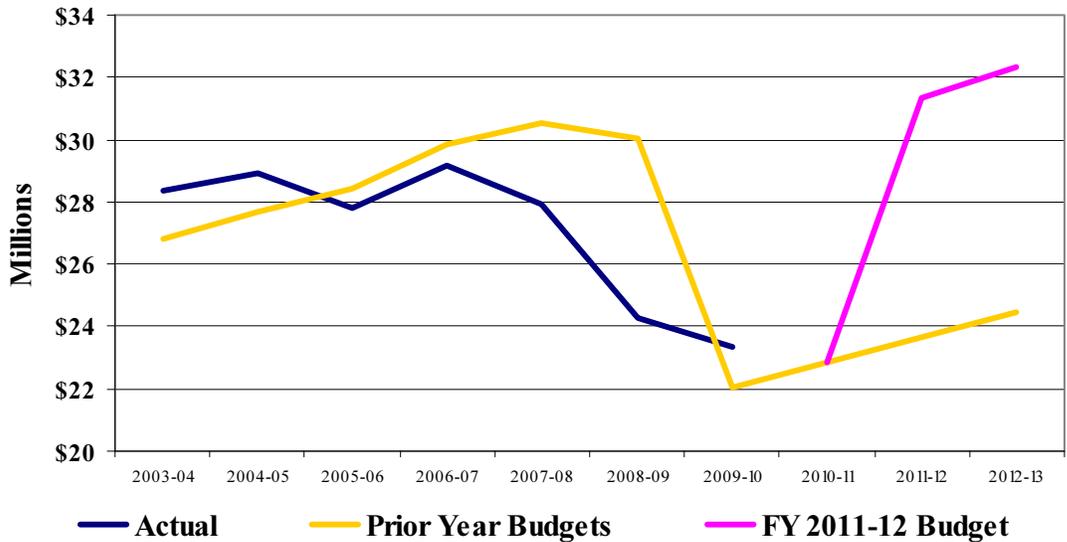
#### *Sales Tax*

Sales tax and Measure Q sales tax in total make up 41% of General Fund revenue. This is an increase, mostly because of Measure Q, from last year when sales tax made up 34% of General Fund revenue. For the remainder of this analysis, the two components of sales tax will be discussed separately.

The original Bradley-Burns 1% sales tax is estimated at \$23.3 million for FY 2011-12. This is virtually flat when compared with our projections for FY 2010-11. While some businesses are experiencing growth, others are not. As a result of the disasters which afflicted Japan earlier this year, car sales may be limited, not due to lack of demand but rather because of a lack of sufficient inventory. We do expect, though that in future years as the economy improves further, the City will sustain sales tax growth at a rate of about 3.5%.

Measure Q, an initiative approved by Concord voters in November, 2010, will bring much needed revenue to the City for five years. The tax collection began on April 1, 2011. The state will begin to distribute these funds in June, 2011, with our first quarter results available for analysis in September, 2011. We estimate that, at the onset, approximately \$8 million will be collected annually. While the tax will be collected over five years, the funds will be used over ten years which will allow the City time to regroup and to plan more strategically to deal with the remaining structural deficit.

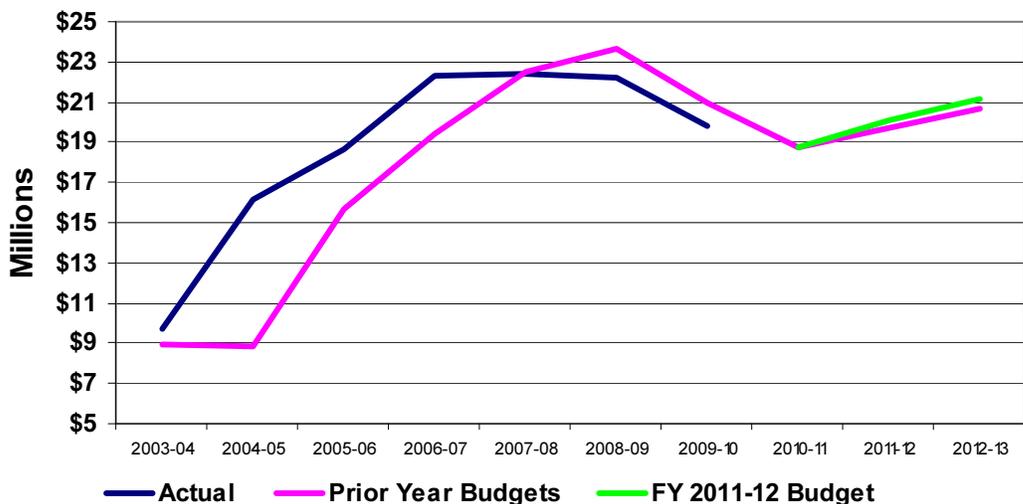
### Sales Taxes



### Property Tax

Property tax revenues represent 26% of projected General Fund revenues and are estimated to be \$20.1 million for FY 2011-12. This revenue is significantly less than it was pre-recession as property taxes were especially hard hit because of lowered assessed values, slumping real estate sales and foreclosures. The City does not expect this revenue source to recover quickly; rather, these new lowered levels of revenue activity are expected to recover at modest rates of about 5% in the out years of the 10-year plan.

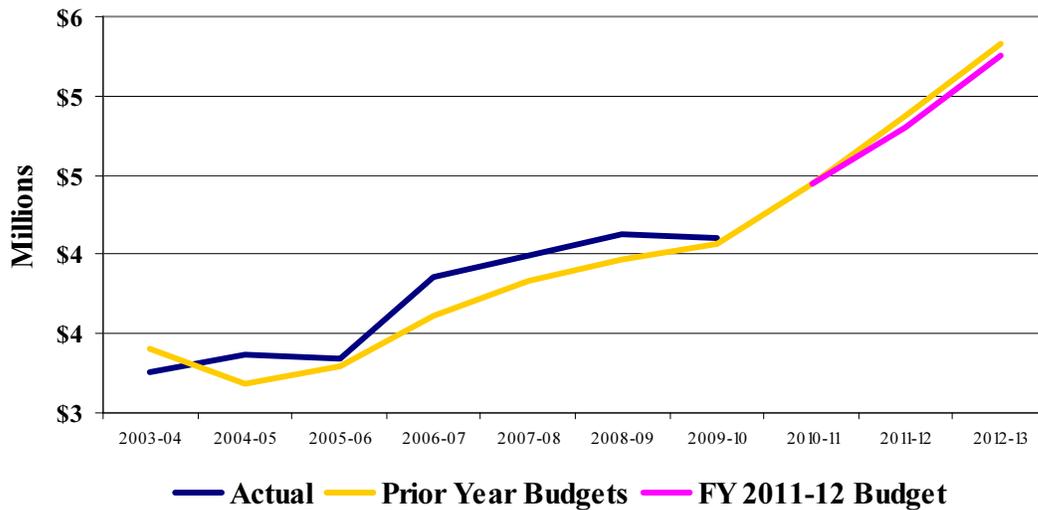
### Property Tax



**Franchise Tax**

Franchise taxes are estimated to be about \$4.8 million, or 6% of General Fund revenue in FY 2011-12. This projection reflects some growth of approximately \$100,000, which has been sustained over the past few years, and a new tow fee franchise tax. Ongoing franchise taxes are paid by waste management, cable franchise, electric and gas utility and oil pipeline companies under individual franchise tax agreements.

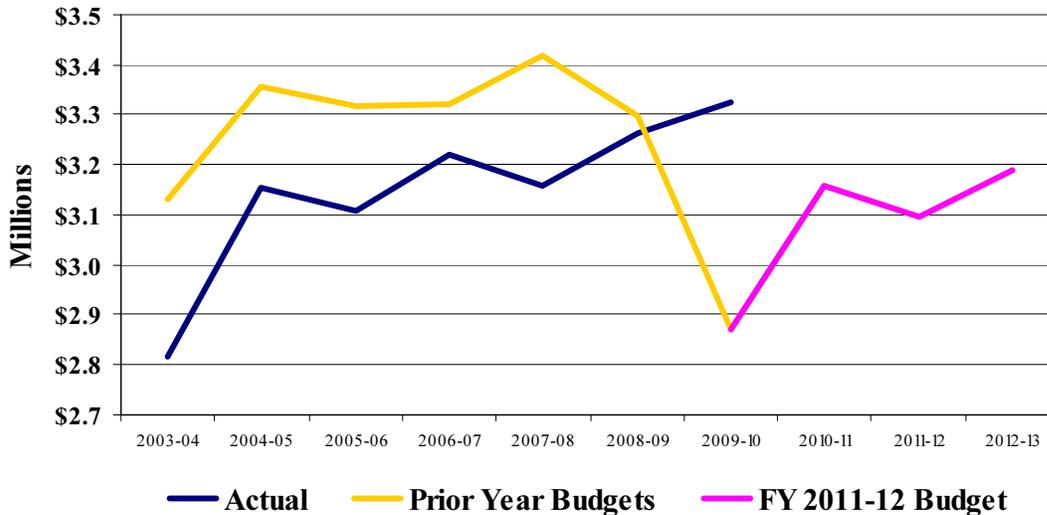
**Franchise Tax**



**Business Licenses**

Business License tax revenue is estimated to be approximately \$3.1 million, exclusive of penalties and interest, for FY 2011-12. This is an increase in ongoing revenue of approximately \$50,000 over the previous year. Included in the FY 2010-11 revenue projections were staff efforts to increase collections. These efforts have been largely successful, though the \$150,000 in arrears which have been collected in FY 2010-11 are not scheduled to be repeated in the new year. While collection efforts will continue, a conservative approach to revenue projection would indicate that one-time arrear collections are not guaranteed and should not be counted on for on-going operations.

### Business License



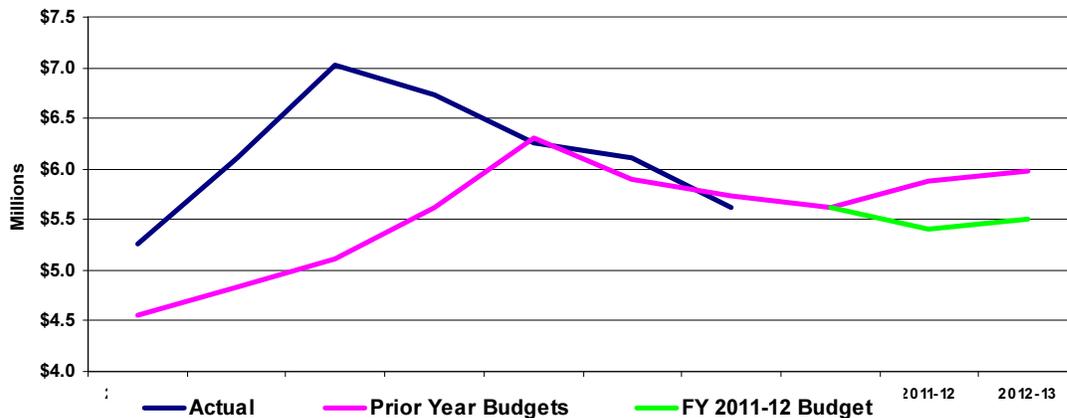
#### *Transient Occupancy Tax*

The FY 2011-12 budget reflects anticipated collection of Transient Occupancy Tax (TOT) of \$1.5 million. This amount has been reduced by \$300,000 from the prior year due to continued weakness in the travel industry. Additionally, one of the City’s larger hotel properties, the Red Lion Inn (formerly Holiday Inn) recently closed. Staff has conducted audits over the past few years to ensure that the City is remitted the proper amount of TOT, but this effort cannot change the fact that this sector of the economy is lagging others in recovery.

#### *Fees and Charges for Services*

This General Fund revenue category includes the revenues generated by all City departments for services provided. Examples include fees for the use of the community pool, building plan checking and other permit center activities, and special event fees. Current services charges are estimated at \$5.4 million, or 7% of General Fund revenues. This is a reduction from FY 2010-11 estimates of \$500,000 and reflects the reality of the economy at this time. Construction is still down which affects the fees in the Permit Center and there is reduced participation in recreation programs and classes. Fees and charges are reviewed each year to ensure that the City is charging appropriately for these services, trying to balance the recoupment of the cost of doing business (cost recovery) and the market and the state of the economy. The Finance Department continues to work with each department to ensure fees are calculated appropriately using cost factors, the Consumer Price Index (CPI) and marketability.

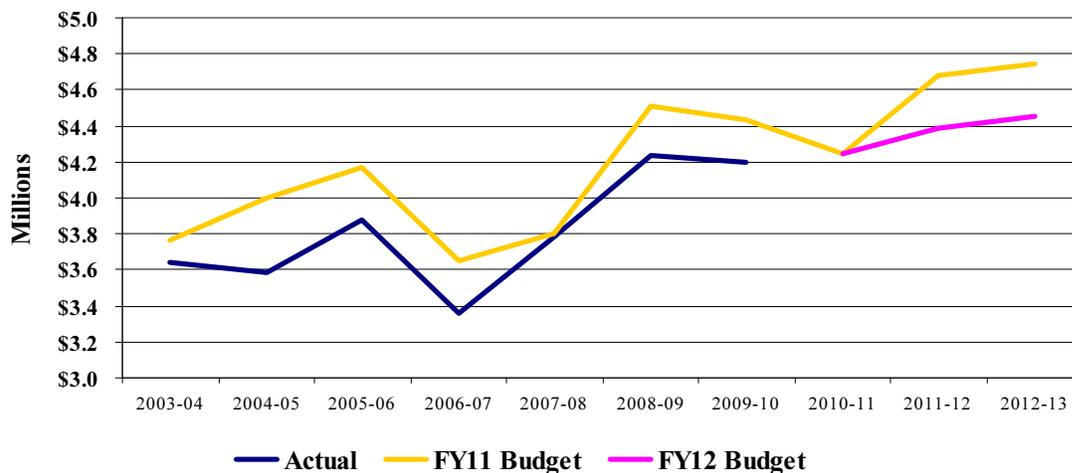
### Charges for Services



### Interfund Charges (Transfers from Other Funds)

Transfers are made from other funds (e.g., Enterprise Funds, Redevelopment, etc.) under a Cost Allocation Plan to pay for the support provided by General Fund departments to their operations. For FY 2011-12, approximately \$4.4 million is budgeted for transfer to repay the General Fund for services provided. This represents approximately 6% of General Fund revenue.

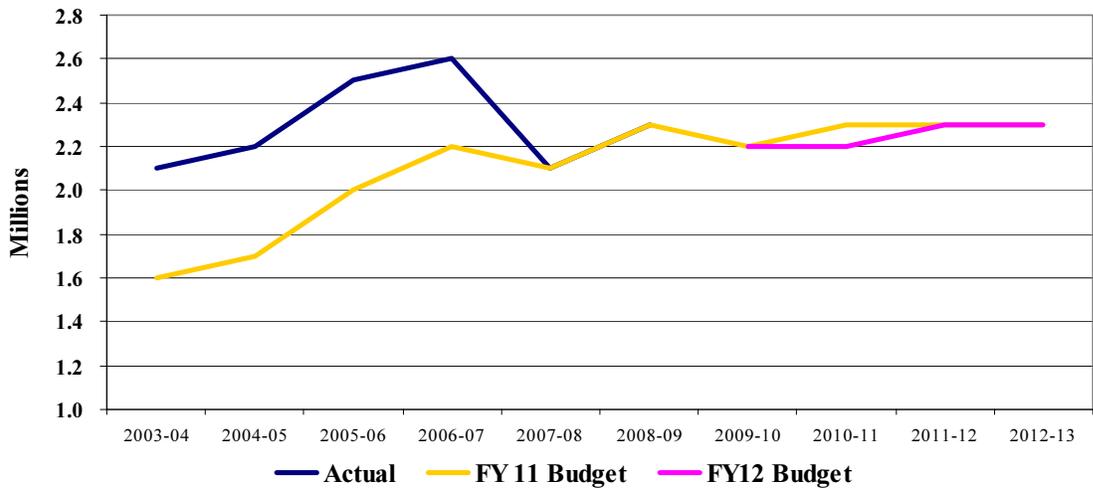
### Interfund Charges



***Licenses, Permits, Fines & Forfeitures***

This revenue category is estimated to be about \$2.3 million or about 3% of the total General Fund revenues. It consists of all types of permit fees (e.g., building, plumbing, electrical) and fines assessed in the Police Department and for code compliance by Neighborhood Services. This revenue source is expected to remain at the same level in FY 2011-12 as in FY 2010-11.

**Licenses, Permits, Fines and Forfeitures**



***Use of Money, Property and Other***

This final category of revenue includes interest, rent and other smaller revenues received annually on a regular basis. The FY 2011-12 estimation for this category is \$3.4 million. While most revenue sources in this category remain static – including interest, rent, and motor vehicle-in-lieu – a one-time transfer of funds from the internal services is included. The one time \$1.7 million transfer reflects the long term effects of the reductions in these funds as a savings to the General Fund. Further analysis, as discussed below, will be completed during FY 2011-12 to realign all internal service charges and costs among the City’s reconfigured departments.

**EXPENDITURE ASSUMPTIONS**

The Ten Year Fiscal Plan is developed each year using the budget year as the base, i.e., FY 2011-12 is the basis for the remaining nine years. All known labor agreement Memoranda of Understanding (MOU) adjustments are reflected to the extent they are known. Given the fact that no active negotiations are currently in process, the FY 2011-12 proposed budget reflects the appropriate year in each current MOU. A 3% CPI inflator is used for years beyond the MOU’s.

For the first time since FY 2007-08, non-labor operating expenditures are increased approximately 2-3% for inflation. Where appropriate, assumptions for medical benefits, insurance and retirement costs reflect the information received in a variety of actuarial studies.

For many programs, comparisons between the proposed budget and prior-year budgets will show significant differences due to major reductions that have occurred across the organization in staffing and programs. However, at the department level, overall spending remains very close to the prior year.

The way in which we are charging internal service charges to departments has also changed from prior years. In most cases, where an internal service charge is not under the direct control of a department – for example, the costs for a computer server which is maintained by the IT department and serves many departments – that charge will now be charged to “non-departmental” expense. By realigning these costs outside of operating budget, the Information Technology Director and the Public Works Director respectively, are more easily held responsible for these organization-wide costs, and other operating departments do not have to account for spending over which they have no control. We are continuing to refine our analysis of the internal service charges and costs, and this analysis was not complete at the time of the development of the FY 2011-12 budget. This is work that will continue into the new year and the results will be reflected in the FY 2012-13 budget.

## **SUMMARY**

The recommended budget for FY 2011-12 reflects the efforts of staff to bring the City’s budget back into balance and fiscal stability. Undoubtedly, the approval of Measure Q by the voters of Concord has provided the City with additional time to adjust ongoing expenditures to ongoing revenues before the measure sunsets. The City recognizes and continues its austere budgeting and service level changes and will continue to strive for structural balance.

In closing, I would like to acknowledge that this is the first budget in a number of years which was prepared without the assistance of our Budget Officer, Ron Buck, who tragically lost his battle with cancer in January of this year. The efforts of the Finance Department staff who stepped up to prepare this budget, while still coping with the grief of losing a talented, valuable employee and a wonderful friend, are to be commended. I want to personally acknowledge the efforts of Finance Director Peggy Lefebvre and her fine staff, as well as the loyalty of one of our recent retirees, Cecilia Skuza, who graciously agreed to return and help us to complete this budget on time.

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**City of Concord**  
**MEMORANDUM**

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May 17, 2011

**TO:** Honorable Mayor and Councilmembers

**FROM:** Measure Q Oversight Committee—Guy Bjerke, Chair;  
Richard Eber, Vice Chair; Norm Freitas, Bill Gram-Reefer; Beri Kasper;  
Dr. Harmesh Kumar; Rosanne Nieto

**SUBJECT: Measure Q Oversight Committee’s Evaluation and Report on the City’s  
Proposed Use of Measure Q Revenues in the Fiscal Year 2011-12 General  
Fund Budget**

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The Committee met on April 19, May 9, and May 17. At their May 9<sup>th</sup> and May 17<sup>th</sup> meeting the Committee reviewed the City’s proposed Fiscal Year 2011-12 General Fund Budget and its 10-Year Financial Planning Model. The Committee did not review an audit statement this year because there isn’t one available for a fiscal year that includes Measure Q revenue.

Consequently, the Committee determined that their role this year is to evaluate and advise the Council as to whether Measure Q revenues are proposed to be spent in a manner consistent with what the voters were told during the election process: to protect core services, to re-build the City’s reserves, and to provide more time for the City to address its on-going structural budget deficit. The Committee decided on the three criteria listed below for evaluating the City’s proposed budget. Following each criterion is the Committee’s finding:

**1. Does the City’s proposed General Fund Budget for Fiscal Year 2011-12 protect the city’s core services?**

The Committee finds that the proposed General Fund budget for Fiscal Year 2011-12 protects core city services. In fact, there are no decreases in services proposed within the budget. Rather it is a status-quo budget in terms of services and programs when compared to the Fiscal Year 2010-11 General Fund Budget.

The Committee believes that at some point in the future, when there is a general fund budget proposed that incorporates either new investment or lessening of investment in programs and services, the Council will need to define what is meant by core services.

**2. Does the City's proposed General Fund Budget for Fiscal Year 2011-12 rebuild the City's reserves?**

The Committee finds that the proposed General Fund budget for Fiscal Year 2011-12 rebuilds the City's reserves. Of the \$8 million dollars projected as Measure Q revenue in Fiscal Year 2011-12, \$5 million dollars are being deposited into the City's reserves.

**3. Does the City's proposed General Fund Budget for Fiscal Year 2011-12 make progress towards resolving the City's structural budget deficit within the next 10-years?**

The Committee finds that it is too early for them to make a finding on this criterion. They believe it will be necessary to have information about actual revenues received from Measure Q, actual property and sales tax data for the year, and to see what steps the City Manager implements over the next year before they can determine if the appropriate steps are being taken to eliminate the City's remaining structural budget gap over the next 10-years.

Towards this end, the Committee encourages City staff and the Council to think outside the box to enhance efficiencies, reduce spending and raise revenues.

**Note:** Because there are structural changes between last year's budget and the proposed budget, the Committee found it challenging to compare apples-to-apples between the two budgets. They are requesting that to the extent possible Fiscal Year 2012-13's budget incorporate the format of Fiscal Year 2011-12, in order to aid the Committee's review.

**REPORT TO MAYOR/REDEVELOPMENT AGENCY CHAIR  
AND COUNCIL/AGENCY BOARD****TO THE HONORABLE MAYOR/REDEVELOPMENT AGENCY CHAIR  
AND CITY COUNCIL/AGENCY BOARD:**

DATE: June 28, 2011

**SUBJECT: ADOPTION OF THE FISCAL YEAR 2011-2012 BUDGETS AND TEN-YEAR  
FINANCIAL PLANS FOR THE CITY OF CONCORD AND FOR THE CONCORD  
REDEVELOPMENT AGENCY, AND RELATED ITEMS****Report in Brief**

State law requires that the City of Concord and the Concord Redevelopment Agency adopt a budget prior to the beginning of each fiscal year. On May 24, 2011, the City Council held a budget study session as its first public meeting on the Fiscal Year 2011-12 Municipal and Redevelopment Budgets. On June 14, 2011, the City Council opened a Public Hearing to receive additional information from staff regarding the Proposed Operating Budget and Capital Improvement Program. The public was also invited to provide testimony with regard to these documents and financial plans.

Tonight, the City Council is requested to receive staff's report, again receive public testimony, conclude the Public Hearing, and adopt the FY 2011-12 Municipal Budget, Redevelopment Budget, Ten-Year Financial Plans and related financial items.

**Discussion**

At the Public Hearing on June 14, 2011, the City Council received staff's prepared responses to questions raised at the Budget Workshop on May 24, 2011, and reviewed additional adjustments to the FY 2011-12 Municipal Budget as presented by staff. The City Council asked additional questions regarding the development and impact of various fees and charges as presented that evening. The requested information on fees will be presented to the Council on the night of the meeting as "benched" information.

Since June 14, 2011, additional preliminary information has become available from the State which impacts the Redevelopment Agency Proposed Budget and Ten-Year Plan. The State Senate and Assembly approved AB26X, which would eliminate redevelopment agencies throughout the State, including Concord's. A second bill, AB27X, would allow redevelopment agencies to continue to operate under new constraints, provided that the agencies make "voluntary" payments of tax increment revenues to the State. As of the preparation of this report, the Governor has not signed these bills. While the intent of the State Legislature is evident, the specific mechanism and impact of Redevelopment takeaways is not yet clear. Because of this confusion, staff is recommending that the City Council sitting as the Redevelopment Agency Board of

**ADOPTION OF THE FISCAL YEAR 2011-2012 BUDGETS AND TEN-YEAR  
FINANCIAL PLANS FOR THE CITY OF CONCORD FOR THE CONCORD  
REDEVELOPMENT AGENCY, AND RELATED ITEMS**

June 28, 2011

Page 2 of 3

Directors approve the Redevelopment Agency Budget and Ten-Year Plan as presented. Once the full impact of the State's decisions on Redevelopment is clear, staff will bring a budget amendment to the Board for consideration and approval.

Additionally, as is the case each fiscal year, the City Council is requested to adopt the FY 2011-12 Fees and Charges Resolution and to adopt the FY 2011-12 Appropriation Limit.

In summary, the recommended budget for FY 2011-12 reflects the efforts of staff to bring the City's budget back into balance and achieve fiscal stability. With the passage of Measure Q by the voters of Concord, this goal has been achieved in the short-term, and will be achieved over the long term by the City's continuing efforts to reduce expenditures and grow the City's economy and revenues.

**Fiscal Impact**

All of the City Funds, as well as the Redevelopment Agency's Plan, are balanced through the planning period. Structural deficits which are reflected in the later years of respective Ten-Year Plans will be the focus of continued fund balance reserve preservation efforts.

**Public Contact**

In total there will have been six public meetings on the draft budget. The first three public meetings were held by the Measure Q Oversight Committee, the fourth was the Budget Workshop held on May 24<sup>th</sup>, the fifth was the Public Hearing on June 14<sup>th</sup>, and the sixth is tonight's meeting.

**Alternative Courses of Action**

The City and the Agency must adopt budgets for FY 2011-12 prior to July 1, 2011. However, both the City Council and the Agency Board have the authority to modify the annual budgets, Ten-Year Financial Plans, Capital Improvement Program and other related actions throughout the coming year.

**Recommendation for Action**

The City Council is requested to receive additional public testimony and then close the public hearing. At the close of the Public Hearing, the City Council and Agency is requested to take the following actions:

1. Adopt Resolution No. 11-6042.1 (Attachment 3) Amending Exhibit A to Resolution No. 78-6042 Establishing Fees and Charges for Various Municipal Services in the City of Concord), as amended.
2. Adopt Resolution No. 11-48 (Attachment 4) Establishing the Appropriation Limit for the City of Concord for Fiscal Year 2011-2012 Pursuant to California Constitution Article XIII B.

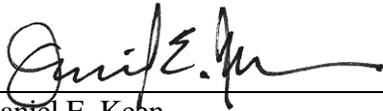
**ADOPTION OF THE FISCAL YEAR 2011-2012 BUDGETS AND TEN-YEAR  
FINANCIAL PLANS FOR THE CITY OF CONCORD FOR THE CONCORD  
REDEVELOPMENT AGENCY, AND RELATED ITEMS**

June 28, 2011

Page 3 of 3

3. Adopt Resolution No. 11-49 (Attachment 6) Adopting the Municipal budget, Including a Ten-Year Financial Plan and the 2011-2012 Capital Improvement Program, Including a Ten-Year Capital Improvement Plan for Fiscal Year 2011-2012 and Reconfirming Authorization to Use Redevelopment Agency Set-Aside Funds for Housing-Related Activities under the City's Neighborhood Improvement Program.
4. Adopt Redevelopment Agency Resolution No. 11-766 (Attachment 7) Adopting the Redevelopment Agency Budget for Fiscal Year 2011-2012 and Reconfirming the Use of Redevelopment Agency Housing Set-Aside Funds for Housing-related Activities under the City's Neighborhood Improvement Program.

Prepared by: Peggy Lefebvre  
Director of Finance  
[mlefevre@ci.concord.ca.us](mailto:mlefevre@ci.concord.ca.us)



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Daniel E. Keen  
City Manager/Executive Director  
[Dan.Keen@ci.concord.ca.us](mailto:Dan.Keen@ci.concord.ca.us)

Reviewed by: Valerie Barone  
Assistant City Manager  
[Valerie.Barone@ci.concord.ca.us](mailto:Valerie.Barone@ci.concord.ca.us)

Attachments:

1. Budget Public Hearing Staff Report dated June 14, 2011
2. Budget Transmittal Memorandum for proposed FY 2011-2012 Budgets and Ten-Year Financial Plans dated May 18, 2011
3. Resolution No. 11-6042.1 Fees and Charges with Exhibit A Proposed Changes
4. Resolution No. 11-48 Appropriation Limit
5. Measure Q Committee Budget Memo to Council
6. Resolution No. 11-49 Municipal Budget and Ten-Year Financial Plan
7. Redevelopment Agency Budget Resolution No. 11-766



1           **Section 1.** The City Council approves the Municipal Budget as modified per Council direction  
2 for Fiscal Year 2011-2012 and a Ten-Year Financial Plan submitted by the City Manager as adjusted  
3 by adopted City Council budget reduction measures.

4           **Section 4.** The City Council accepts the Planning Commission’s determination that the Fiscal  
5 Year 2011-2012 Capital Improvement Program Budget complies with the goals and objectives of the  
6 General Plan.

7           **Section 5.** The City Council approves the Capital Improvement Program Budget for Fiscal  
8 Year 2011-12 and a Ten-Year Capital Improvement Plan as modified.

9           **Section 6.** A copy of the Municipal Budget and Ten-Year Financial Plan including Capital  
10 Improvement Program Budget and Ten-Year Capital Improvement Plan for Fiscal Year 2011-2012 as  
11 modified during the hearings are on file with the City Clerk.

12           **Section 7.** The City Council reaffirms *Policy & Procedure No. 129, Budget and Fiscal*  
13 *Policies.*

14           **Section 8.** The City Council reconfirms the authorization pursuant to Resolution 92-28 to use  
15 Redevelopment Agency Housing Set-Aside Funds for housing-related activities under the City’s  
16 Neighborhood Improvement Program.

17           **Section 9.** This resolution shall become effective immediately upon its passage and adoption.

18           **PASSED AND ADOPTED** by the City Council of the City of Concord on June 28, 2011, by  
19 the following vote:

20 **AYES:**           Councilmembers -

21 **NOES:**           Councilmembers -

22 **ABSTAIN:**       Councilmembers -

23 **ABSENT:**        Councilmembers -

24 //

25 //

26 //

27 //

28 //

1           **I HEREBY CERTIFY** that the foregoing Resolution No. 11-49 was duly and regularly  
2 adopted at a regular joint meeting of the City Council and the Redevelopment Agency of the City of  
3 Concord on June 28, 2011.

4  
5   
6 Mary Rae Lehman, CMC  
7 City Clerk

8 **APPROVED AS TO FORM:**

9   
10 Craig Labadie  
11 City Attorney

1 **REDEVELOPMENT AGENCY OF THE CITY OF CONCORD**

2 **RESOLUTION NO. 11-766**

---

3 **A RESOLUTION ADOPTING THE REDEVELOP-**  
4 **MENT AGENCY BUDGET FOR FISCAL YEAR**  
5 **2011-2012 AND RECONFIRMING THE USE OF**  
6 **REDEVELOPMENT AGENCY HOUSING SET-**  
7 **ASIDE FUNDS FOR HOUSING-RELATED**  
8 **ACTIVITIES UNDER THE CITY'S**  
9 **NEIGHBORHOOD IMPROVEMENT PROGRAM**

10 **WHEREAS**, the Redevelopment Agency Executive Director has recommended an Agency  
11 Budget for Fiscal Year 2011-2012; and

12 **WHEREAS**, the appropriations of \$14,620,316 provided in the budget are necessary to  
13 forward the goals of the Redevelopment Agency; and

14 **WHEREAS**, the administrative expenditures of \$4,395,932 include the provision for services  
15 provided to the Agency by the City through a Services Agreement approved by the Agency on June  
16 28, 2011; and

17 **WHEREAS**, the value of the services provided to the Agency by the City is estimated to be  
18 \$1,059,095; and

19 **WHEREAS**, the Agency has debt and other payment obligations estimated to be \$7,749,384;  
20 and

21 **WHEREAS**, the Redevelopment Agency Budget recognizes the importance and need to  
22 support low to moderate-income housing citywide through a \$3,130,368 budget transfer to the Low  
23 and Moderate-Income Housing Fund which includes \$610,008 for services provided to the Agency by  
24 the City; and

25 **WHEREAS**, pursuant to Section 33334.3(d) of the California Community Redevelopment  
26 Law (Health and Safety Code Section 33000 et seq.) it is the intent of the California State Legislature  
27 that the amount of money spent for planning and general administration from the Low and Moderate-  
28 Income Housing Fund not be disproportionate to the amount actually spent for the cost of production:  
and

//

1           **WHEREAS**, the Project and Program recommendations reflect the current priorities for the  
2 Agency; and

3           **WHEREAS**, the Capital expenditures and other financing uses of \$2,475,000 reflect the  
4 current priorities for the Agency; and

5           **WHEREAS**, estimated existing unallocated reserves of \$7,823,902 and projected revenues of  
6 \$11,879,332 are sufficient to cover budget expenses for Fiscal Year 2011-2012, with an estimated  
7 balance of \$4,690,918 left in the unallocated reserve fund for the Agency at the end of the fiscal year;  
8 and

9           **WHEREAS**, the recommended Agency Budget is in compliance with the adopted  
10 Redevelopment Agency's Ten-Year Implementation Plan; and

11           **WHEREAS**, the Redevelopment Agency held public hearings on the budget on June 14,  
12 2011, and June 28, 2011, at which time any and all members of the public were afforded an  
13 opportunity to comment on the budget; and

14           **WHEREAS**, the Redevelopment Agency adopted Resolution 92-506 authorizing the use of  
15 Redevelopment Agency Housing Set-Aside Funds for the City's Neighborhood Improvement  
16 Program.

17           **NOW, THEREFORE, THE REDEVELOPMENT AGENCY OF THE CITY OF**  
18 **CONCORD DOES RESOLVE AS FOLLOWS:**

19           **Section 1.** Approves the Redevelopment Agency's Operating Budget, including debt  
20 allocation and low and moderate-income housing payments, Projects and Programs, the Capital  
21 expenditures for Fiscal Year 2011-2012, anticipated revenues, work program and comparison between  
22 the previous year's achievements and goals as submitted by the Executive Director.

23           **Section 2.** Determines that it is necessary to allocate \$610,008 of the estimated \$3,389,906  
24 2011-2012 Affordable Housing Budget for the planning and administrative expenses necessary for the  
25 citywide production, improvement, and/or preservation of low and moderate-income housing during  
26 Fiscal Year 2011-12.

27           **Section 3.** A copy of the Redevelopment Agency's Budget for Fiscal Year 2011-2012 is on  
28 file in the Office of the City Clerk.

1           **Section 4.** Reconfirms the authority pursuant to Resolution 92-506 to use Redevelopment  
2 Agency Housing Set-Aside Funds for housing-related activities under the City's Neighborhood  
3 Improvement Program.

4           **Section 5.** This Resolution shall become effective immediately upon its passage and adoption.

5           **PASSED AND ADOPTED** by the Redevelopment Agency of the City of Concord June 28,  
6 2011, by the following vote:

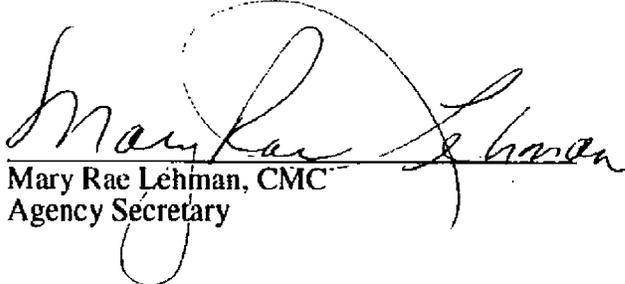
7 **AYES:**           Agencymembers - D. Helix, L. Hoffmeister, R. Leone, W. Shinn, T. Grayson

8 **NOES:**           Agencymembers - None

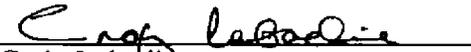
9 **ABSTAIN:**       Agencymembers - None

10 **ABSENT:**       Agencymembers - None

11           **I HEREBY CERTIFY** that the foregoing Resolution No. 11-766 was duly and regularly  
12 adopted at a regular joint meeting of the City Council and Redevelopment Agency of the City of  
13 Concord on June 28, 2011.

14  
15   
16 Mary Rae Lehman, CMC  
17 Agency Secretary

17 APPROVED AS TO FORM:

18  
19   
20 Craig Labadie  
21 Agency Counsel

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## **City Organization & Functions**

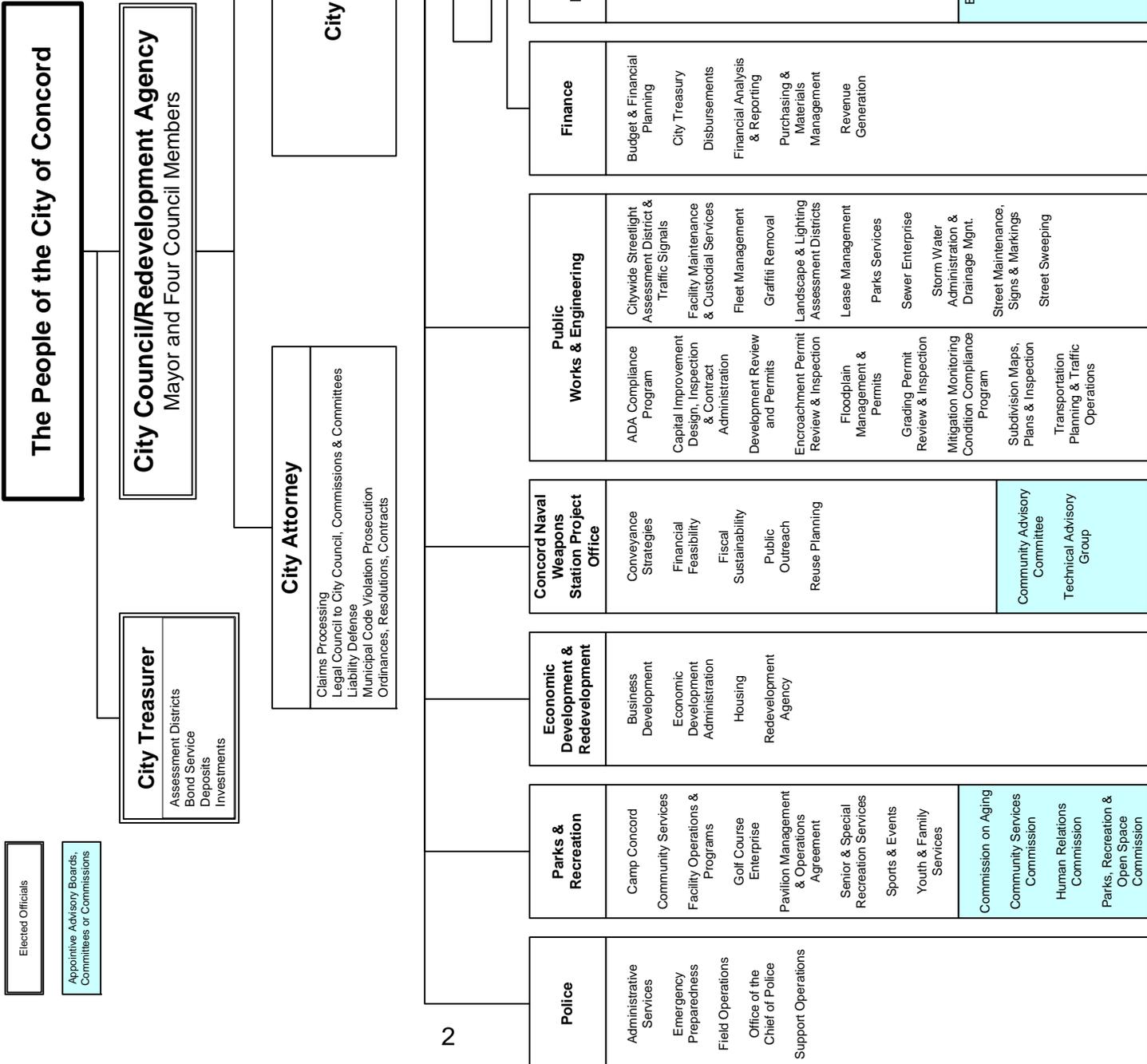
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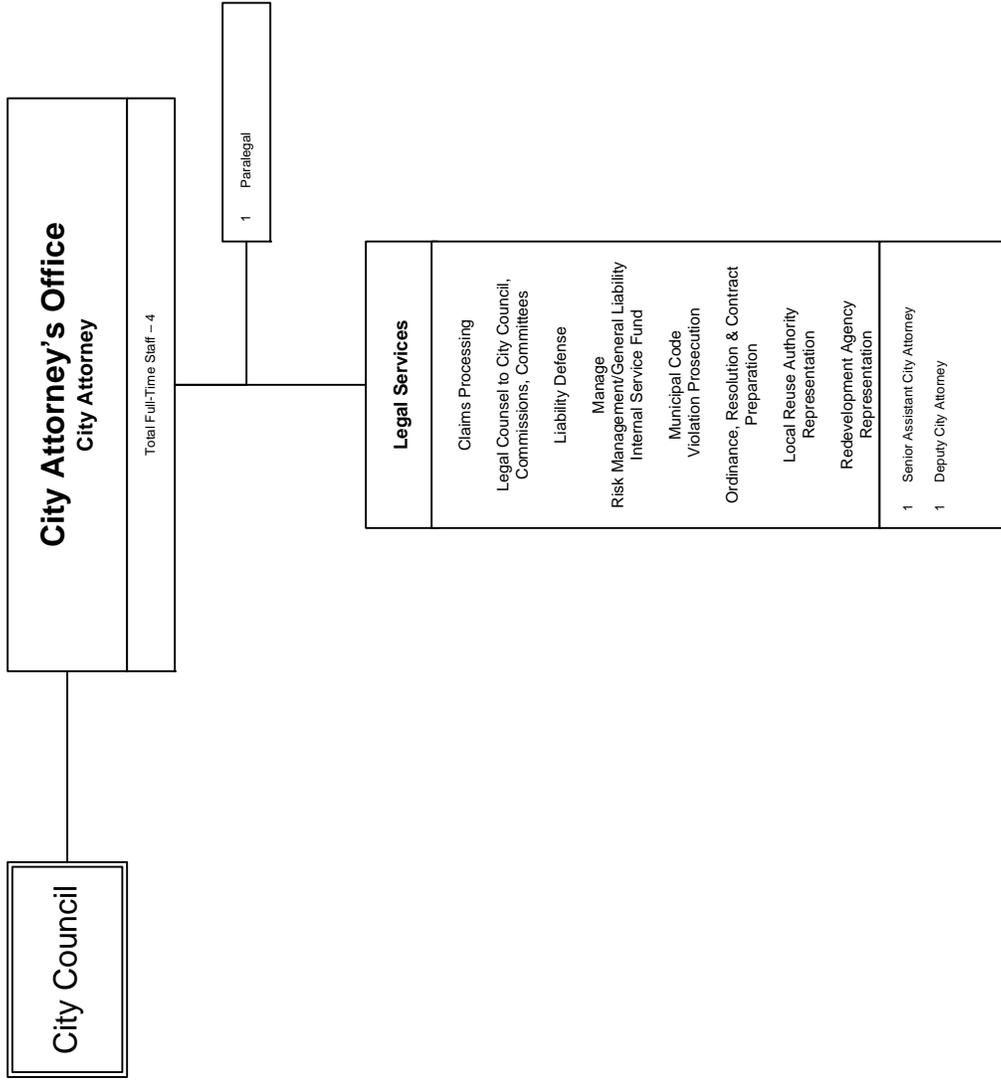
# City Organization and Programs

**Our mission is to join with our community to make Concord a city of the highest quality. We do this by providing responsive, cost effective, and innovative local government services.**

**Adopted Budget July 1, 2011**



The City of Concord has a City Council/City Manager form of government. Five Council Members and the City Treasurer are elected. The Council appoints the City Manager and the City Attorney. The City Manager appoints the City Clerk and department heads and hires employees to carry out program services. The City Council appoints qualified citizens from the community to serve on advisory boards and commissions.





**Office of the City Manager**  
City Manager

Total Full-Time Staff – 16  
FTE Part-Time Staff – 1.32

1 Executive Assistant  
Council/City Manager

**Assistant City Manager**

**City Council**

**City Clerk**

<b>Administrative Services</b>	<ul style="list-style-type: none"> <li>Bid Openings</li> <li>Boards &amp; Commissions</li> <li>Administration</li> <li>Campaign Disclosure Filing</li> <li>Citywide Records Management</li> <li>Contracts/Agreements Processing</li> <li>Council Agenda Packet/ Mailings</li> <li>Council Meeting Notification</li> <li>Council Minute Preparation</li> <li>Document Imaging</li> <li>Elections</li> <li>Historical Action Tracking/ Research</li> <li>Legal Notices</li> <li>Mail Services</li> <li>Oaths of Office</li> <li>Proclamations</li> <li>Public Records</li> <li>Public Information</li> <li>Resolutions &amp; Ordinances</li> <li>Sister City Program</li> </ul>	<ul style="list-style-type: none"> <li>1 Administrative Assistant</li> <li>1 Administrative Clerk II</li> <li>.78 Administrative Support (FTE Part-Time)</li> <li>1 Administrative Secretary</li> <li>1 City Clerk</li> </ul>
<b>Community Relations</b>	<ul style="list-style-type: none"> <li>City Publications</li> <li>City Website Content Management</li> <li>Community Relations</li> <li>Employee Communication</li> <li>Government Access Programming</li> <li>Intranet Content Management</li> <li>Media Relations</li> <li>Video Services</li> </ul>	<ul style="list-style-type: none"> <li>1 Community Relations Manager</li> <li>.54 Video Technician (FTE Part-Time)</li> </ul>
<b>Printing Services</b>	<ul style="list-style-type: none"> <li>Artwork Composition</li> <li>Copier Service</li> <li>Document Assembly</li> <li>Offset Printing</li> <li>Project Cost Estimates</li> <li>User Consultation</li> </ul>	<ul style="list-style-type: none"> <li>1 Graphic Designer</li> <li>1 Printing Services Supervisor</li> </ul>
<b>City Council/ City Manager's Office</b>	<ul style="list-style-type: none"> <li>Budget Management</li> <li>Citizen Complaint Intervention</li> <li>Council Committee System</li> <li>Council Correspondence</li> <li>Event Coordination/ Ceremonies</li> <li>Interdepartmental Coordination</li> <li>Legislative Advocacy</li> <li>Long Range Planning</li> <li>Organizational Initiatives</li> </ul>	<ul style="list-style-type: none"> <li>1 Confidential Secretary</li> </ul>
<b>Franchise Management</b>	<ul style="list-style-type: none"> <li>Cable Television Liaison/Customer Service</li> <li>Energy Services Management</li> <li>Franchise Administration</li> <li>Solid Waste/Recycling Management</li> </ul>	



<b>Community Development</b> Director of Community and Economic Development
Total Full-Time Staff – 28 FTE Part-Time Staff – 3.52

- Planning Commission
- Design Review Board
- Zoning Administrator

Board of Appeals

<b>Planning</b>	Development Review General Plan Development & Implementation Land Use Policy Analysis	1 Administrative Coordinator 1 Assistant Planner 1 Planning Manager 2 Principal Planners 2 Senior Planners .21 Admin. Support (FTE Part-Time) .67 Professional
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<b>Building</b>	Building Inspection Plan Review Response to Citizen Complaints Multi-Family Housing Inspection	.48 Administrative Support (FTE Part-Time) 4 Building Inspectors 1 Chief Building Official 1 Permit Technician I 2 Permit Technician III .48 Technician (FTE Part-Time)
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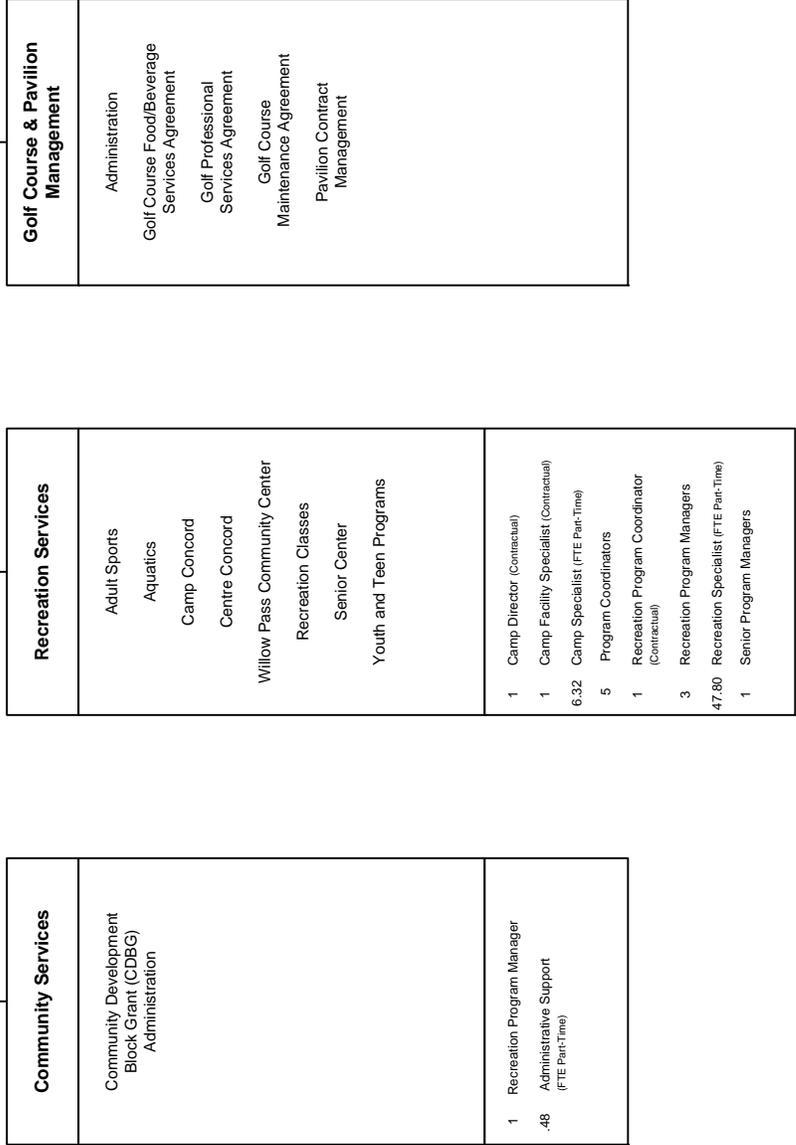
<b>Neighborhood Services</b>	Adopt-A Street Code Enforcement Neighborhood Cleanup Neighborhood Partnership RV Parking Shopping Cart Retrieval	.48 Craft Worker (FTE Part-Time) 4 Neighborhood Preservation 1 Permit Technician I
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<b>Economic Development &amp; Redevelopment</b>	Assisted Housing Development Economic Development Strategy Housing Rehabilitation Redevelopment Ten-Year Implementation Plan	1 Administrative Assistant 1 Administrative Secretary 1.2 Administrative Support (FTE Part-Time) 1 Community Services Officer 1 Econ. Development Spec. 1 Senior Planner 1 Downtown Program Manager 1 Redevelopment & Housing Manager
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<b>Parks and Recreation</b> Director of Parks & Recreation
Total Full-Time Staff - 15 FTE Part-Time Staff - 54.6

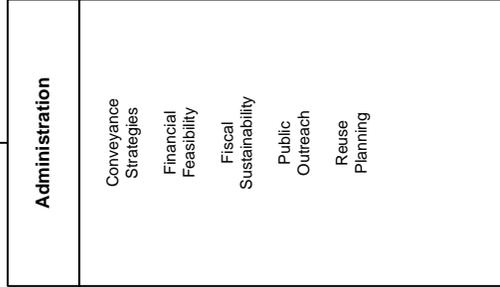
- Commission on Aging
- Community Services Commission
- Parks, Recreation and Open Space Commission





Community Advisory  
Committee

Technical Advisory Groups

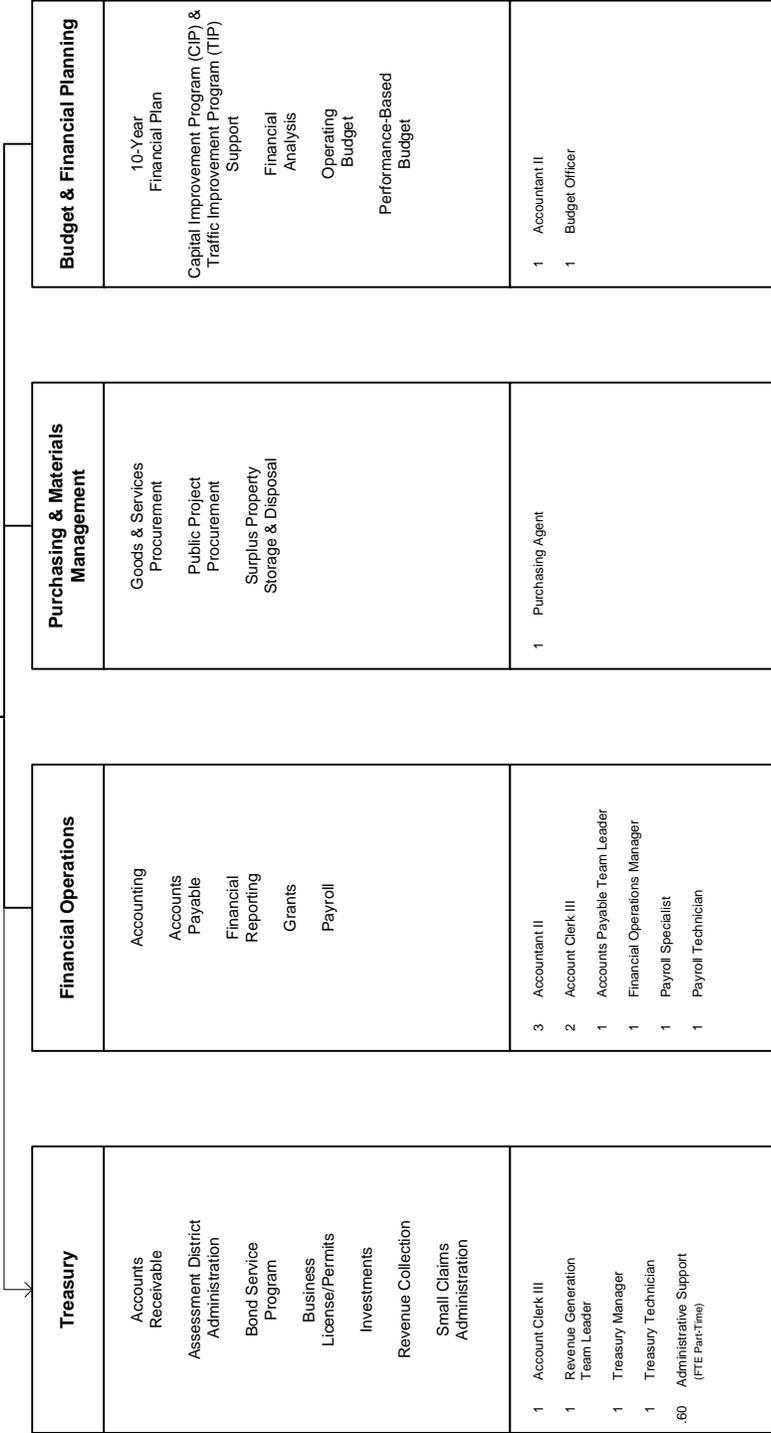


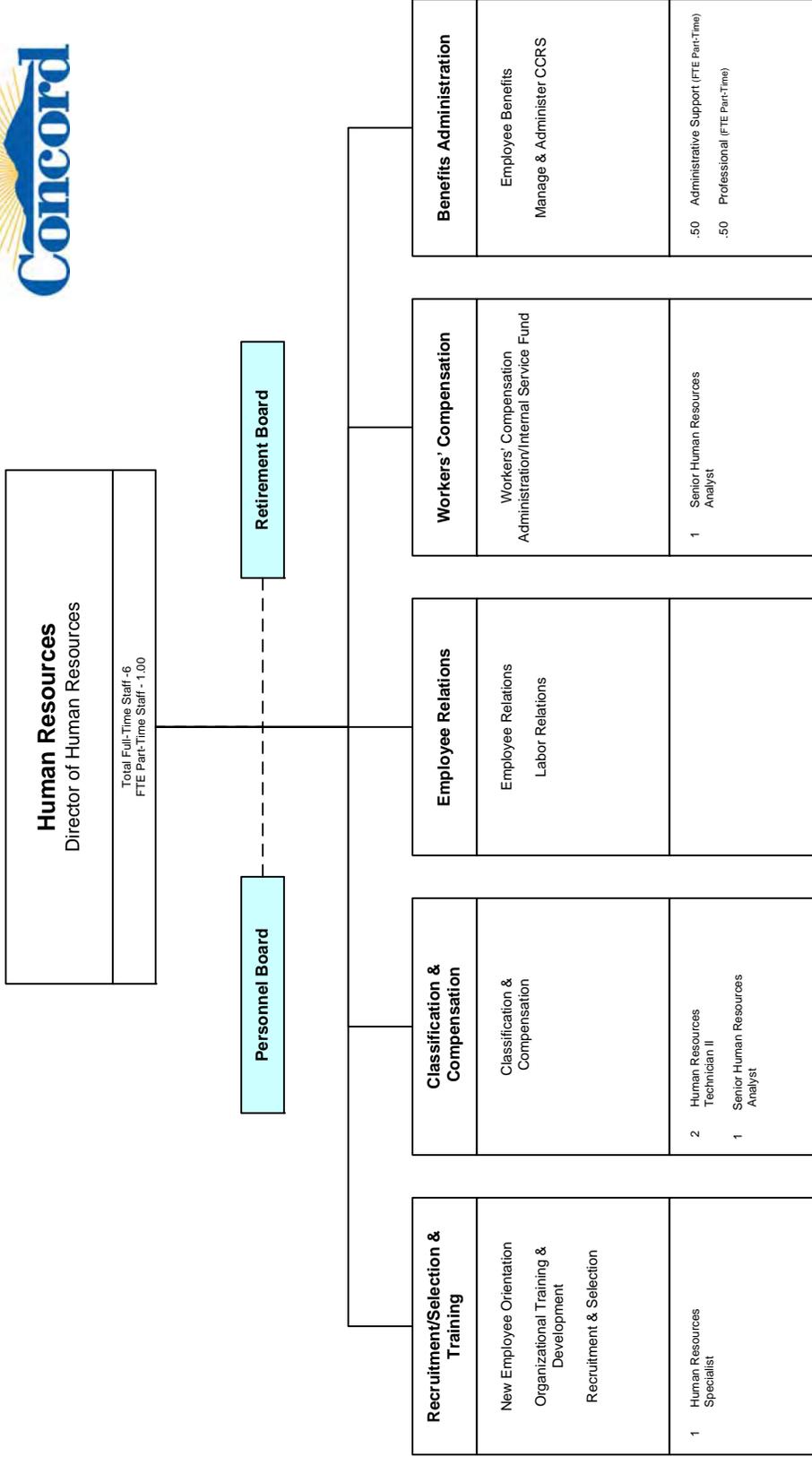


<b>Finance</b> Director of Finance
Total Full-Time Staff - 18 FTE Part-Time Staff - .60

<b>City Treasurer</b>
-----------------------

1 Central Storekeeper
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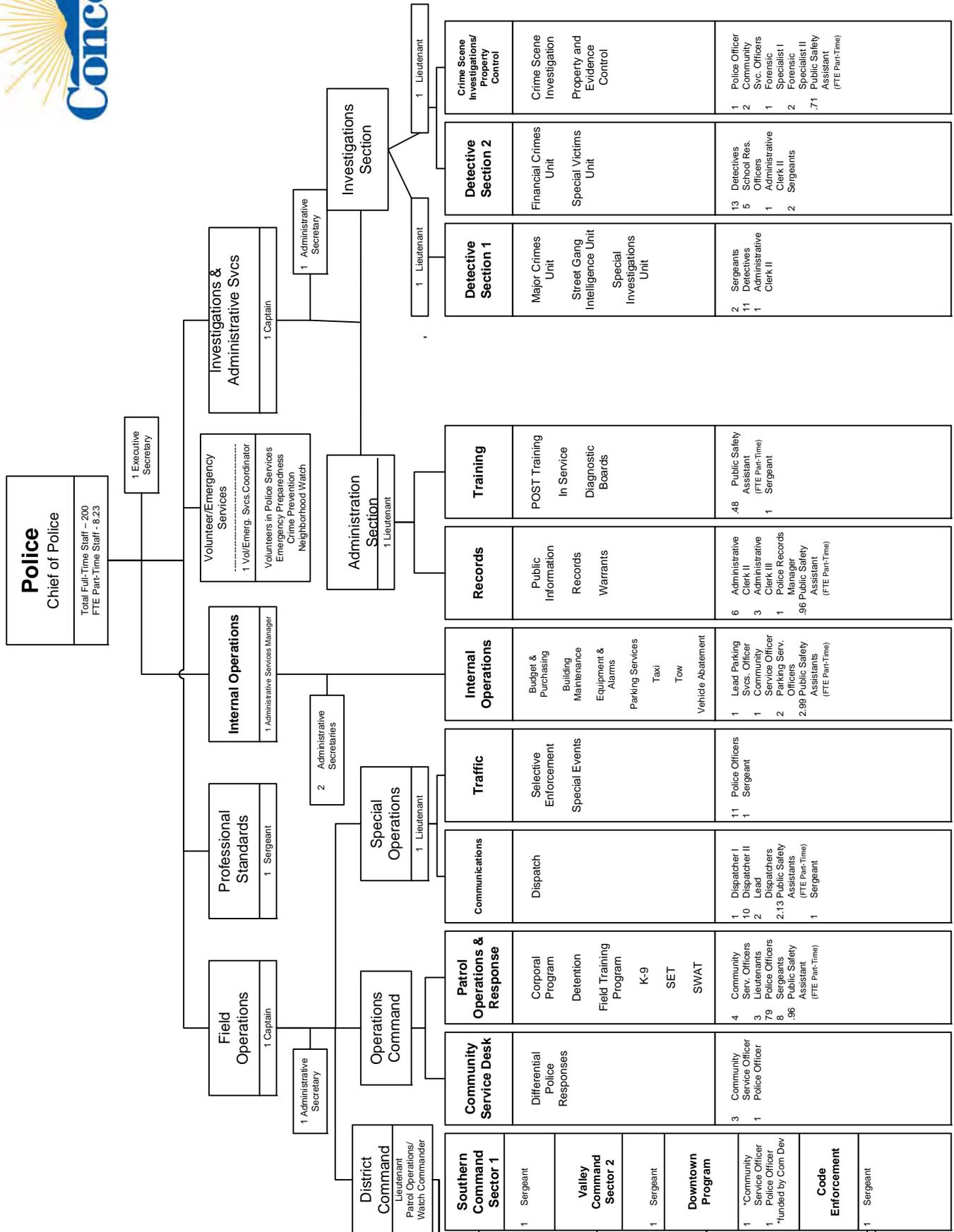




**Information Technology**  
Director of Information Technology

Total Full-Time Staff - 11  
FTE Part-Time Staff - .97

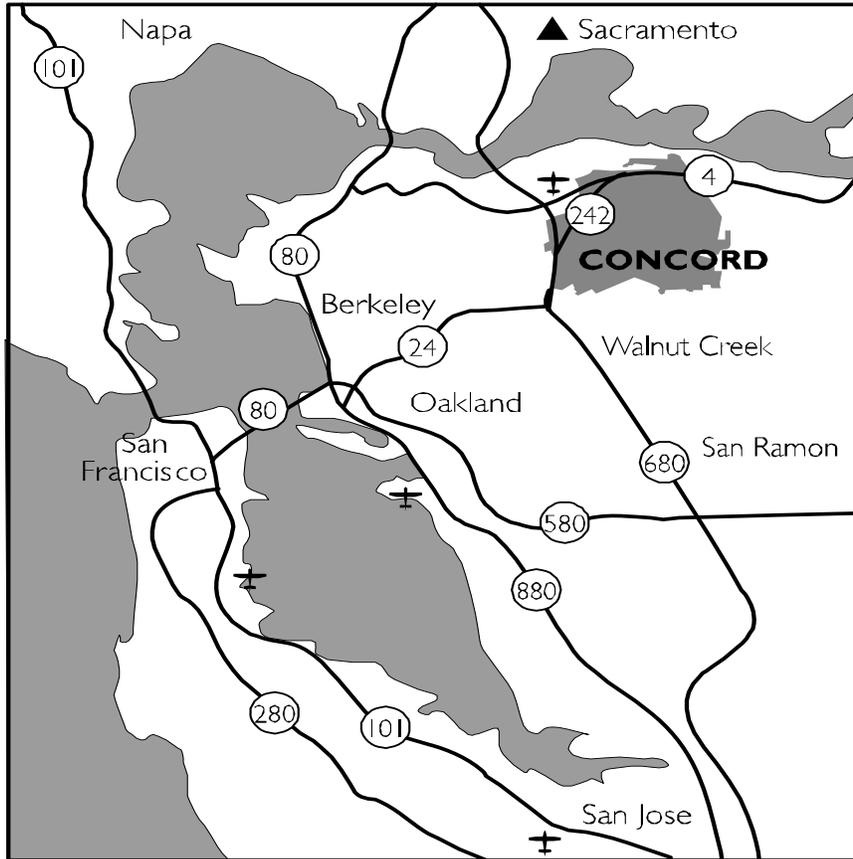
<p><b>Applications &amp; Project Management</b></p> <p>Benefits Realization in Partnership with Customer</p> <p>Delivery of Approved Projects to Approved Scope and Fully Loaded Project Budget Including Change Control</p> <p>Delivery of Specified Functionality to Customer, Operations, and Support Stake Holders</p> <p>Project Collection, Definition, Scoping, Budget Development, Benefits Identification</p> <p>Project Prioritization / Governance / Architectural Compliance</p>	<p>1 Applications and Projects Manager</p> <p>1 Microcomputer Coordinator</p> <p>1 Senior Programmer Analyst</p> <p>1 Systems &amp; Programming Managers</p>
<p><b>Geographic Information Systems (GIS)</b></p> <p>Large Format Copy/Print Services for City</p> <p>Office of Record for All Land Records</p> <p>Parcel Maintenance for Ownership, Merging and Splitting, Economic Zone, Flood Zone, and Planning Designations</p> <p>Police Dispatch System for Maps, Parcels, Streets, Addresses, GPS Routing</p> <p>Spatial Analysis Services</p> <p>Storm &amp; Sanitary Sewer System Mapping and Analysis</p> <p>Street Addressing</p>	<p>1 Program Manager</p> <p>1 GIS Technician</p>
<p><b>Customer Service</b></p> <p>Computer Training Program Coordination and Delivery</p> <p>City of Clayton Police Department and Telephone/Voice Mail Support</p> <p>Desktop Support of Computers, Printers/Copiers, Large Scale Applications for Entire City</p> <p>Document Services</p> <p>Telephone Support and Cellular Services Provisioning</p> <p>Website Design, Administration and Development Services for 5 Public Sites and 2 Internal Sites</p>	<p>1 Customer Service Manager</p> <p>1 Programmer</p> <p>1 Web Coordinator</p> <p>.97 Professional (FTE Part-Time)</p> <p>.10 Technician (FTE Part-Time)</p>
<p><b>IT Operations</b></p> <p>City of Clayton Police Department Support</p> <p>Enterprise Application and Database Hosting, On-going Support, and Data Retention</p> <p>Internet, Network and Application Security and Compliance (DOJ, PCI)</p> <p>Radio and Telephone Systems Support</p> <p>Server and Network Provisioning and On-going Administration and Support</p> <p>Video Surveillance Systems Support</p>	<p>1 Operations Manager</p>
<p><b>Administration</b></p> <p>Budget Development and Financial Analysis</p> <p>Coordination and Tracking of Council Authorizations for Department</p> <p>Department Records Keeping</p> <p>Internal Service Fund Administration</p> <p>Vendor Billing Coordination</p> <p>Vendor Contract Tracking and Coordination</p>	<p>1 Director of Info. Technology</p>





**CITY OF CONCORD  
COMPARATIVE SUMMARY OF  
AUTHORIZED FULL-TIME POSITIONS  
FOR THE YEAR ENDING JUNE 30, 2012**

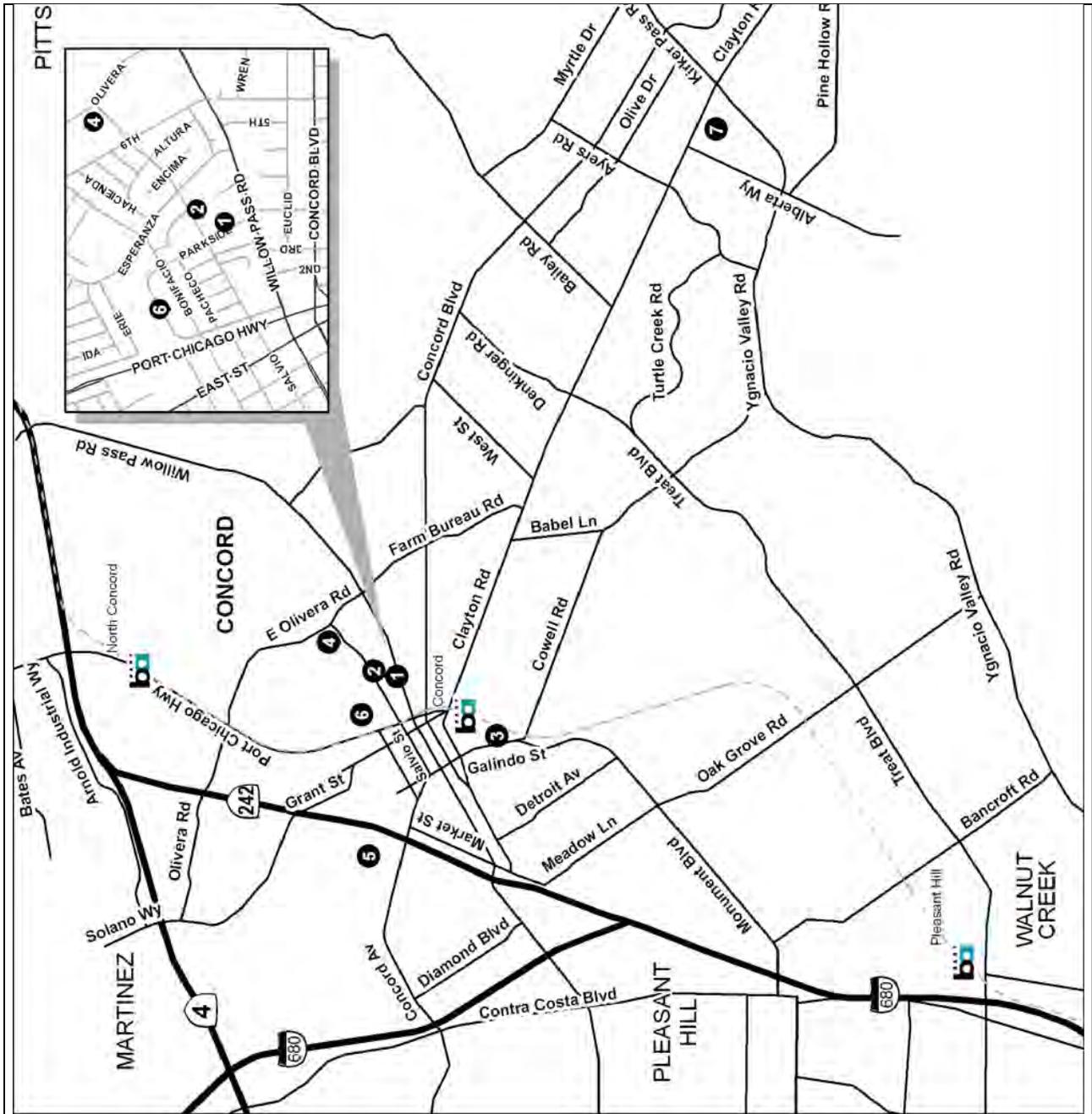
	<b>2008-2009</b>	<b>2009-2010</b>	<b>2010-2011</b>	<b>2011-2012</b>	<b>Incr.</b>
	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>Budget</u>	<u>&lt;Decr.&gt;</u>
	A	B	C	D	E = D - C
<b>GENERAL FUND</b>					
City Attorney	6.0	4.0	4.0	4.0	0.0
City Council	6.0	6.0	6.0	6.0	0.0
Community Development	37.5	25.0	23.0	22.0	(1.0)
Concord Community Reuse Project	4.0	0.0	0.0	2.0	2.0
Finance	27.0	21.0	18.0	18.0	0.0
Human Resources	8.0	8.0	6.0	6.0	0.0
Information Technology	18.0	12.0	11.0	11.0	0.0
Office of the City Manager	14.5	12.0	11.0	10.0	(1.0)
Parks and Recreation	20.0	17.0	15.0	15.0	0.0
Police	220.0	203.0	200.0	200.0	0.0
Public Works & Engineering	119.0	89.0	82.0	79.0	(3.0)
Total General Fund	<u>480.0</u>	<u>397.0</u>	<u>376.0</u>	<u>373.0</u>	<u>(3.0)</u>
<b>ENTERPRISE FUNDS</b>					
Storm Water Management	4.0	3.0	3.0	2.0	(1.0)
Sewer	9.0	8.0	8.0	10.0	2.0
Total Enterprise Funds	<u>13.0</u>	<u>11.0</u>	<u>11.0</u>	<u>12.0</u>	<u>1.0</u>
<b>GRAND TOTAL CITY AUTHORIZED POSITIONS</b>					
	493.0	408.0	387.0	385.0	(2.0)
<b>REDEVELOPMENT AGENCY</b>					
	<u>6.0</u>	<u>7.0</u>	<u>6.0</u>	<u>6.0</u>	<u>0.0</u>
<b>TOTAL CITY AND REDEVELOPMENT AGENCY</b>					
	<u><u>499.0</u></u>	<u><u>415.0</u></u>	<u><u>393.0</u></u>	<u><u>391.0</u></u>	<u><u>(2.0)</u></u>



Nestled in the foothills of Mt. Diablo, Concord is the largest city in Contra Costa County with approximately 125,864 residents occupying 31.1 square miles. Its central location offers easy access to San Francisco, Oakland, the Silicon Valley, the redwoods of Northern California, the wineries of Napa Valley, the rugged coastline of Monterey, and the astonishing beauty of the the Sierra mountain range. Bay Area Rapid Transit (BART) high-speed trains, local bus services, Amtrak, ferries and international airports provide transportation options for residents, commuters and visitors.

Concord has attracted some of the country's leading financial and commercial businesses. Affordability, accessibility and a proficient workforce contribute to Concord's appeal. Concord's varied housing choices include new homes, apartments, established neighborhoods and townhouses in a broad spectrum of price ranges. Eighteen City parks, a state-of-the-art hospital, a wide variety of restaurants, regional shopping centers, two community centers, a senior center and first-rate weather join the list of Concord's assets.

Concord is a General Law City and operates under the Council-Manager form of government. The five members of the City Council are elected at large for four-year staggered terms. The Council selects representatives to serve as Mayor and Vice-Mayor for what has traditionally been a one-year term. Under this system, the Council appoints the City Manager and the City Attorney. The departments that make up the city government include, City Attorney, Community Development, Community & Recreation Services, Finance, Human Resources, Information Technology, Office of the City Manager, Police and Public Works & Engineering.



**Location of City  
of Concord Offices**

1. **Civic Center**  
1950 Parkside Dr.  
(925) 671-3300
2. **Human Resources**  
2974 Salvio St.  
(925) 671-3308
3. **Police Headquarters**  
1350 Galindo St.  
(925) 671-3200
4. **Willow Pass Center**  
2748 East Olivera Rd  
(925) 671-3423
5. **Corporation Yard**  
1455 Gasoline Alley  
(925) 671-3448
6. **Senior Center**  
2727 Parkside Dr.  
(925) 671-3320
7. **Centre Concord**  
5298 Clayton Rd  
(925) 671-3466



## An Early History of Concord, California

Once the Town of Todos Santos on the Land Grant of Monte Del Diablo

- A small tribelet of Chupcan (Bay Miwok) Indians were the first known inhabitants of the valley. Dominated by a great mountain to their south, the Chupcan lived along the valley's streams, which flowed north to the wide tule marshes on the edge of the Bay. They shared the valley and the oak-covered hills with tremendous herds of elk, deer and antelope. Salmon filled the streams; grizzly bears roamed foothills.
- In 1772, Spanish explorers, led by Captain Pedro Fages and Father Juan Crespi, became the first Europeans to cross this area. For the next 50 to 60 years, the Spanish would explore, but not settle in our valley.
- In 1828, Don Salvio Pacheco petitioned the Mexican government for lands in the valley and received the "Monte del Diablo" land grant in 1834. The 17,921-acre grant covered our valley from the Walnut Creek channel east to the hills and generally from the Mt. Diablo foothills north to Suisun Bay.
- The name "Monte del Diablo" originally had been used by Spanish soldiers to describe a dense thicket (monte) of willows at the north end of our valley. The soldiers believed the thicket was possessed by evil, devilish Man spirits, hence the name "Monte del Diablo," thicket of the devil.
- Don Salvio's son, Fernando Pacheco, was sent immediately to occupy the grant and begin cattle operations on the Pacheco family's new Rancho that he managed from an adobe still standing in Hillcrest Park. The family joined him in 1846. Don Salvio's grand adobe, which is still located in downtown Concord, became the business, social and cultural center of the region.
- Don Francisco Galindo married Don Salvio's daughter, Maria Dolores Manuela. The Galindo's wood frame home, also on the national register, stands today near the Clayton Road extension and Galindo Street.
- A new town called Pacheco, adjacent to the Rancho, prospered as an industrial and shipping center. Its prosperity, though, was short lived due to fires, flooding and the 1868 earthquake.
- In 1868, Don Salvio Pacheco, his son Fernando, and his son-in-law Francisco Galindo created a new town at the center of their Rancho. They called their new town Todos Santos (All Saints), and, in 1869, offered lots free to the merchants and residents of Pacheco. Bonifacio Street marked its perimeter on the northwest, East Street on the northeast, Contra Costa Street on the southeast, and Galindo Street on the southwest.

- The name Todos Santos would not identify the new town for long. Within months after Todos Santos had been recorded as the official name of the subdivision, Concord was heralded by the Contra Costa Gazette as the actual name of the town. In an article dated April 17, 1869, the paper congratulated the residents of Concord for adopting such a meaningful name for their new village. They highlighted the harmonious spirit and euphony of this fine name. Despite later published reminders and protests by Fernando Pacheco, Concord became the name of our new town.
- By 1879, a population of 300 was reported. It would double by February 1905, when incorporation of the "Town of Concord" was approved by a local eight vote margin.
- It would take 35 years for the population to double again. At the beginning of World War II, small town Concord had an extraordinary high school, a modern hospital, five churches, two railroads, a fine library, a central plaza, two cinemas, a full-service downtown commercial area, tree-lined streets, comfortable homes, and a population of only 1,400. The war years brought exposure; the postwar years began a population boom. By 1948, the population had grown to 6,500.
- Today, the farms, orchards, and the old Rancho are neighborhoods; the classic old downtown has a multistory skyline. Concord has a diverse population approaching 130,000 and is the largest city in Contra Costa County. Confident of its future, Concord is especially proud of its rich history.



**MISCELLANEOUS STATISTICS  
FY2011-2012**

Population			
Population	122,676	Date of incorporation	February 9, 1905
Registered voters	54,850	Form of government	Council-City Manager (General Law)
		Area	31.13

Police Protection	
Number of stations	1
Number of sworn personnel	152

Fire Protection	
The City of Concord is part of Contra Costa County Fire Protection District	
Number of stations	5
Number of firefighters	45

Sewer Services	
Sewer system in miles	502
Number of households	38,683
Average daily pumping in gallons	9.0 Million

Education	
Number of public schools (Elementary/Jr. High)	21
Number of public schools (High School)	5
Number of Universities/Colleges(California State East Bay, Chapman&Heald)	3
Number of students in public schools	15,922

Culture and Leisure	
Number of theaters	2
Number of performing arts centers	1
Number of libraries	1
Number of City parks	18
Number of art galleries	1
Number of swimming pools	2
Golf Course	1

City Employees	
Full-time	391
Part-time (varies seasonally)	166-399

SOURCE: VARIOUS CITY, STATE AND MT. DIABLO UNIFIED SCHOOL DISTRICTS RECORDS



## Demographic Characteristics for Concord FY2011-2012

### What is the total population of...?

Concord?	122,676
Contra Costa County?	1,056,064
California?	37,510,766

### What percentage of the total population in Concord is under 18?

23.8% (29,254)

### What is the total number of people age 55 and older?

29,508 people (24.1%)

### What is the total number of people age 65 and older?

14,922 people (12.2%)

### What is the median age in the City of Concord?

37.96 years

### What percentage of the total population is Hispanic or Latino?

30.5% (37,465)

### What is the breakdown of males and females for the total population of Concord?

61,166 male (49.9%)/ 61,510 female (50.1%)

### What is the total number of...?

Households?	44,314
Families?	29,557
Families with Children?	14,002

### What is the average...?

Household size?	2.76
Family size?	3.24

### What is the total number of housing units?

47,083

### What is the breakdown of owner occupied vs. renter occupied?

Owner	29,182	62.0%
Renter	17,901	38.0%

Sources: 2010 Census and 2011 Nielsen Inc. Site Report.



## City of Concord Labor Force

### Labor Force Participation

There is above average labor force participation in the Concord trade area.

	1 mile ring	3 mile ring	5 mile ring
Percent of population 16+ Years in Labor Force	68.1%	67.1%	67.2%

### Percent of Total Workers by Occupation

Over two-thirds of the Concord trade area labor force is white collar.

White Collar:	1 mile ring	3 mile ring	5 mile ring	Blue Collar:	1 mile ring	3 mile ring	5 mile ring
Managerial/Executive	12.4%	14.8%	15.4%	Craftsmen	19.8%	17.2%	16.7%
Professional	15.5%	17.5%	18.0%	Services	15.4%	15.3%	14.9%
Sales	24.8%	25.3%	25.2%	Other Blue Collar	12.1%	9.9%	9.8%
Percent White Collar	52.7%	57.6%	58.6%	Percent Blue Collar	47.3%	42.4%	41.4%

### Education

Over half of Concord's trade area residents have a college education.

	1 mile ring	3 mile ring	5 mile ring
Percent of Population 25+ Years with college education	58.3%	61.4%	62.7%

### Tenure

The stability of Concord's trade area labor force is evidenced in high rates of home ownership.

	1 mile ring	3 mile ring	5 mile ring
Percentage of total homes owner-occupied	48.9%	58.4%	62.0%
Percentage of total homes renter-occupied	51.1%	41.6%	38.0%

### City of Concord Age Distribution - 2011

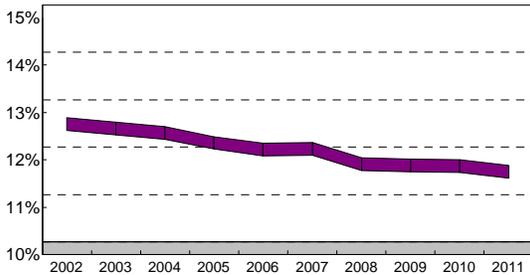
The majority of Concord residents are in the prime employment age between 25 and 54 years.

	Number	Percent
Under 5 Years	7,998	6.40%
6 to 17 Years	21,256	16.97%
18 to 24 years	10,219	8.98%
25 to 34 years	16,328	14.10%
35 to 44 years	18,708	15.20%
45 to 54 years	18,659	14.86%
55 to 64 years	14,586	11.76%
65 years and above	14,922	11.73%
Total Population	122,676	100.00%

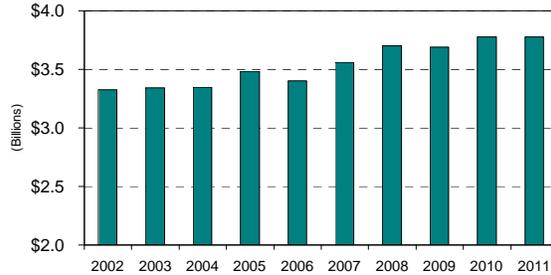
\*All statistics except for age distribution are based on 1, 3, and 5 mile rings from the intersection of Concord Avenue and Salvio Streets. Age distribution counts residents within the city boundary. Sources: 2010 Census and 2011 Nielsen Inc. Site Report.



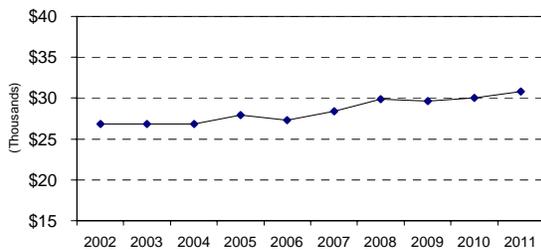
**CITY OF CONCORD  
DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS**



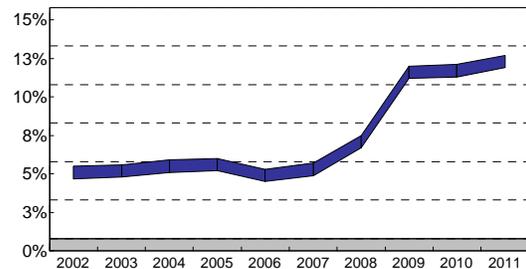
■ City Population % of County



■ Total Personal Income



◆ Per Capita Personal Income



■ Unemployment Rate (%)

Fiscal Year	City Population	Total Personal Income	Per Capita Personal Income	Unemployment Rate (%)	Contra Costa County Population	City Population % of County
2002	123,935	3,324,533,759	26,825	4.7%	981,600	12.63%
2003	124,655	3,343,847,628	26,825	4.8%	994,900	12.53%
2004	124,856	3,349,239,416	26,825	5.1%	1,003,800	12.44%
2005	124,798	3,484,323,723	27,920	5.2%	1,020,898	12.22%
2006	124,436	3,400,903,754	27,331	4.5%	1,029,377	12.09%
2007	125,203	3,559,134,392	28,427	4.9%	1,034,874	12.10%
2008	123,776	3,699,669,661	29,890	6.7%	1,051,674	11.77%
2009	124,599	3,692,159,331	29,632	11.2%	1,060,435	11.75%
2010	125,864	3,778,680,839	30,022	11.3%	1,073,055	11.73%
2011	122,676 (E)	3,778,680,839 (E)	30,802 (E)	11.9%	1,056,064	11.62%

Source: California State Department of Finance. 2011 is estimated.



**Jurisdictional Comparison  
Fiscal Year 2012**

	<b>City of Concord</b>	<b>City of Walnut Creek</b>	<b>City of Pleasant Hill</b>
<b><i>Year Incorporated</i></b>	1905	1914	1961
<b><i>Form of Government</i></b>	Council/Manager General Law City	Council/Manager General Law City	Council/Manager General Law City
<b><i>Physical Area</i></b>	31.13 square miles	19.5 square miles	8.2 square miles
<b><i>Population</i></b>	122,676	64,707	33,279
Full Time Employees	391	331	118
Population per Employee	314	195	282
Sworn Personnel	152	78	45
Population per Sworn Personnel	807	830	740
<b><i>Ethnic Make-up of Population</i></b>			
White	59,817	49,824	22,863
Hispanic or Latino (of any race)	37,465	4,724	3,361
Asian and Native Hawaiian and Pacific Islander	14,255	7,700	4,692
Black or African American	3,877	1,100	732
American Indian and Alaska Native	638	129	33
Some Other Race	6,624	1,230	1,598
<b><i>Registered Voters</i></b>	55,244	40,819	18,633
<b><i>Party Affiliation</i></b>			
Democrat	26,646	18,422	8,764
Republican	14,536	12,920	4,847
Other	14,062	9,477	5,022
<b><i>Number of Housing Units</i></b>	47,083	32,832	14,322
<b><i>Median Household Income</i></b>	\$64,323	\$76,522	\$80,737
<b><i>Persons per Household</i></b>	2.76	2.09	2.42
<b><i>Financial Comparisons</i></b>			
Budgeted General Fund Revenues	\$76,465,915	\$60,312,117	\$18,806,290
Budgeted General Fund Expenditures	\$71,336,000	\$62,742,577	\$19,649,796
Expenditures per Capita	\$581	\$970	\$590



## **BUDGET PREPARATION**

### **1. PURPOSE**

To establish procedures for the development and computation of budget data, including the formulation and updates of work programs and standards of service for the following fiscal year and ten-year financial plan.

### **2. GENERAL**

The budget adopted by the City Council is the financial plan of the city government of Concord. As such, it is a significant document, and its preparation is one of the most important duties performed by City personnel. Time schedules and deadlines indicated in the budget calendar for submission and review of the various phases of the budget are extremely critical and shall be adhered to by all personnel.

Departmental requests for appropriations must be realistic and based on work programs, analysis of needs, and past experience. Each year a comprehensive review of each department's programs and proposals for enhancements is performed. The approved annual budget is an operating plan that establishes expenditure allocations for each program and projections of expenditure allocations for the next nine years. The City of Concord prepares a ten-year financial plan for all City services.

### **3. PROCEDURE**

The budget process is presented in separate stages to permit specialized analysis in each particular area. Preparers must keep in mind the final product as they prepare each phase, so that all phases, although they are prepared independently, can be coordinated into a final budget.

#### **3.1 Budget Kickoff**

3.11 This meeting is held early in November to present the budget calendar, distribute information on preparation for both the Operating and Capital Improvement Projects budgets, and position allocation listings for all currently authorized full-time positions.

#### **3.2 Personnel Services**

3.21 The Finance Department will calculate full-time personnel salaries and related benefits in accordance with current memoranda of understanding. Requests for new positions or classification change of a vacant position will be included in the projection if they are approved by the City Manager. Any capital outlay

- 3.22 required in conjunction with a new position must be submitted in accordance with section 3.32 below. Requests to exchange or upgrade filled positions must be done in accordance with the procedure outlined by the Human Resources Department.
- 3.23 Position allocations for full-time employees must be submitted to the Finance Department by mid-November. Position allocations shall be in accordance with the tasks in the Performance Based Budget (PBB) system.
- 3.24 Limited service and overtime requests must be completed and include job classification, hours or dollars requested, and position allocations. These requests are then submitted to the Finance Department by mid-November. Finance will include these requests for salary and benefits in projections of personnel costs for all ten-years in the financial plan. Position allocations shall be in accordance with the tasks in the PBB system.

### **3.3 Operating Expenditures and Capital Equipment Requests**

- 3.31 The Finance Department will provide a report to assist each department in completing this phase of budget preparation. The report will contain last year's projection for this budget year by account unit (or task) and account.

Each department will make necessary changes on an exception basis and notify Finance of changes made. Finance will adjust the next nine years with the appropriate inflation factor. Each department will review and update their performance indicators and tasks in the PBB system prior to their budget meeting.

- 3.32 Requests for capital equipment cost or any equipment impacting internal service funds must be justified on a special "Capital Request" form to be forwarded to the Finance Department by September 15 each year. Budget for capital equipment should be recorded with the correct account code in the "1Z" task, unless the equipment is so specialized as to apply to a single performance task.

### **3.4 Internal Service Funds**

- 3.41 Capital equipment requests which impact any of the internal service funds shall be submitted to the Finance Department with copies to the appropriate fund manager so those requests can be included in the internal service fund manager's proposal to the City Manager. Such requests must be submitted by September 15<sup>th</sup> of each year.
- 3.42 The internal service fund managers will prepare and submit their proposed ten-year replacement and operation plans to the City Manager no later than October 31<sup>st</sup> of each year for the following fiscal year budget. Any required changes for service charges will be reflected in departmental budgets and reviewed as part of the budget process.

### 3.5 Departmental Meetings

- 3.51 Prior to the departmental meetings, the City Manager and the appointed budget review committee will meet to discuss the preliminary ten-year financial forecast. The Finance Director will present and explain assumptions and forecasts for the City's major revenue sources.
- 3.52 Meetings with departments will begin early in January. At this time, the City Manager and the budget review committee will review each department's revenue projections (if applicable), expenditure requests, Performance Based Budgeting (PBB) performance measures (indicators and tasks), service level changes, new program requests and ten-year financial forecasts (if applicable).
- 3.53 Departments will make required changes and schedule a revisit meeting if necessary. Departments will update the section in the PBB system describing services performed during the current year, initiatives for the next fiscal year, and any significant changes proposed before the first of March.

### 3.6 Budget Presentation

- 3.61 The proposed budget will be presented to the City Council for preliminary review no later than the middle of May. The public is invited to the preliminary review, however, this review is intended to be a formal presentation by the City Manager and Department Heads highlighting accomplishments, proposed program enhancements, and significant changes. In June, the City Council will hold two public hearings at which they will review budgets, budget policies and changes. The budget is scheduled for adoption at the second public hearing council meeting in June.
- 3.62 The proposed budget will be available for public review at three locations: City Clerk's Office, Finance Department, and the public library. The proposed budget will be posted to the City's website. A taped two-hour presentation of the proposed budget will be shown on the City's public access station several times before adoption. The City solicits and welcomes all public comments.



**POLICY & PROCEDURE**

**CITY OF CONCORD**

Number:	31
Authority:	Res. 05-76
Effective:	4-02-73
Revised:	10-25-05
Reviewed:	2005
Initiating Dept.:	FI

**BUDGET APPROPRIATION TRANSFER CONTROLS**

**1. PURPOSE**

To provide a procedure allowing for efficient and cost effective transfers of budgeted funds between City programs, capital projects and line item accounts.

**2. POLICY**

The City Council recognizes the benefit of adopting a policy for the processing of budget transfers that not only provides for strong internal financial controls, but also encourages improved accountability and budgetary estimates from Department Heads. An integral part of the process should be increased responsiveness, cost effectiveness and elimination of redundant tasks.

**3. BUDGET TRANSFER CATEGORIES**

**3.1 Department Groups**

Budget amounts which are assigned to a specific organizational function consisting of programs related in nature or purpose.

3.11 Examples: Departments covered by this section include such functions as City Management, City Attorney, Human Resources, Finance, Information Technology, Community & Recreation Services, Public Works – Maintenance Services, Public Works-Engineering Services, Planning & Economic Development, Building & Neighborhood Services and Police Services.

**3.2 Program Groups**

Budget amounts which are assigned to a specific organizational function within a department directed to attaining specific purposes or objectives.

3.21 Examples: Programs covered by this section include such functions as City Council, Recruitment and Selection, Network Systems, Finance Administration, Sports and Events, Traffic Operations, Design, Police Operations, Planning, Housing, etc.

**3.3 Projects**

Budget amounts assigned to projects approved by the City Council. Projects are classified into two general categories; Capital Projects and Other Projects. Capital Projects are projects related to City infrastructure assets. Other Projects are projects not related to City infrastructure assets.

3.31 Capital Projects consist of Specific Projects and Master Projects.

3.311 Specific Projects are one-time projects. An example is the construction of a new police facility which becomes a City asset.

3.312 Master Projects are related to programs that receive annual funding for a particular purpose, such as street rehabilitation or building maintenance. The programs are implemented through specific projects. The schedule for implementing specific projects is based on the prioritization criteria established by the appropriate department. An example of a Master Project is "Arterial/collector Street Overlay/Pavement Management System". An example of a specific project is "Willow Pass Pavement Rehabilitation.

3.32 Other Projects are not related to infrastructure asset. An example would be the California Symphony production.

### **3.4 Group Appropriation and Accounts**

Budgeted amounts within programs which are categorized by nature or purpose within four groups:

Personnel Services (Wages & Benefits)

Materials and Supplies

Fixed Expenses

Capital Outlay

3.41 Examples: Line item accounts addressed in this section include but are not limited to Overtime, Office Supplies, Meetings and Conferences, Small Equipment, etc.

### **3.5 Appropriations of Money Received for Specific Purposes**

Money received for specific purposes requires the establishment of an appropriation and revenue account of equal value. Purposes include a study for a possible or pending improvement or to construct a possible or pending improvement or other designated purposes.

3.51 Example: A developer payment to fund a traffic study.

## **4. PROCEDURE – LEVEL AND TYPES OF BUDGET TRANSFERS**

### **4.1 General**

4.11 All transfers of appropriations are to be processed through the Finance Director for certification as to availability of the budget appropriation, for transfer and account correctness and to ensure that the new use of funds remains consistent with underlying authority.

4.12 Department Heads shall ensure that Performance Based Budgeting (PBB) objectives are maintained on all transfers of appropriations.

4.13 All transfers of appropriations affecting Personnel Services type accounts require the approval of the Human Resources Director.

4.14 The City Manager may add requirements that may abrogate any or all of the authority delegated to Department Heads under this policy.

## **4.2 Program Group Appropriation Transfers (Accounts)**

- 4.21 These transfers are between the groups defined in Paragraph 3.2. In addition to the requirements stated in Section 4.1, the following approvals are required:
- 4.22 City Council approval is not required for program group transfers.
- 4.23 Program group transfers of Personnel services type accounts within the same fund and department require Department Head and City Manager approval.
- 4.24 Program group transfers of Personnel services type accounts between funds within the same department require Department Head and City Manager approval.
- 4.25 Program group transfers of Materials and Supplies type accounts within the same fund and department require Department Head approval.
- 4.26 Program group transfers of Materials and Supplies type accounts between funds within the same department require Department Head and City Manager approval.
- 4.27 Department Heads may approve requests within their department's budget to convert operating line item accounts into project accounts provided no addition is made to the original appropriation approved by the City Council and no changes are made to the funding source or purpose for which the appropriation was originally made.
- 4.28 Department Heads may spend more than is budgeted in a line item account provided the budget for the entire program is not exceeded in total.
- 4.29 Department Heads may substitute the purchase of a capital equipment item for another originally approved during the budget process provided the cost of the substitute item is less than or equal to the amount approved by the City Council. Items greater than that amount require the approval of the City Manager.

## **4.3 Department Appropriation Transfers**

These transfers are between the departments defined in Paragraph 3.1. In addition to the requirements stated in Section 4.1, the following approvals are required:

- 4.31 Department Heads may transfer budget appropriations between departments. The approval of all Department Heads involved in the transfer is required.
- 4.32 Department budget appropriation transfers between departments require the approval of the City Manager.

## **4.4 Appropriations of Money Received for Specific Purpose**

These offsetting budget adjustments are defined in Paragraph 3.5

- 4.41 Offsetting budget appropriation adjustments required as a result of the receipt of money for specific purposes require Department Head approval.
- 4.42 Budget appropriation adjustments greater than the money received for specific purposes require City Manager and City Council approval.

#### **4.5 Project Appropriation Transfers**

Paragraph 3.3 describes these transfers.

- 4.51 All Project appropriation transfers require City Manager approval.
- 4.52 Additional appropriations of \$20,000 or more for projects require City Council approval.
- 4.53 Transfer of savings on a project of \$20,000 or more to another project requires City Council approval.
- 4.54 Any unspent funds on a completed Project will be returned to reserves at year-end.

#### **4.6 Special Revenue Appropriation**

- 4.61 Budget appropriations based on funds provided by donations, contributions or special grants.
- 4.62 The special revenue appropriation is limited to the exact amount received or to be received.
- 4.63 The City Manager must approve special revenue budget appropriations.
- 4.64 Budget appropriations engendered by grants, donations or contributions require City Council approval.

**CITY OF CONCORD**

Number:	129
Authority:	Council Motion
Effective:	02/02/2009
Revised:	02/02/2009
Reviewed:	2009
Initiating Dept.:	FN

**BUDGET AND FISCAL POLICIES****1. PURPOSE**

To guide City budget decisions toward maintaining long-term financial stability, to ensure that basic City services are delivered, and to protect past and future investments in the City's infrastructure and facilities.

**2. ADOPTION AND REVIEW**

A set of policies were originally adopted in 1995 with the initiation of long-term financial planning for the City. The policies set a course to achieve financial stability. With implementation of the original policies, financial stability for the City has been attained and this document revised to establish a more comprehensive approach to budget and fiscal policies to ensure that the City maintains its financial stability long into the future. Each year at the time the City budget is considered, the City Council shall review the Budget and Fiscal Policies and conduct a review of the proposed budget for consistency with these Budget and Fiscal Policies.

**3. POLICIES****3.1 10-Year Financial Planning**

- 3.11 City Manager will present a budget (Capital and Operating) that is balanced over the 10-year planning period for all funds.
- 3.12 Utilize the 10-Year Plan as the basis for making long-range financial planning decisions.
- 3.13 Maintain a contingency and reserves as a percentage of designated operating expenses for the General Fund and the Enterprise funds.
- 3.14 Maintain a capital and operational reserve to address unforecasted needs.
- 3.15 The aggregate of contingencies and reserves shall be 15% of designated operating expenses for the General Fund;
- 3.16 The aggregate total shall be reviewed on an annual basis and shall revert to an aggregate 30% when economic conditions improve.
- 3.17 Develop and maintain a revenue monitoring and forecasting system to assist in trend analysis and revenue forecasting for the 10-year planning period.
- 3.18 Document all assumptions for revenue and expenditure forecasts each year.
- 3.19 Establish a financial plan for the Redevelopment Agency that ensures a positive cash balance at the end of the life of the Agency.
- 3.110 Seek reimbursement for State and Federal mandated programs and projects.

- 3.111 Conduct periodic audits for sales tax (point-of-sale), franchises and concessions, and transient occupancy tax (TOT).
  - 3.112 Carefully review and discourage grants that may expand or add services without a reliable replacement revenue after the grant period ends.
  - 3.113 Maintain an aggressive collection system for all accounts receivable.
  - 3.114 Be alert to potential development of new revenue sources.
- 3.2 Performance-Based Budgeting (PBB)
- 3.21 Establish the PBB as the City Council's service delivery policy document.
  - 3.22 Establish a PBB that measures service levels, efficiency and effectiveness.
  - 3.23 Follow the principles of outcome management in utilizing the PBB.
  - 3.24 Ensure all costs (direct and indirect) are charged against each program budget.
  - 3.25 Measure work efficiency and effectiveness to ensure an optimal allocation of human and fiscal resources to budget approved services and programs.
  - 3.26 Ensure all operating programs have measurable performance objectives which identify the service and level of service, and the resources required to accomplish the objectives.
  - 3.27 Complete year-end reports and audits to measure the work accomplished against what was planned at the beginning of the fiscal year and evaluate future service levels.
- 3.3 Capital Improvement Program (CIP)
- 3.31 Develop a 10-year plan for CIP.
  - 3.32 Seek grants for needed capital projects which can offset use of other City funds, which can then be utilized for other needed projects.
  - 3.33 Maintain capital improvements to the level required to adequately protect the City's capital investment and to minimize future maintenance and replacement costs.
  - 3.34 Include resources required to maintain and operate new capital improvements commencing the year the project is completed and continuing through the balance of the 10-Year Plan.
  - 3.35 Ensure capital budgets contain all costs to complete the project (design, right-of-way, construction, inspection, contract management, contingency).
  - 3.36 Ensure all proposed projects in the 10-Year Plan have a viable source of funding for both construction and maintenance.
  - 3.37 Fund projects proposed for Enterprise programs by revenues derived from user fees.
  - 3.37 Encourage pay-as-you-go financing of capital improvements where feasible.

### 3.4 Internal Service Funds

- 3.41 Maintain Internal Service Funds for Workers' Compensation, Risk Management, Storm Water, Fleet Maintenance and Replacement, Technology Maintenance and Replacement (including all computer/software and communications equipment), Building Maintenance and Replacement, and Miscellaneous/Office Equipment Maintenance and Replacement.
- 3.42 Maintain a 10-year financial plan for all Internal Service Funds.
- 3.43 Include cost of operation, maintenance and replacement in the 10-year financial plans.
- 3.44 All costs (operation, maintenance and replacement) associated with each Internal Service Fund will be charged to the appropriate user department.
- 3.45 Maintain equipment and facilities to the level required to adequately protect the City's investment and to minimize future maintenance and replacement costs.

### 3.5 Enterprise Funds

- 3.51 Maintain a 10-year financial plan for all Enterprise Funds.
- 3.52 All costs associated with providing administrative support (finance, personnel, legal, etc.) shall be charged to the appropriate Enterprise Fund.
- 3.53 Periodically review market driven enterprise operations for partnerships, sponsorships and other mutually beneficial business development opportunities.
- 3.54 The cost of each enterprise shall be completely offset by user charges and fees derived from the enterprise activity. Costs shall include operating, maintenance, capital, debt service, contingency and administrative costs.
- 3.55 Periodically review and adjust user fees in order to avoid large one-time fee increases. For Golf the review should include the market established for similar services.
- 3.56 Periodically review concession agreements, lease agreements and all other revenue generating agreements in order to determine if the City is receiving a return that reflects the market for similar agreements.

### 3.6 Investment Policies/Financial Practices

- 3.61 Maintain an Investment Policy consistent with established regulations and guidelines. Said policy is to be reviewed each year by the City Council.
- 3.62 The Investment Policy shall address safety, liquidity and yield.
- 3.63 Limit use of debt to minimize future commitment of the fiscal resources of the City and its taxpayers.
- 3.64 Debt payment should not exceed the anticipated useful life of an improvement, and in no case should it exceed 30 years.

- 3.65 Maintain accounting systems and financial management practices in accordance with generally accepted accounting principles, so as to result in an unqualified opinion from the City's independent auditor.
- 3.7 Review and Adopt a Performance Based Budget
- 3.71 The budget will be adopted as shown in the operating and Performance Based Budget document annually.
- 3.72 Full review of revenue assumptions and preparation of the Capital Improvement Program and Ten-Year Plans on all funds will be done annually.
- 3.73 The City Council will hold public hearings and formally approve a budget for the City annually.
- 3.8 Reserve Funds
- 3.81 An aggregate reserve, consisting of operating contingency and reserves, will be established and maintained at a level not less than equal to 15% of the General Fund designated operating expenditures. The contingency and reserve shall be determined to be fully funded when 15% of the General Fund designated operating expenditures can be maintained as the reserve projected balance at the end of each fiscal year and funded within the approved General Fund Ten-Year Plan.
- 3.82 As economic conditions warrant the 10% operating contingency and the aggregate 20% reserves will be re-instituted.
- 3.83 Reserve funds will have four subaccounts: the Economic Contingency Reserve, the Unforecasted Reserve, the Capital/Maintenance Reserve, and the Benefits Reserve.
- 3.84 Reserve funds will be built and replenished as necessary to maintain full funding of the minimum reserve through regular annual contributions at least equal to 4% of the General Fund operating budget. The City Council will annually review and approve the distribution of reserve contributions among the four subaccounts as part of the budget process.
- 3.85 The City Council may act to override the individual purposes of some or all of the four subaccount reserves in the face of a major economic crisis of calamitous dimensions and draw on reserves to maintain the City's fiscal stability. In such a case the Council will take formal action determining that multiple adverse factors exist that warrant this exceptional use of one or more of the subaccount reserve funds.
- 3.86 The Economic Contingency Reserve is to be made available by Council appropriation to meet unanticipated needs caused by State or Federal redirection of City resources, general economic downturns, or reductions in operating revenues.
- 3.87 The Unforecasted Reserve is to be made available by Council appropriation to continue services if State, Federal or other grant funding sources are lost, and to offset the costs of unanticipated, unfunded governmental mandates.
- 3.88 The Capital/Maintenance Reserve is to be made available by Council appropriation to meet unanticipated, unscheduled and or unprogrammed capital and maintenance needs of City infrastructure and facilities. This reserve is intended to be used for major capital repair where facility failure, unexpected hazards, or destruction of City property has occurred and where repair or replacement is not planned within the established capital, operations or internal replacement funds. The threshold for work

meeting this intent will be the same dollar amount as the threshold set for inclusion of projects in the City Capital Improvement Program.

In exceptional circumstances and where adequate funding sources are not available, the City Council may consider appropriation of Capital/Maintenance Reserve funds for a new capital improvement. When making such an appropriation, the City Council will first determine that the maintenance and operating costs of the new project can be fully supported in the Ten-Year Plan in accordance with Policy 3.33.

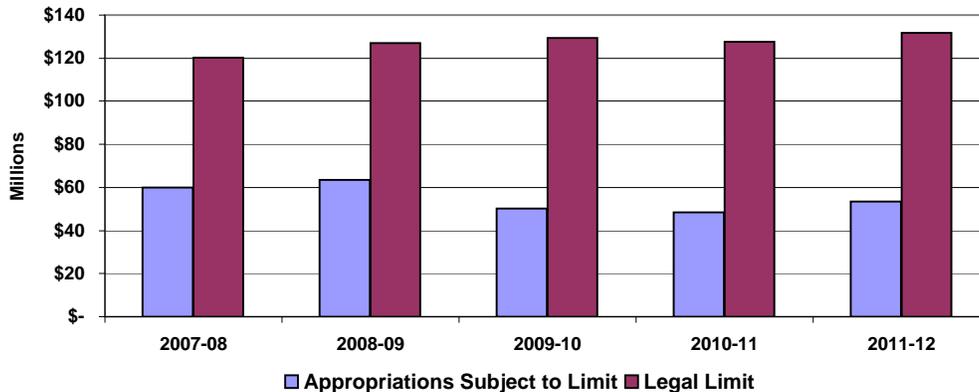
- 3.89 The Benefits Reserve Fund is available to support unplanned costs and obligations of existing employment benefits. The Benefits Reserve is not intended for use to enhance benefits negotiated through the collective bargaining process that require City Council approval.



**Concord**  
Annual Appropriation Limit

Article XIIB of the State Constitution, more commonly referred to as the Gann Initiative or Gann Limit, and subsequent implementation legislation requires that the City of Concord limit each fiscal year's appropriations of the proceeds of taxes to the amount of such appropriations in Fiscal Year 1978-79 as adjusted by growth in per California per capita income and the greater of the growth in City or County population. Government Code Section 37200 requires that the appropriation limit and the total appropriations subject to the limitation be published in the annual budget. The City's limitation is calculated every year and it is established by City Council resolution as part of the Annual Operating Budget Process. Resolution No. 11-48 was approved on June 28, 2011 establishing the City of Concord's appropriation limit. Below is the calculation.

<b>City of Concord Spending Limit Calculation Fiscal Year 2011-2012</b>	
<b>Appropriations subject to limit</b>	
Fiscal Year 2011-2012 Revenues (all funds)	\$ 87,549,752
Less: Non proceeds of tax	(31,330,293)
Less: Exclusions	(2,753,036)
Plus User Fees in excess of costs	-
<b>Total appropriations subject to limit</b>	<b>\$ 53,466,423</b>
<b>Appropriation limit</b>	
Fiscal Year 2010-2011 appropriation limit	\$ 127,486,026
A = Cost of living adjustment - CPI	1.0251
(Based on change in California per capita income)	
B = Population adjustment	1.0077
(Based on Contra Costa County's population growth change)	
<b>Change Factor = (A multiplied by B)</b>	<b><u>1.03299327</u></b>
Increase in appropriation limit	4,206,181
<b>Fiscal Year 2011-2012 appropriation limit</b>	<b>\$ <u>131,692,207</u></b>
Remaining appropriation capacity (deficit)	\$ 78,225,784
<b>Available capacity as a percent of appropriation limit</b>	<b>59.40%</b>



Appropriations subject to the limit in the FY 2011-12 budget total \$53,466,423. This is \$78,225,784 less than the computed limit. Additional appropriations to the budget funded by non-tax sources such as beginning fund balances, grants or service charges are unaffected by the appropriations limit. However, any supplemental appropriations funded through increased tax sources are subject to the appropriations limit and could not exceed the \$78,225,784 variance. Any overall actual receipts from tax sources greater than the variance would result in taxes in excess of the appropriations limit and would require refunds of the excess in the next two years or voter approval of an increase in the appropriations limit. A request of voters to authorize an increase in the appropriations limit is not anticipated in the future due to the significant margin between the limit and tax revenue.

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**General Fund Ten Year Plan**

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### **Concord's Historic Beebe House**

The Beebe House was built circa 1870 as the residence of Benjamin and Fannie Beebe and their children. It was originally located about a quarter of a mile west of the town of Todos Santos (Concord) on "The Road to Pacheco", now Concord Ave. Water for farm irrigation was raised by a windmill, and the water used by the family was stored in an adjacent Tank House. Success at farming allowed Mr. Beebe to finance the Navas and Beebe General Merchandise Store, which opened in Todos Santos in 1871. The City of Concord took temporary possession of the house in 1992, when the location was needed for expansion of Highway 242. The house was moved to 2401 Bisso Lane, where it remained until 1996, when a buyer was found and the current location selected. It has been restored and is used for commercial purposes.

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**CITY OF CONCORD**  
**REVENUE / EXPENDITURE SUMMARY - GENERAL FUND**  
**FOR THE YEAR ENDING JUNE 30, 2012**

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Adopted Budget 2010-11	Adopted Budget 2011-12
<b>REVENUES:</b>					
Taxes	\$ 59,653,471	\$ 55,544,816	\$ 52,029,983	\$ 51,027,000	\$ 60,749,759
Licenses and permits	1,149,753	1,262,916	1,127,709	1,214,799	1,291,005
Intergovernmental	959,923	808,849	647,813	687,500	650,500
Charges for current services	8,140,100	8,217,030	7,547,808	7,482,733	7,413,982
Fines and forfeitures	993,105	1,044,448	826,816	1,096,392	1,037,238
Use of money and property	1,532,614	1,040,208	187,346	646,100	649,080
Other	4,292,399	2,358,356	2,117,236	2,695,103	4,570,351
<b>Total Revenues</b>	<b>\$ 76,721,365</b>	<b>\$ 70,276,623</b>	<b>\$ 64,484,711</b>	<b>\$ 64,849,627</b>	<b>\$ 76,361,915</b>
<b>EXPENDITURES:</b>					
Current:					
Salaries and benefits	\$ 54,671,333	\$ 56,159,797	\$ 53,531,437	\$ 51,351,574	\$ 52,550,894
Operating expenditures	11,477,918	8,932,889	9,080,225	9,370,393	9,306,770
Fixed charges	12,404,731	12,553,730	11,218,890	10,174,619	9,006,215
Capital projects	-	-	-	-	-
Debt services	-	-	-	-	-
<b>Total Expenditures</b>	<b>\$ 78,553,982</b>	<b>\$ 77,646,416</b>	<b>\$ 73,830,552</b>	<b>\$ 70,896,586</b>	<b>\$ 70,863,879</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (1,832,617)</b>	<b>\$ (7,369,793)</b>	<b>\$ (9,345,841)</b>	<b>\$ (6,046,959)</b>	<b>\$ 5,498,036</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Conversion to unallocated reserve balance	\$ 4,609,991	\$ 1,193,540	\$ (888,295)	\$ 2,000,393	\$ -
Transfers in	174,856	2,482,510	680,927	17,050	104,000
Transfers (out)	(2,339,427)	(1,136,854)	(955,493)	(95,484)	(472,122)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 2,445,420</b>	<b>\$ 2,539,196</b>	<b>\$ (1,162,861)</b>	<b>\$ 1,921,959</b>	<b>\$ (368,122)</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ 612,803</b>	<b>\$ (4,830,597)</b>	<b>\$ (10,508,702)</b>	<b>\$ (4,125,000)</b>	<b>\$ 5,129,914</b>
Fund balance at beginning of year	25,086,497	25,699,300	20,868,703	10,360,001	6,235,001
<b>Fund balance at end of year</b>	<b>\$ 25,699,300</b>	<b>\$ 20,868,703</b>	<b>\$ 10,360,001</b>	<b>\$ 6,235,001</b>	<b>\$ 11,364,915</b>

City of Concord  
 General Fund Ten Year Projection  
 For the Year Ending June 30, 2012  
 (000's)

	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>
<b>Beginning Fund Balance 7/01</b>	\$ 6,235	\$ 11,365	\$ 16,146	\$ 21,228	\$ 26,729	\$ 30,325	\$ 26,681	\$ 23,366	\$ 20,398	\$ 16,958
<b>General fund Revenues</b>	\$ 68,386	\$ 69,609	\$ 72,108	\$ 74,530	\$ 77,232	\$ 80,130	\$ 83,038	\$ 86,141	\$ 89,354	\$ 92,726
<b>Measure Q Use Tax</b>	<u>8,080</u>	<u>8,242</u>	<u>8,406</u>	<u>8,575</u>	<u>6,560</u>	-	-	-	-	-
<b>Operating Revenues</b>	\$ <u>76,466</u>	\$ <u>77,851</u>	\$ <u>80,514</u>	\$ <u>83,105</u>	\$ <u>83,792</u>	\$ <u>80,130</u>	\$ <u>83,038</u>	\$ <u>86,141</u>	\$ <u>89,354</u>	\$ <u>92,726</u>
<b>Appropriations</b>										
Operating Expenditures	\$ 70,962	72,938	75,432	77,504	80,146	83,724	86,303	89,059	92,744	94,900
Phase In Expenditure Reductions	-	-	-	-	-	-	-	-	-	-
Capital Improvement Projects (CIP)	<u>374</u>	<u>132</u>	-	<u>100</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>	<u>50</u>
Total Appropriations	\$ <u>71,336</u>	\$ <u>73,070</u>	\$ <u>75,432</u>	\$ <u>77,604</u>	\$ <u>80,196</u>	\$ <u>83,774</u>	\$ <u>86,353</u>	\$ <u>89,109</u>	\$ <u>92,794</u>	\$ <u>94,950</u>
Revenue Over(Under) Appropriations	\$ 5,130	\$ 4,781	\$ 5,082	\$ 5,501	\$ 3,596	\$ (3,644)	\$ (3,315)	\$ (2,968)	\$ (3,440)	\$ (2,224)
<b>Ending Fund Balance 6/30</b>	\$ <u>11,365</u>	\$ <u>16,146</u>	\$ <u>21,228</u>	\$ <u>26,729</u>	\$ <u>30,325</u>	\$ <u>26,681</u>	\$ <u>23,366</u>	\$ <u>20,398</u>	\$ <u>16,958</u>	\$ <u>14,734</u>
General Fund Reserves as a % of Operating Expenditures	16.0%	22.1%	28.1%	34.5%	37.8%	31.9%	27.1%	22.9%	18.3%	15.5%

City of Concord  
General Fund  
Summary of Program Expenditures  
For Year Ending June 30, 2012

	Salaries & Benefits	Operating Expenditures	Fixed Charges	Other Financing Uses	Totals
<b>CITY ATTORNEY</b>	\$ 767,150	\$ 336,098	\$ 44,993	\$ (178,217)	\$ 970,024
<b>COMMUNITY DEVELOPMENT</b>					
Administration	-	5,747	63,127	79,347	148,221
Planning	967,505	440,995	40,910	(204,860)	1,244,550
Building	831,326	239,574	80,685	(42,312)	1,109,273
Multi-Family Inspection Program	159,900	10,895	4,576	(27,931)	147,440
Neighborhood Preservation	515,381	27,067	28,238	(92,107)	478,579
<b>Total Planning and Economic Development</b>	<u>\$ 2,474,112</u>	<u>\$ 724,278</u>	<u>\$ 217,536</u>	<u>\$ (287,863)</u>	<u>\$ 3,128,063</u>
<b>PARKS &amp; RECREATION</b>					
Administration	225,545	136,603	163,041	(58,058)	467,131
Camp Concord	241,738	168,301	83,678	(108,603)	385,114
Facility Operations and Programs	1,308,287	661,068	578,280	100,122	2,647,757
Sports and Events	104,200	204,178	4,232		312,610
Youth Services	-	-	286,850		286,850
Senior & Special Recreation Services	462,027	196,935	199,591		858,553
Community Services	-	86,231	-	-	86,231
<b>Total Parks &amp; Recreation</b>	<u>\$ 2,341,797</u>	<u>\$ 1,453,316</u>	<u>\$ 1,315,672</u>	<u>\$ (66,539)</u>	<u>\$ 5,044,246</u>

continued

**City of Concord  
General Fund  
Summary of Program Expenditures  
For Year Ending June 30, 2012**

	Salaries & Benefits	Operating Expenditures	Fixed Charges	Other Financing Uses	Totals
<b>FINANCE</b>					
Administration	\$ 287,087	\$ 6,607	\$ 32,217		\$ 325,911
Financial Analysis & Reporting	461,060	127,798	9,116		597,974
Disbursements	493,582	8,921	15,628		518,131
Budget & Financial Planning	306,711	9,103	3,907	(49,204)	270,517
Purchasing & Materials Management	156,538	5,122	95,074		256,734
City Treasury	180,789	18,218	8,140	-	207,147
Revenue Generation	266,728	19,200	5,209	-	291,137
<b>Total Department Expenditures</b>	<u>\$ 2,152,495</u>	<u>\$ 194,969</u>	<u>\$ 169,291</u>	<u>\$ (49,204)</u>	<u>\$ 2,467,551</u>
<b>FINANCE - NON-DEPARTMENTAL</b>					
Miscellaneous Payments	\$ 1,386,448	\$ 1,420,465	\$ 2,851,079	\$ 830,531	\$ 6,488,523
Capital Projects	-	-	-	\$ 373,500	373,500
Reserve Funds	-	-	-	-	-
<b>Total Non-Department Expenditures</b>	<u>\$ 1,386,448</u>	<u>\$ 1,420,465</u>	<u>\$ 2,851,079</u>	<u>\$ 1,204,031</u>	<u>\$ 6,862,023</u>
<b>Total Finance</b>	<u>\$ 3,538,943</u>	<u>\$ 1,615,434</u>	<u>\$ 3,020,370</u>	<u>\$ 1,154,827</u>	<u>\$ 9,329,574</u>
<b>HUMAN RESOURCES</b>					
Employee Relations	\$ 271,391	\$ 233,011	\$ 34,982		\$ 539,384
Labor Relations	92,094	60,000	-		152,094
Recruitment and Selection	148,947	53,124	-		202,071
Risk Management	37,934	-	-		37,934
Benefit Administration	32,262	37,757	-		70,019
Organizational Training and Development	41,058	63,240	-		104,298
Classification and Compensation	143,515	11,037	-		154,552
<b>Total Human Resources</b>	<u>\$ 767,201</u>	<u>\$ 458,169</u>	<u>\$ 34,982</u>	<u>\$ -</u>	<u>\$ 1,260,352</u>

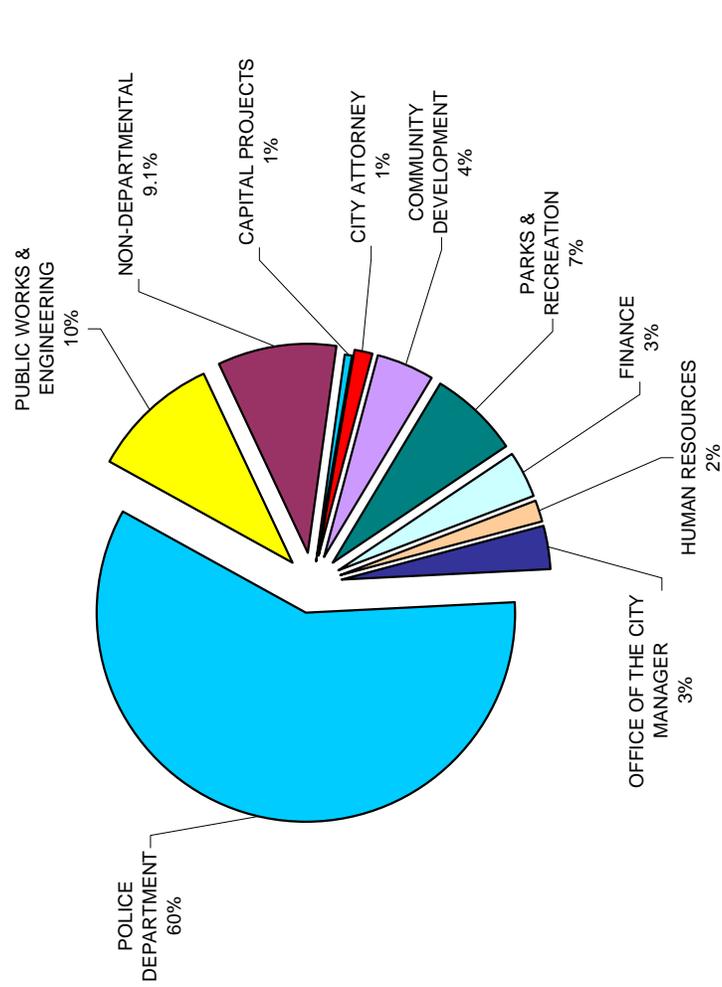
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**City of Concord  
General Fund  
Summary of Program Expenditures  
For Year Ending June 30, 2012**

	<b>Salaries &amp; Benefits</b>	<b>Operating Expenditures</b>	<b>Fixed Charges</b>	<b>Other Financing Uses</b>	<b>Totals</b>
<b>OFFICE OF THE CITY MANAGER</b>					
City Council	\$ 224,169	\$ 67,533	\$ 31,643		\$ 323,345
City Management	906,288	200,945	47,082	(165,681)	988,634
Administrative Services	626,670	225,759	105,089		957,518
Franchise Management	25,667	86,134	-		111,801
<b>Total Office of the City Manager</b>	<u>\$ 1,782,794</u>	<u>\$ 580,371</u>	<u>\$ 183,814</u>	<u>\$ (165,681)</u>	<u>\$ 2,381,298</u>
<b>POLICE DEPARTMENT</b>					
Office of the Chief of Police	\$ 1,224,455	\$ 1,086,179	\$ 828,074		\$ 3,138,708
Field Operations	25,126,603	692,540	1,581,983		27,401,126
Investigations and Administrative Services	9,613,283	1,127,583	767,739		11,508,605
<b>Total Police Department</b>	<u>\$ 35,964,341</u>	<u>\$ 2,906,302</u>	<u>\$ 3,177,796</u>	<u>\$ -</u>	<u>\$ 42,048,439</u>
<b>PUBLIC WORKS &amp; ENGINEERING</b>					
Administration	\$ 701,848	\$ 72,741	\$ 151,957	\$ (120,302)	\$ 806,244
Engineering Services	422,969	51,716	51,060		\$ 525,745
Transportation	919,002	171,634	296,189	(163,364)	1,223,461
Parks Services, Street Trees and Medians	2,870,737	1,227,068	485,698	(203,214)	4,380,289
Graffiti Removal	-	31,119	26,148	180,998	238,265
<b>Total Public Works</b>	<u>\$ 4,914,556</u>	<u>\$ 1,554,278</u>	<u>\$ 1,011,052</u>	<u>\$ (305,882)</u>	<u>\$ 7,174,004</u>
<b>GENERAL FUND TOTALS</b>	<u>\$ 52,550,894</u>	<u>\$ 9,628,246</u>	<u>\$ 9,006,215</u>	<u>\$ 150,645</u>	<u>\$ 71,336,000</u>

**City of Concord  
General Fund  
Comparison of Expenditures by Department  
For Year Ending June 30, 2012**

CITY ATTORNEY	970,024
COMMUNITY DEVELOPMENT	3,128,063
PARKS & RECREATION	5,044,246
FINANCE	2,467,551
HUMAN RESOURCES	1,260,352
OFFICE OF THE CITY MANAGER	2,381,298
POLICE DEPARTMENT	42,048,439
PUBLIC WORKS & ENGINEERING	7,174,004
NON-DEPARTMENTAL	6,488,523
CAPITAL PROJECTS	373,500
<b>GENERAL FUND TOTALS</b>	<b>71,336,000</b>



City of Concord  
General Fund  
Expenditures by Program  
For Year Ending June 30, 2012

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Adopted Budget 2010-11	Adopted Budget 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
<b>CITY ATTORNEY</b>	\$ 1,440,000	\$ 1,551,835	\$ 1,321,553	\$ 1,006,735	\$ 970,024	\$ 1,014,104	\$ 1,059,112	\$ 1,093,257	\$ 1,145,392	\$ 1,192,286	\$ 1,240,938	\$ 1,291,721	\$ 1,341,147	\$ 1,394,400
<b>COMMUNITY DEVELOPMENT</b>														
Administration	\$ 193,096	\$ 233,719	\$ 305,777	\$ 61,032	\$ 148,221	\$ 173,421	\$ 181,474	\$ 184,266	\$ 195,631	\$ 200,191	\$ 206,556	\$ 211,073	\$ 218,566	\$ 222,565
Planning	1,644,905	1,502,937	1,180,688	1,097,350	1,244,550	1,369,481	941,484	974,503	1,027,028	1,071,541	1,118,665	1,167,847	1,216,233	1,268,180
Building	2,159,765	1,851,488	1,530,236	1,362,349	1,109,273	1,153,869	1,197,299	1,232,107	1,281,997	1,322,299	1,363,782	1,412,594	1,448,994	1,496,004
Multi-Family Inspection Program	364,052	372,850	259,610	240,867	147,440	210,678	219,036	225,778	236,074	244,009	251,171	259,141	264,849	271,462
Neighborhood Preservation	880,399	990,321	874,156	875,539	478,579	503,009	521,026	537,768	561,019	577,834	594,738	615,540	629,494	648,579
<b>Total Community Development</b>	\$ 5,242,217	\$ 4,951,315	\$ 4,150,467	\$ 3,637,137	\$ 3,128,063	\$ 3,410,458	\$ 3,060,319	\$ 3,154,422	\$ 3,301,749	\$ 3,415,874	\$ 3,534,912	\$ 3,666,195	\$ 3,778,136	\$ 3,906,790
<b>PARKS &amp; RECREATION</b>														
Administration	\$ 653,714	\$ 636,485	\$ 631,930	\$ 429,540	\$ 467,131	\$ 481,440	\$ 500,439	\$ 508,434	\$ 522,863	\$ 525,657	\$ 530,101	\$ 547,290	\$ 538,876	\$ 548,949
Camp Concord	683,202	672,363	591,199	428,780	385,114	396,045	419,827	430,489	448,240	471,558	494,353	518,652	537,494	561,795
Facility Operations and Programs	3,421,320	3,372,218	3,065,091	2,944,491	2,647,757	2,593,858	2,730,607	2,739,079	2,815,975	2,923,158	3,025,722	3,136,673	3,205,992	3,302,969
Sports and Events	367,137	382,773	372,329	265,365	312,610	322,965	333,447	343,270	355,145	366,680	378,546	390,822	403,167	416,113
Youth Services	1,175,795	1,099,246	788,290	559,651	286,850	274,726	311,977	283,707	283,088	299,575	312,348	328,293	323,358	330,707
Senior & Special Recreation Services	889,315	897,230	819,890	792,318	858,553	874,473	921,785	953,374	993,743	991,484	1,027,590	1,066,796	1,092,409	1,127,608
Community Services	162,805	137,232	173,318	86,231	86,231	-	-	-	-	-	-	-	-	-
<b>Total Parks &amp; Recreation</b>	\$ 7,353,288	\$ 7,197,547	\$ 6,442,047	\$ 5,506,376	\$ 5,044,246	\$ 4,943,507	\$ 5,218,082	\$ 5,230,353	\$ 5,379,054	\$ 5,578,112	\$ 5,768,660	\$ 5,988,526	\$ 6,101,296	\$ 6,288,141
<b>FINANCE</b>														
Administration	\$ 369,084	\$ 387,699	\$ 523,409	\$ 369,670	\$ 325,911	\$ 341,186	\$ 355,529	\$ 367,507	\$ 385,139	\$ 396,301	\$ 412,067	\$ 428,460	\$ 444,857	\$ 462,252
Financial Analysis & Reporting	798,706	850,328	714,100	733,666	597,974	624,880	649,187	671,015	701,641	728,672	756,627	785,636	814,985	845,870
Disbursements	725,098	760,560	684,568	636,113	518,131	542,518	564,908	583,272	611,143	635,602	660,821	687,077	713,102	740,851
Budget & Financial Planning	344,800	410,131	382,644	348,193	270,517	295,214	297,993	309,329	326,428	340,766	355,659	371,133	386,891	403,482
Purchasing & Materials Management	646,900	654,213	500,621	373,474	256,734	281,036	280,391	277,658	287,035	300,448	312,963	326,823	334,076	345,764
City Treasury	395,195	420,529	374,397	352,054	207,147	215,708	224,512	231,267	241,593	250,918	260,489	270,466	280,181	290,631
Revenue Generation	366,146	385,314	356,101	363,150	291,137	303,976	315,490	325,942	340,881	354,017	367,593	381,690	395,891	410,876
Non-Departmental Miscellaneous Payments	1,098,221	(1,299)	3,914,077	3,049,426	6,488,523	7,164,886	7,509,405	7,687,410	7,092,213	8,087,052	7,691,097	7,708,471	8,810,620	7,899,620
<b>Total Finance</b>	\$ 4,744,150	\$ 3,867,475	\$ 7,429,917	\$ 6,225,746	\$ 8,956,074	\$ 9,739,404	\$ 10,197,415	\$ 10,453,400	\$ 9,986,073	\$ 11,093,776	\$ 10,817,316	\$ 10,959,756	\$ 12,180,603	\$ 11,399,346
<b>HUMAN RESOURCES</b>														
Employee Relations	\$ 848,689	\$ 518,503	\$ 474,533	\$ 567,099	\$ 539,384	\$ 555,472	\$ 574,590	\$ 588,956	\$ 609,271	\$ 628,997	\$ 649,668	\$ 671,244	\$ 691,564	\$ 713,706
Labor Relations	88	54,700	87,939	151,704	152,094	158,116	163,230	168,269	174,935	180,750	186,780	193,002	199,431	206,092
Recruitment and Selection	404,300	233,976	128,710	222,149	202,071	210,590	217,816	224,850	234,365	242,557	251,059	259,844	268,927	278,349
Risk Management	287,616	56,035	44,621	54,633	37,934	41,556	43,121	45,366	47,235	47,235	49,184	51,201	53,292	55,470
Benefits Administration	219,516	190,301	175,739	99,574	70,019	72,375	74,445	76,504	79,088	81,410	83,811	86,283	88,831	91,465
Organizational Training and Development	46,277	56,921	42,948	64,919	104,298	66,857	69,048	71,193	74,064	76,524	79,094	81,748	84,491	87,332
Classification and Compensation	241,679	251,100	226,986	181,182	154,523	162,073	168,280	174,334	182,739	189,878	197,307	204,994	212,957	221,235
<b>Total Human Resources</b>	\$ 2,050,165	\$ 1,361,536	\$ 1,181,476	\$ 1,341,260	\$ 1,260,352	\$ 1,265,414	\$ 1,308,965	\$ 1,347,227	\$ 1,399,810	\$ 1,447,351	\$ 1,496,903	\$ 1,548,316	\$ 1,599,493	\$ 1,653,649

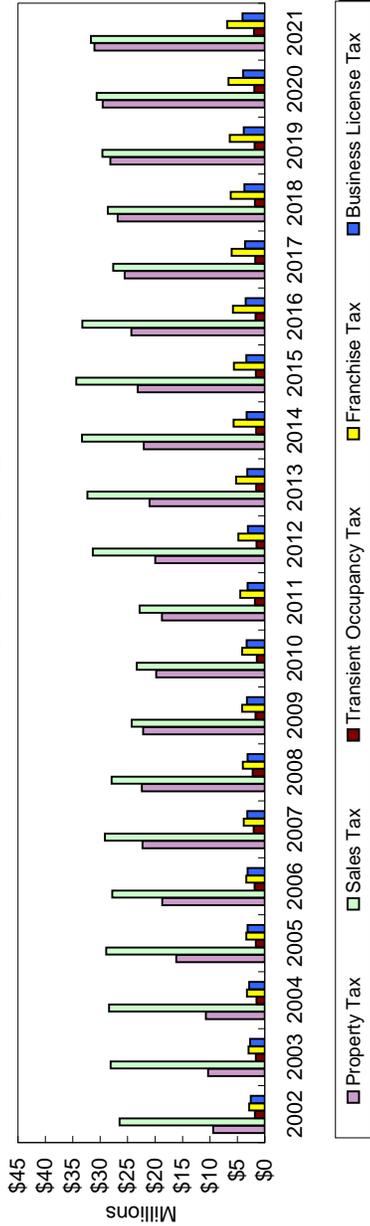
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City of Concord  
General Fund  
Expenditures by Program  
For Year Ending June 30, 2012

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Adopted Budget 2010-11	Adopted Budget 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
<b>OFFICE OF THE CITY MANAGER</b>														
City Council	\$ 335,368	\$ 309,388	\$ 340,353	\$ 355,136	\$ 323,345	\$ 335,927	\$ 349,365	\$ 356,073	\$ 368,387	\$ 380,580	\$ 393,274	\$ 406,653	\$ 418,277	\$ 431,586
City Management	1,449,300	1,489,010	1,284,476	903,123	988,634	1,006,717	1,068,498	1,075,389	1,139,526	1,153,844	1,207,557	1,220,036	1,266,562	1,270,558
Administrative Services	1,618,843	1,728,660	1,371,424	1,449,606	957,518	992,230	1,031,158	1,059,397	1,100,964	1,140,543	1,180,120	1,222,655	1,260,721	1,304,203
Franchise Management	81,325	92,390	206,695	111,381	111,801	115,671	119,393	123,146	127,428	131,549	135,804	140,194	144,722	149,400
<b>Total Office of the City Manager</b>	<b>\$ 3,484,836</b>	<b>\$ 3,629,448</b>	<b>\$ 3,202,948</b>	<b>\$ 2,819,246</b>	<b>\$ 2,381,298</b>	<b>\$ 2,450,545</b>	<b>\$ 2,568,414</b>	<b>\$ 2,614,005</b>	<b>\$ 2,736,305</b>	<b>\$ 2,806,516</b>	<b>\$ 2,916,755</b>	<b>\$ 2,989,538</b>	<b>\$ 3,090,282</b>	<b>\$ 3,155,747</b>
<b>POLICE DEPARTMENT</b>														
Office of the Chief of Police	\$ 925,973	\$ 981,690	\$ 900,850	\$ 3,535,104	\$ 3,138,708	\$ 3,029,917	\$ 3,001,664	\$ 3,066,350	\$ 3,322,822	\$ 3,418,251	\$ 3,718,677	\$ 3,581,375	\$ 3,571,794	\$ 3,678,955
Administrative Services	6,489,690	7,598,057	6,329,486	-	-	-	-	-	-	-	-	-	-	-
Field Operations	22,642,949	24,418,165	24,859,450	26,926,420	27,401,126	27,971,616	29,147,634	30,075,805	31,519,734	32,694,019	33,975,223	35,305,271	36,661,507	38,054,732
Support Operations	9,931,758	9,606,428	9,086,340	11,126,875	11,508,605	11,763,004	12,258,261	12,639,728	13,227,191	13,731,351	14,262,524	14,815,418	15,360,826	15,943,338
<b>Total Police Department</b>	<b>\$ 39,990,370</b>	<b>\$ 42,604,340</b>	<b>\$ 41,176,126</b>	<b>\$ 41,588,399</b>	<b>\$ 42,048,439</b>	<b>\$ 42,764,537</b>	<b>\$ 44,407,559</b>	<b>\$ 45,781,883</b>	<b>\$ 48,069,747</b>	<b>\$ 49,843,621</b>	<b>\$ 51,956,424</b>	<b>\$ 53,702,064</b>	<b>\$ 55,594,127</b>	<b>\$ 57,677,025</b>
<b>PUBLIC WORKS &amp; ENGINEERING</b>														
Administration	\$ 1,320,749	\$ 1,428,641	\$ 1,527,652	\$ 793,731	\$ 806,244	\$ 800,591	\$ 834,445	\$ 853,909	\$ 886,200	\$ 891,772	\$ 917,218	\$ 941,484	\$ 960,809	\$ 978,457
Engineering Services	2,207,011	1,638,470	1,328,269	858,460	525,745	568,079	595,889	610,862	642,863	668,643	690,576	720,988	738,635	794,412
Transportation	1,742,014	1,923,089	1,540,264	1,576,348	1,223,461	1,204,769	1,255,410	1,285,813	1,333,339	1,366,241	1,397,696	1,459,457	1,469,482	1,524,607
Parks Services, Street Trees and Medians	6,147,946	6,176,418	5,196,739	5,408,965	4,380,289	4,529,562	4,671,971	4,807,757	4,977,716	5,112,335	5,239,669	5,435,177	5,508,687	5,705,305
Graffiti Removal/Lease Management	240,943	265,181	288,588	229,667	238,265	247,189	254,124	270,700	287,589	307,192	326,306	355,950	381,127	422,173
<b>Total Public Works &amp; Engineering</b>	<b>\$ 11,658,663</b>	<b>\$ 11,431,799</b>	<b>\$ 9,881,512</b>	<b>\$ 8,867,171</b>	<b>\$ 7,174,004</b>	<b>\$ 7,350,190</b>	<b>\$ 7,611,839</b>	<b>\$ 7,829,041</b>	<b>\$ 8,127,707</b>	<b>\$ 8,346,183</b>	<b>\$ 8,571,465</b>	<b>\$ 8,913,056</b>	<b>\$ 9,058,740</b>	<b>\$ 9,424,954</b>
<b>INTRA FUND TRANSFERS OUT</b>														
Reserve Funds	\$ 200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Capital Improvement Projects	756,069	-	-	-	373,500	132,253	-	100,000	50,000	50,000	50,000	50,000	50,000	50,000
<b>Total Intra Fund Transfers Out</b>	<b>\$ 956,069</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 373,500</b>	<b>\$ 132,253</b>	<b>\$ -</b>	<b>\$ 100,000</b>	<b>\$ 50,000</b>					
<b>GENERAL FUND TOTALS</b>	<b>\$ 76,919,758</b>	<b>\$ 76,595,295</b>	<b>\$ 74,786,046</b>	<b>\$ 70,992,070</b>	<b>\$ 71,336,000</b>	<b>\$ 73,070,412</b>	<b>\$ 75,431,705</b>	<b>\$ 77,603,588</b>	<b>\$ 80,195,837</b>	<b>\$ 83,773,719</b>	<b>\$ 86,353,373</b>	<b>\$ 89,109,172</b>	<b>\$ 92,793,824</b>	<b>\$ 94,950,062</b>

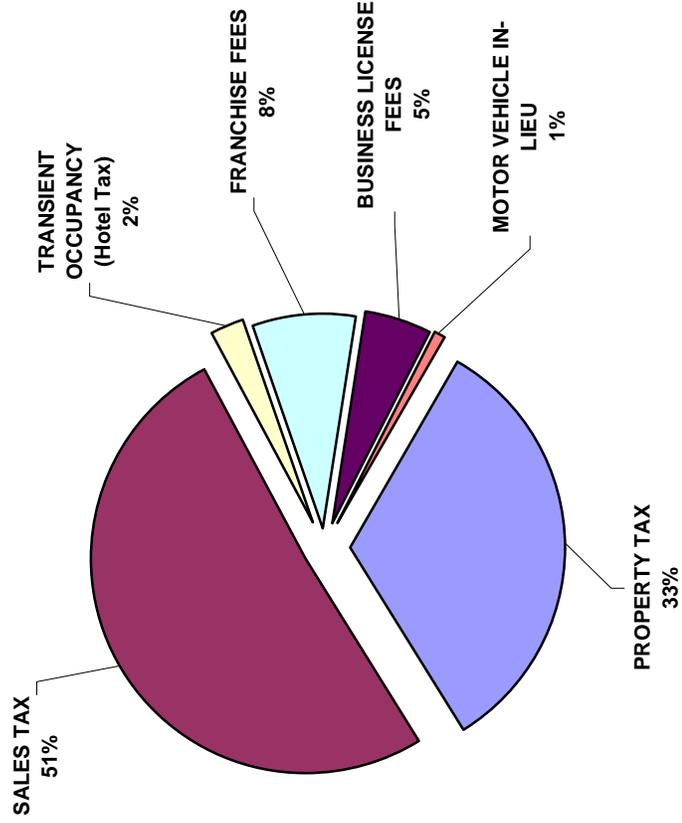


**CITY OF CONCORD MAJOR GENERAL FUND TAX REVENUE BY TYPE  
ACTUAL AND PROJECTED**



Actual shown through Fiscal Year 2010 and Planned through Fiscal Year 2021. Source: City Concord Financial Statements  
In Fiscal Year 2002 the City restated sales tax revenues in accordance with GASB33.

**City of Concord**  
**General Fund Revenue**  
**Comparison of Tax Revenue by Source**  
**For the Fiscal Year Ending June 30, 2012**



PROPERTY TAX	\$ 19,986,759
SALES TAX	31,360,000
TRANSIENT OCCUPANCY	1,500,000
FRANCHISE FEES	4,805,000
BUSINESS LICENSE FEES	3,098,000
MOTOR VEHICLE IN-LIEU	439,000
	<u>\$ 61,188,759</u>

**City of Concord**  
**General Fund**  
**Comparison of Revenues by Source**  
**For the Fiscal Year Ending June 30, 2012**

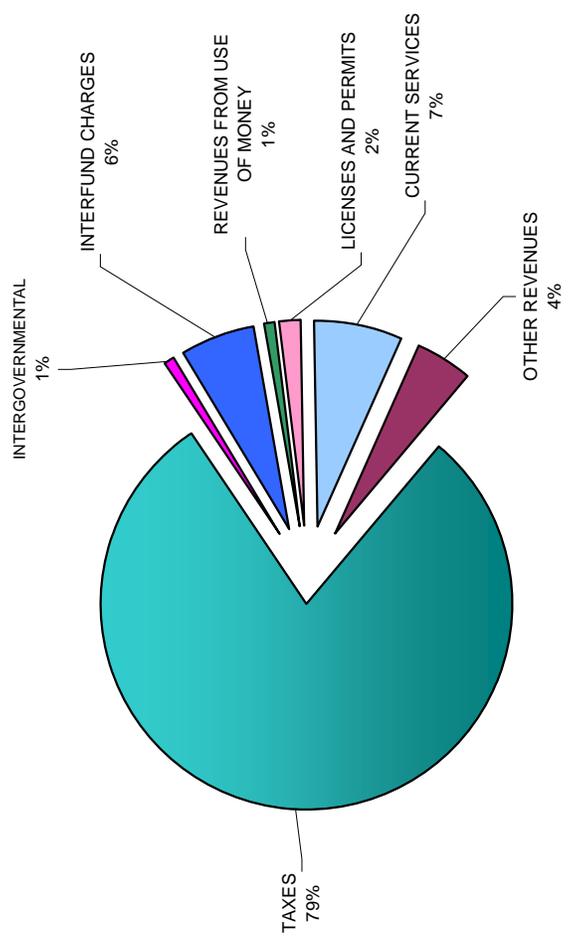
	Actual 2007-08	Actual 2008-09	Actual 2009-10	Adopted Budget 2010-11	Adopted Budget 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
<b>TAXES</b>														
Property	\$ 22,400,621	\$ 22,188,774	\$ 19,809,805	\$ 18,780,000	\$ 19,986,759	\$ 21,019,000	\$ 22,072,000	\$ 23,177,000	\$ 24,333,000	\$ 25,551,000	\$ 26,832,000	\$ 28,172,000	\$ 29,579,000	\$ 31,062,000
Sales	27,911,233	24,253,987	23,370,649	22,844,000	31,360,000	32,326,550	33,343,749	34,386,620	33,274,187	27,649,474	28,617,506	29,619,309	30,655,910	31,729,337
Transient Occupancy Tax	2,193,085	1,710,768	1,427,813	1,800,000	1,500,000	1,545,000	1,591,000	1,639,000	1,688,000	1,739,000	1,791,000	1,845,000	1,900,000	1,957,000
Business License	3,157,176	3,262,762	3,324,011	3,158,000	3,098,000	3,190,940	3,286,668	3,385,268	3,486,826	3,591,430	3,699,172	3,810,147	3,924,451	4,042,184
Franchise	3,991,357	4,128,526	4,097,706	4,445,000	4,805,000	5,249,000	5,703,000	5,654,000	5,334,000	6,019,000	6,210,000	6,408,000	6,613,000	6,825,000
Total Taxes	\$ 59,653,472	\$ 55,544,817	\$ 52,029,984	\$ 51,027,000	\$ 60,749,759	\$ 63,330,490	\$ 65,996,417	\$ 68,241,888	\$ 68,616,013	\$ 64,549,904	\$ 67,149,678	\$ 69,854,456	\$ 72,672,361	\$ 75,615,521
<b>LICENSES AND PERMITS</b>														
Building Permits	\$ 777,831	\$ 828,032	\$ 725,627	\$ 757,000	\$ 734,000	\$ 712,000	\$ 712,000	\$ 712,000	\$ 733,000	\$ 755,000	\$ 778,000	\$ 801,000	\$ 825,000	\$ 850,000
Plumbing Permits	72,757	83,418	58,857	58,200	56,454	54,760	54,760	54,760	56,403	58,095	59,838	61,633	63,482	65,386
Mechanical Permits	62,952	89,623	75,625	67,900	65,863	63,887	63,887	63,887	65,804	67,778	69,811	71,905	74,062	76,284
Electrical Permits	80,530	89,347	82,622	63,050	61,159	59,324	59,324	59,324	61,104	62,937	64,825	66,770	68,773	70,836
Other	155,682	172,496	184,979	288,649	373,529	383,801	394,831	406,192	418,317	430,805	443,968	457,540	471,535	485,967
Total Licenses and Permits	\$ 1,149,752	\$ 1,262,916	\$ 1,127,710	\$ 1,214,799	\$ 1,291,005	\$ 1,273,772	\$ 1,284,802	\$ 1,296,163	\$ 1,334,628	\$ 1,374,615	\$ 1,416,442	\$ 1,458,848	\$ 1,502,862	\$ 1,548,473
<b>FINES AND FORFEITURES</b>														
Vehicle Code & Parking	\$ 804,985	\$ 951,876	\$ 790,300	\$ 1,031,112	\$ 970,000	\$ 1,002,100	\$ 1,013,533	\$ 1,047,044	\$ 1,059,174	\$ 1,094,163	\$ 1,107,031	\$ 1,143,568	\$ 1,157,220	\$ 1,195,379
Neighborhood Services	115,470	83,572	36,515	65,280	67,238	69,255	71,332	73,472	75,676	77,946	80,284	82,693	85,174	87,729
Other	72,650	9,000	-	-	-	-	-	-	-	-	-	-	-	-
Total Fines and Forfeitures	\$ 993,105	\$ 1,044,448	\$ 826,815	\$ 1,096,392	\$ 1,037,238	\$ 1,071,355	\$ 1,084,865	\$ 1,120,516	\$ 1,134,850	\$ 1,172,109	\$ 1,187,315	\$ 1,226,261	\$ 1,242,394	\$ 1,283,108
<b>USE OF MONEY AND PROPERTY</b>														
Investment Earnings	\$ 1,168,107	\$ 776,298	\$ (61,834)	\$ 352,100	\$ 351,000	\$ 351,000	\$ 351,000	\$ 351,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000
Property Rentals	275,023	239,472	245,881	294,000	298,080	282,242	286,487	290,817	295,233	299,738	304,333	309,020	333,800	338,676
Total Use of Money and Property	\$ 1,443,130	\$ 1,015,770	\$ 184,047	\$ 646,100	\$ 649,080	\$ 633,242	\$ 637,487	\$ 641,817	\$ 645,233	\$ 649,738	\$ 654,333	\$ 659,020	\$ 683,800	\$ 688,676
<b>INTERGOVERNMENTAL</b>														
Motor Vehicle In-Lieu	\$ 553,386	\$ 424,423	\$ 367,079	\$ 424,000	\$ 439,000	\$ 454,000	\$ 470,000	\$ 486,000	\$ 503,000	\$ 521,000	\$ 539,000	\$ 558,000	\$ 578,000	\$ 598,000
Off-Highway Vehicle Tax	-	-	-	-	-	-	-	-	-	-	-	-	-	-
State Mandated Costs	85,887	58,087	62,331	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000	60,000
Police Officers Standards & Training (POST)	83,134	117,174	31,712	81,500	51,500	83,045	54,636	86,275	57,963	89,702	61,493	93,338	65,238	97,195
Citizens Option for Public Safety (COPS)	237,516	209,165	184,386	122,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000	100,000
Other Grants	-	-	2,306	-	-	-	-	-	-	-	-	-	-	-
Total Intergovernmental	\$ 959,923	\$ 808,849	\$ 647,814	\$ 687,500	\$ 650,500	\$ 687,045	\$ 684,636	\$ 732,275	\$ 720,963	\$ 770,702	\$ 760,493	\$ 811,338	\$ 803,238	\$ 855,195

continued

City of Concord  
General Fund  
Comparison of Revenues by Source  
For the Fiscal Year Ending June 30, 2012

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Adopted Budget 2010-11	Adopted Budget 2011-12	Projected 2012-13	Projected 2013-14	Projected 2014-15	Projected 2015-16	Projected 2016-17	Projected 2017-18	Projected 2018-19	Projected 2019-20	Projected 2020-21
<b>CURRENT SERVICES</b>														
City Management	\$ 52,741	\$ 102,279	\$ 80,961	\$ 53,780	\$ 135,000	\$ 138,900	\$ 142,917	\$ 147,055	\$ 151,317	\$ 155,707	\$ 160,228	\$ 164,885	\$ 169,682	\$ 174,622
Finance Department	18,720	16,117	10,182	13,577	11,000	11,300	11,609	11,927	12,255	12,593	12,941	13,299	13,668	14,048
Parks & Recreation-Summer Camp	511,149	341,305	503,983	456,035	254,413	289,360	289,360	277,036	284,852	292,813	300,922	310,185	319,606	329,189
Parks & Recreation-Aquatics	265,228	262,447	264,011	261,086	284,573	293,110	301,904	310,961	320,289	329,898	339,794	349,988	360,488	371,302
Parks & Recreation-Facility Rental	1,020,320	981,934	875,685	1,088,140	881,871	900,078	918,831	938,146	958,041	978,532	999,638	1,021,377	1,043,768	1,066,832
Parks & Recreation-Youth & Family Services	614,882	636,428	544,284	601,456	573,915	590,923	608,441	626,484	645,068	664,210	683,927	704,235	725,152	746,696
Parks & Recreation-League Fees	362,505	371,209	394,883	381,883	393,290	405,088	417,241	429,758	442,651	455,930	469,608	483,696	498,206	513,153
Parks & Recreation-Senior Services	184,687	202,830	248,399	219,000	249,332	257,106	265,138	273,438	282,013	290,874	300,030	309,491	319,267	329,369
Public Works-Special Event Services	1,605	-	-	-	-	-	-	-	-	-	-	-	-	-
PW-Engineering	1,240,809	1,142,535	712,761	670,696	738,234	735,288	745,176	755,361	778,021	801,361	833,237	866,460	901,091	937,192
Building	651,685	718,368	700,801	641,238	623,742	607,602	608,030	608,471	623,069	640,023	657,532	675,569	694,150	713,291
Neighborhood Services	271,826	340,251	267,856	275,815	283,820	292,065	300,557	309,304	318,313	327,592	337,150	346,995	357,134	367,579
Public Safety Services	601,442	612,216	774,646	673,930	694,325	713,655	733,566	754,072	775,195	796,951	819,360	842,441	866,215	890,700
Planning	451,606	382,695	240,757	277,148	283,951	291,030	299,049	307,308	316,498	325,965	336,198	346,763	357,673	368,936
Total Current Services	\$ 6,249,205	\$ 6,110,614	\$ 5,619,209	\$ 5,613,784	\$ 5,407,466	\$ 5,497,965	\$ 5,621,819	\$ 5,749,321	\$ 5,907,582	\$ 6,072,449	\$ 6,250,565	\$ 6,435,384	\$ 6,626,100	\$ 6,822,909
<b>INTERFUND SERVICE CHARGES</b>														
Golf Course Enterprise	\$ 279,680	\$ 335,328	\$ -	\$ (86,224)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,644	\$ 41,367	\$ 291,369	\$ 291,369
Sewer Enterprise	1,611,215	1,771,089	1,928,601	1,967,173	2,006,516	2,046,646	2,087,579	2,129,331	2,171,918	2,215,356	2,259,663	2,304,856	2,350,953	2,397,972
Redevelopment Agency	1,291,943	1,517,782	1,548,137	1,636,375	1,669,103	1,702,485	1,736,535	1,771,266	1,806,691	1,842,825	1,879,682	1,917,276	1,955,899	1,990,717
Stormwater	398,455	406,424	414,552	422,843	431,300	439,926	448,725	457,700	466,854	476,191	485,715	495,429	505,338	515,445
Maintenance Districts	197,470	203,394	303,135	321,163	312,886	336,495	343,384	350,479	357,787	365,314	374,175	383,198	392,400	401,800
Total Interfund Service Charges	\$ 3,778,763	\$ 4,234,017	\$ 4,194,425	\$ 4,249,330	\$ 4,419,805	\$ 4,525,552	\$ 4,616,223	\$ 4,708,776	\$ 4,803,250	\$ 4,899,686	\$ 4,970,516	\$ 5,033,103	\$ 5,385,959	\$ 5,467,903
<b>OTHER REVENUES</b>														
Other	\$ 246,173	\$ 434,108	\$ 154,543	\$ 160,191	\$ 558,248	\$ 639,033	\$ 173,887	\$ 179,133	\$ 186,538	\$ 192,104	\$ 193,837	\$ 201,742	\$ 209,824	\$ 214,088
Sale of Real/Personal Property	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Revenues	\$ 246,173	\$ 434,108	\$ 154,543	\$ 160,191	\$ 558,248	\$ 639,033	\$ 173,887	\$ 179,133	\$ 186,538	\$ 192,104	\$ 193,837	\$ 201,742	\$ 209,824	\$ 214,088
<b>OTHER FINANCING SOURCES</b>														
Gratuity	\$ 16,450	\$ -	\$ -	\$ 17,976	\$ 18,515	\$ 19,070	\$ 19,642	\$ 20,231	\$ 20,838	\$ 21,463	\$ 22,107	\$ 22,770	\$ 23,453	\$ 24,157
Traffic Safety Management	5,948	2,881	1,399	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000
Metrolplex/Parklands/Other	675,980	2,276,250	376,392	149,605	1,680,299	159,809	390,359	411,257	417,705	423,036	428,526	434,181	200,007	202,073
Reserve Funds	-	1,824,256	-	-	-	-	-	-	-	-	-	-	-	-
Total Other Financing Sources	\$ 698,378	\$ 4,103,387	\$ 377,791	\$ 171,581	\$ 1,702,814	\$ 182,879	\$ 414,001	\$ 435,488	\$ 442,543	\$ 448,499	\$ 454,633	\$ 460,951	\$ 227,460	\$ 230,230
<b>TOTAL GENERAL FUND</b>	\$ 75,171,901	\$ 74,558,926	\$ 65,162,338	\$ 64,866,677	\$ 76,465,915	\$ 77,851,333	\$ 80,514,137	\$ 83,105,377	\$ 83,791,600	\$ 80,129,806	\$ 83,037,812	\$ 86,141,103	\$ 89,353,988	\$ 92,726,103

**City of Concord**  
**General Fund Revenue**  
**Comparison of Revenue by Source**  
**For the Year Ending June 30, 2012**



TAXES	\$ 60,749,759
INTERGOVERNMENTAL	650,500
INTERFUND CHARGES	4,419,805
REVENUES FROM USE OF MONEY	649,080
LICENSES AND PERMITS	1,291,005
CURRENT SERVICES	5,407,466
OTHER REVENUES	3,298,300
	<u>\$ 76,465,915</u>

**City of Concord**  
**Assessed and Estimated Value of all Property**  
**Last Ten Fiscal Years**



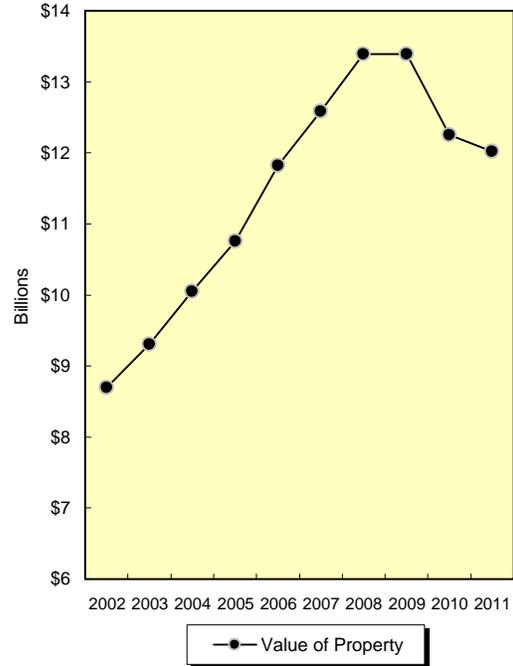
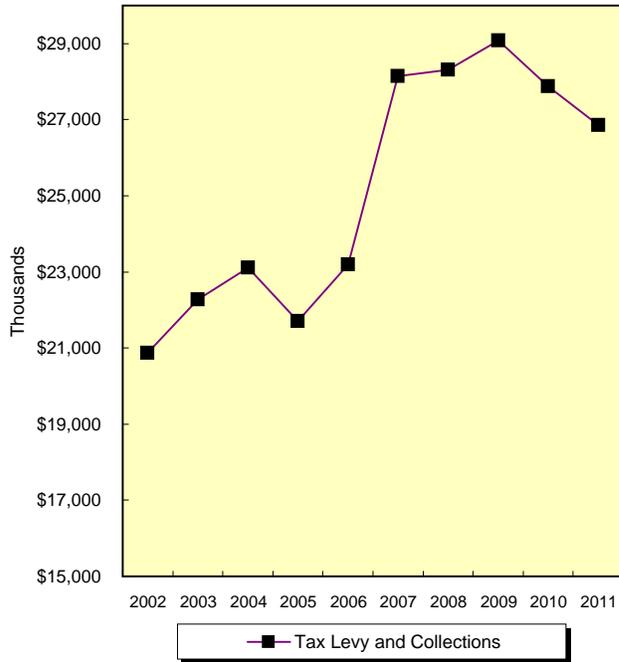
Fiscal Year	Secured Property	Unsecured Property	Total Assessed Valuation (a)	Estimated Full Market Valuation (a)	Total Direct Tax Rate (b)
2002	\$ 8,178,122,205	\$ 520,828,043	\$ 8,698,950,248	\$ 8,698,950,248	1%
2003	8,765,865,678	537,720,228	9,303,585,906	9,303,585,906	1%
2004	9,485,673,075	560,749,296	10,046,422,371	10,046,422,371	1%
2005	10,250,194,759	508,157,337	10,758,352,096	10,758,352,096	1%
2006	11,249,270,301	576,005,523	11,825,275,824	11,825,275,824	1%
2007	12,570,797,655	567,282,828	13,138,080,483	13,138,080,483	1%
2008	13,446,070,714	556,719,852	14,002,790,566	14,002,790,566	1%
2009	13,349,188,381	615,317,575	13,964,505,956	13,964,505,956	1%
2010	12,330,388,573	580,130,554	12,910,519,127	12,910,519,127	1%
2011	12,189,473,098	524,036,274	12,713,509,372	12,713,509,372	1%
2012	\$ 11,990,243,594	\$ 502,406,363	\$ 12,492,649,957	\$ 12,492,649,957	1%

(a) The state constitution requires property to be assessed at one hundred percent of the most recent purchase price, plus an increment of no more than two percent annually, plus any local over-rides. These values are considered to be full market values.

(b) California cities do not set their own direct tax rate. The constitution establishes the rate at 1% and allocates a portion of that amount, by annual calculation, to all the taxing entities within a tax rate area. The City of Concord encompasses more than 15 tax rate areas.



### Property Tax Levies and Collections Last Ten Fiscal Years



Fiscal Year	Total Secured Tax Levy	General Fund Tax Collections	Debt Service Fund Tax Collections	Redevelopment Agency Fund Tax Collections	Total Tax Collections	Percent of Total Tax Collections to Tax Levy	Value of City Property Subject to Local Tax Rate
2002	\$20,874,360	\$ 9,415,843	\$ -	\$ 11,458,517	\$ 20,874,360	100.00%	8,698,950,248
2003	22,268,670	10,320,110	-	11,948,560	22,268,670	100.00%	9,303,585,906
2004	23,117,284	10,743,130	-	12,374,154	23,117,284	100.00%	10,046,422,371
2005	21,710,945 (A)	10,652,549	-	11,058,396	21,710,945	100.00%	10,758,352,096
2006	23,202,024 (A)	11,773,593	-	11,428,431	23,202,024	100.00%	11,825,275,824
2007	28,151,765 (A)	14,247,381	-	13,904,384	28,151,765	100.00%	12,581,572,120
2008	28,304,789 (A)	13,706,176	-	14,598,613	28,304,789	100.00%	13,394,577,419
2009	29,074,531 (A)	12,987,563	-	16,086,968	29,074,531	100.00%	13,388,154,607
2010	\$27,872,031 (A)	\$ 11,379,519		\$ 16,492,512	\$ 27,872,031	100.00%	\$12,254,962,478
2011	\$26,862,265 (A)	\$ 11,307,275		\$ 15,554,990	\$ 26,862,265	100.00%	\$12,020,887,030

\* Source: Contra Costa County Auditor-Controller's Office and the City of Concord's Finance Department. Information available in October, 2011

Note: A reserve is established by the County of Contra Costa under Revenue and Taxation Code Section 4701-4716 to cover all secured delinquencies, thus providing the City of Concord with 100% collection of its annual tax levy.

(A) Tax collections in FY2005 to FY2011 are net of pass-thru payment and educational revenue augmentation fund withholding.