

**Summary by Fund & Department**

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**CITY OF CONCORD  
DEPARTMENTAL SUMMARIES  
ALL FUNDING SOURCES  
FOR YEAR ENDING JUNE 30, 2012**

**ACCOUNTING BASIS**

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

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

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

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

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

**PROGRAM STRUCTURE**

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

The material in this section is intended to assist the reader by giving an overall summary of each Department's expenditures and personnel allocations proposed for FY 2011-12 as compared to actual or budgeted amounts in the four preceding fiscal years. Comparisons are made at the Department level and include all funding sources.

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

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

**CITY OF CONCORD  
DEPARTMENTAL SUMMARIES  
FUND STRUCTURE  
FOR YEAR ENDING JUNE 30, 2012**

**GOVERNMENTAL FUNDS**

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

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

**CITY OF CONCORD  
DEPARTMENTAL SUMMARIES  
FUND STRUCTURE  
FOR YEAR ENDING JUNE 30, 2012**

- **Capital Projects Funds Continued**

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

**PROPRIETARY FUNDS/ENTERPRISE FUNDS**

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

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

**INTERNAL SERVICE FUNDS**

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

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

**FIDUCIARY FUNDS**

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

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

	Actual 2007-08	Actual 2008-09	Actual 2009-10	Adopted Budget 2010-11	Adopted Budget 2011-12
<b>REVENUES:</b>					
Taxes	\$ 77,692,324	\$ 75,189,695	\$ 72,007,901	\$ 68,089,597	\$ 79,006,047
Licenses and permits	1,599,886	3,552,004	1,964,479	1,377,891	1,316,005
Intergovernmental	8,265,306	12,411,998	15,221,106	18,795,549	14,309,544
Charges for current services	44,289,939	44,748,197	42,402,973	43,854,381	44,567,147
Fines and forfeitures	1,055,807	1,108,677	1,021,932	1,096,392	1,037,238
Use of money and property	11,710,574	7,889,953	6,130,116	6,027,345	6,317,830
Other	9,323,598	5,939,904	13,780,295	4,354,382	6,080,163
<b>Total Revenues</b>	<b>\$ 153,937,434</b>	<b>\$ 150,840,428</b>	<b>\$ 152,528,802</b>	<b>\$ 143,595,537</b>	<b>\$ 152,633,974</b>
<b>EXPENDITURES:</b>					
Current:					
Salaries and benefits	\$ 69,958,375	\$ 74,361,342	\$ 67,774,586	\$ 64,748,236	\$ 66,911,221
Operating expenditures	54,110,772	35,130,170	54,565,784	50,888,399	50,467,497
Fixed charges	14,449,901	14,593,929	13,095,576	11,587,713	11,238,554
Capital projects	21,638,676	31,119,301	17,383,263	19,194,854	17,587,503
Debt services	10,903,210	11,014,657	23,217,348	11,151,302	11,884,298
<b>Total Expenditures</b>	<b>\$ 171,060,934</b>	<b>\$ 166,219,399</b>	<b>\$ 176,036,558</b>	<b>\$ 157,570,504</b>	<b>\$ 158,089,073</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES</b>	<b>\$ (17,123,500)</b>	<b>\$ (15,378,971)</b>	<b>\$ (23,507,756)</b>	<b>\$ (13,974,967)</b>	<b>\$ (5,455,099)</b>
<b>OTHER FINANCING SOURCES (USES):</b>					
Conversion to unallocated reserve balance	\$ 3,067,143	\$ 13,509,448	\$ (13,466,917)	\$ 4,282,809	\$ -
Transfers in	14,085,217	15,166,374	32,678,670	11,188,135	13,185,874
Transfers (out)	(14,085,217)	(15,166,374)	(32,678,670)	(11,188,135)	(13,185,874)
<b>Total Other Financing Sources (Uses)</b>	<b>\$ 3,067,143</b>	<b>\$ 13,509,448</b>	<b>\$ (13,466,917)</b>	<b>\$ 4,282,809</b>	<b>\$ -</b>
<b>EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES</b>	<b>\$ (14,056,357)</b>	<b>\$ (1,869,523)</b>	<b>\$ (36,974,673)</b>	<b>\$ (9,692,158)</b>	<b>\$ (5,455,099)</b>
Fund balance at beginning of year	167,914,534	153,858,177	151,988,654	115,013,981	105,321,823
Fund balance at end of year	<u>\$153,858,177</u>	<u>\$151,988,654</u>	<u>\$115,013,981</u>	<u>\$105,321,823</u>	<u>\$99,866,724</u>



**CITY OF CONCORD**  
**FUND BALANCE SUMMARY BY FUND**  
**FOR THE YEAR ENDING JUNE 30, 2012**

	Estimated	Transfers			Estimated	
	Fund Balance 07/01/2011	Revenues	Expenditures	In	Out	Fund Balance 06/30/2012
<b>GENERAL FUND</b>	\$ 6,235,000	\$ 76,361,915	\$ 70,863,878	\$ 104,000	\$ 472,122	\$ 11,364,915
<b>PAVILION FUND</b>	\$ (8,422,264)	\$ 214,371	\$ 81,253	\$ -	\$ -	\$ (8,289,146)
<b>SPECIAL REVENUE FUNDS</b>						
Gas Tax	\$ 1,837,807	\$ 3,433,500	\$ 3,539,240	\$ -	\$ -	\$ 1,732,067
Storm Water Management	2,170,713	1,993,330	1,815,797	-	-	2,348,246
Maintenance Districts	2,949,990	1,828,157	1,985,793	-	-	2,792,354
Art in Public Places	121,131	-	-	-	-	121,131
Traffic System Management	-	-	39,029	103,350	4,000	60,321
RDA Housing Set-Aside	4,906,981	205,000	3,187,635	3,130,368	-	5,054,714
Monument Community Partnership	588	-	-	-	-	588
Housing & Community Services	2,706,226	1,159,623	1,024,900	-	-	2,840,949
Total Special Revenue	\$ 14,693,436	\$ 8,619,610	\$ 11,592,394	\$ 3,233,718	\$ 4,000	\$ 14,950,370
<b>DEBT SERVICE FUNDS</b>						
RDA Tax Allocation Bonds	\$ -	\$ 20,000	\$ 6,348,671	\$ 6,897,647		\$ 568,976
RDA Revenue Bonds	-	-	501,425	509,425		8,000
RDA Parking Structure Bonds	-	4,000	740,641	746,641		10,000
Concord Pavilion Revenue Bonds	252,118	1,109,000	866,528	-		494,590
Lease Agreements	-	-	1,122,321	1,122,321		-
Certifications of Participation	-	-	98,622	98,622		-
Total Debt Service	\$ 252,118	\$ 1,133,000	\$ 9,678,208	\$ 9,374,656	\$ -	\$ 1,081,566
<b>CAPITAL PROJECTS FUNDS</b>						
Measure J	\$ 634,273	\$ 1,311,108	\$ 1,488,763	\$ -	\$ 100,000	\$ 356,618
Measure J Streets/Ramps & Bond	-	4,443,000	4,443,000	-	-	-
Measure WW	-	257,000	257,000	-	-	-
Developers' Fees Parkland	31,150	-	-	-	-	31,150
Developers' Fees O.S.I.P.	135,316	20,671	140,316	-	-	15,671
Developers' Fees Storm Drain/TM	497,407	7,000	-	-	-	504,407
Prop. 1B (LSR)	878,630	2,237	880,867	-	-	-
General Reimbursable Projects	-	3,256,027	3,629,527	373,500	-	-
Total Capital	\$ 2,176,776	\$ 9,297,042	\$ 10,839,473	\$ 373,500	\$ 100,000	\$ 907,845
<b>ENTERPRISE FUNDS</b>						
Sewer	\$ 14,236,925	\$ 19,531,000	\$ 21,663,988	\$ -	\$ -	\$ 12,103,937
Golf Course	170,949	1,616,296	1,549,797	-	-	237,448
Total Enterprise	\$ 14,407,874	\$ 21,147,296	\$ 23,213,785	\$ -	\$ -	\$ 12,341,385
<b>INTERNAL SERVICE FUNDS</b>						
Workers' Compensation	\$ 4,227,788	\$ 3,034,537	\$ 2,582,539	\$ -	\$ 100,000	\$ 4,579,786
Risk Management/ Liability	2,560,318	1,106,799	1,285,303	100,000	-	2,481,814
Post Retirement Healthcare	10,921,435	2,630,573	3,444,749	-	-	10,107,259
Fleet Maintenance	3,112,797	2,694,787	3,089,714	-	600,000	2,117,870
Information Technology	3,971,949	4,561,387	5,607,522	-	-	2,925,814
Building Maintenance	2,228,020	3,276,955	3,143,320	-	1,030,000	1,331,655
Total Internal Service	\$ 27,022,307	\$ 17,305,038	\$ 19,153,147	\$ 100,000	\$ 1,730,000	\$ 23,544,198
<b>FIDUCIARY FUNDS</b>						
Pension Trust	\$ 41,132,673	\$ 3,546,000	\$ 5,796,000	\$ -	\$ -	\$ 38,882,673
<b>REDEVELOPMENT AGENCY</b>	\$ 7,823,902	\$ 15,009,700	\$ 6,870,932	\$ -	\$ 10,879,752	\$ 5,082,918
<b>TOTAL CITY</b>	\$ 105,321,822	\$ 152,633,972	\$ 158,089,070	\$ 13,185,874	\$ 13,185,874	\$ 99,866,724

**CITY OF CONCORD**  
**REVENUE SUMMARY BY FUND (INCLUDES TRANSFERS IN)**  
**FOR THE YEAR ENDING JUNE 30, 2012**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>GENERAL FUND</b>	\$ 74,696,220	\$ 72,759,133	\$ 64,165,643	\$ 64,866,677	\$ 76,465,915
<b>PAVILION FUND</b>	\$ 318,663	\$ 149,565	\$ 1,304,584	\$ 214,371	\$ 214,371
<b>SPECIAL REVENUE FUNDS</b>					
Gas Tax	\$ 2,291,064	\$ 2,052,686	\$ 2,071,670	\$ 2,023,000	\$ 3,433,500
Storm Water Management	2,037,338	2,108,112	2,094,213	1,986,330	1,993,330
Maintenance Districts	1,583,558	1,772,233	1,776,317	1,767,607	1,828,157
Art in Public Places	6,159	3,426	4,920	2,000	-
Traffic System Management	6,367	2,573	1,567	4,000	103,350
RDA Housing Set-Aside	3,380,393	3,712,684	3,748,850	3,323,368	3,335,368
Monument Community Partnership	262,230	277,696	357,209	2,000	-
Housing & Community Services	1,504,047	1,913,688	2,235,242	1,271,148	1,159,623
Total Special Revenue	\$ 11,071,156	\$ 11,843,098	\$ 12,289,988	\$ 10,379,453	\$ 11,853,328
<b>DEBT SERVICE FUNDS</b>					
RDA Tax Allocation Bonds	\$ 6,481,844	\$ 5,522,516	\$ 6,204,476	\$ 6,453,783	\$ 6,917,647
RDA Revenue Bonds	706,193	698,865	4,280,114	634,083	509,425
RDA Parking Structure Bonds	729,757	757,924	744,882	753,021	750,641
Concord Pavilion Revenue Bonds	1,820,681	1,729,537	10,592,361	1,101,000	1,109,000
Lease Agreements	-	-	5,143,057	-	1,122,321
Assessment Districts	69,535	68,954	69,249	67,500	-
Certifications of Participation	99,981	91,245	97,045	95,484	98,622
Total Debt Service	\$ 9,907,991	\$ 8,869,041	\$ 27,131,184	\$ 9,104,871	\$ 10,507,656
<b>CAPITAL PROJECTS FUNDS</b>					
Measure C/J	\$ 16,332	\$ 1,488,379	\$ 1,346,982	\$ 1,322,000	\$ 1,311,108
Measure C I-680	259	167,881	359,261	-	-
Measure J Streets/Ramps	-	-	2,161,891	1,342,400	4,443,000
Measure WW	-	-	208,126	-	257,000
Developers' Fees Parkland	216,187	12,742	9,878	298,525	-
Developers' Fees O.S.I.P.	223,388	1,938,333	128,640	34,452	20,671
Developers' Fees Storm Drain/TM	33,346	90,899	25,897	7,190	7,000
Federal Street Assistance	(78,214)	41,447	112,422	-	-
Traffic Congestion Relief/Prop 1B	2,015,295	1,122,714	3,006,293	3,130,838	2,237
General Reimbursable Projects	3,144,928	6,367,334	4,350,434	9,246,944	3,629,527
Total Capital	\$ 5,571,521	\$ 11,229,729	\$ 11,709,824	\$ 15,382,349	\$ 9,670,542
<b>ENTERPRISE FUNDS</b>					
Sewer	\$ 19,408,949	\$ 19,221,102	\$ 19,342,835	\$ 18,674,000	\$ 19,531,000
Golf Course	1,656,296	1,502,299	1,383,468	1,542,705	1,616,296
Total Enterprise	\$ 21,065,245	\$ 20,723,401	\$ 20,726,303	\$ 20,216,705	\$ 21,147,296
<b>INTERNAL SERVICE FUNDS</b>					
Workers' Compensation	\$ 2,289,443	\$ 2,208,949	\$ 2,761,539	\$ 2,933,628	\$ 3,034,537
Risk Management/ Liability	1,556,193	2,353,433	7,371,087	1,175,631	1,206,799
Post Retirement Healthcare	3,235,889	1,543,525	3,196,926	2,379,767	2,630,573
Fleet Maintenance	2,986,915	2,968,727	2,984,242	2,642,596	2,694,787
Information Technology	6,486,963	7,038,696	6,011,951	5,287,733	4,561,387
Building Maintenance	5,309,390	4,265,483	3,526,847	3,129,018	3,276,955
Total Internal Service	\$ 21,864,793	\$ 20,378,813	\$ 25,852,592	\$ 17,548,373	\$ 17,405,038
<b>FIDUCIARY FUNDS</b>					
Pension Trust	\$ 4,284,349	\$ 3,047,365	\$ 4,068,989	\$ 3,047,000	\$ 3,546,000
<b>REDEVELOPMENT AGENCY</b>	\$ 16,641,485	\$ 17,106,730	\$ 16,958,377	\$ 14,023,873	\$ 15,009,700
<b>TOTAL CITY</b>	\$ 165,421,423	\$ 166,106,875	\$ 184,207,484	\$ 154,783,672	\$ 165,819,846

**CITY OF CONCORD**  
**EXPENDITURES SUMMARY BY FUND (INCLUDES TRANSFERS OUT)**  
**FOR THE YEAR ENDING JUNE 30, 2012**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>GENERAL FUND</b>	\$ 78,693,410	\$ 78,783,267	\$ 73,786,084	\$ 70,992,070	\$ 71,336,000
<b>PAVILION FUND</b>	\$ 124,997	\$ 61,125	\$ 9,386,989	\$ 78,886	\$ 81,253
<b>SPECIAL REVENUE FUNDS</b>					
Gas Tax	\$ 3,290,481	\$ 2,130,984	\$ 2,058,097	\$ 1,626,160	\$ 3,539,240
Storm Water Management	2,009,636	2,067,887	1,936,686	1,807,496	1,815,797
Maintenance Districts	1,119,152	1,359,330	1,198,461	1,624,081	1,985,793
Art in Public Places	-	-	6,000	-	-
Traffic System Management	12,131	63,388	45,688	48,646	43,029
RDA Housing Set-Aside	1,676,442	2,057,300	1,769,296	3,488,863	3,187,635
Monument Community Partnership	262,350	277,696	357,209	-	-
Housing & Community Services	1,253,818	1,479,752	1,976,129	1,060,981	1,024,900
<b>Total Special Revenue</b>	<b>\$ 9,624,010</b>	<b>\$ 9,436,337</b>	<b>\$ 9,347,566</b>	<b>\$ 9,656,227</b>	<b>\$ 11,596,394</b>
<b>DEBT SERVICE FUNDS</b>					
RDA Tax Allocation Bonds	\$ 6,385,537	\$ 6,435,170	\$ 6,352,972	\$ 6,354,171	\$ 6,348,671
RDA Revenue Bonds	694,120	690,659	4,802,932	629,083	501,425
RDA Parking Structure Bonds	744,340	743,224	742,862	738,021	740,641
Concord Pavilion Revenue Bonds	1,784,417	1,782,514	10,474,619	964,732	866,528
Lease Agreements	-	-	5,141,816	-	1,122,321
Assessment Districts	108,613	39,292	36,760	37,240	-
Certifications of Participation	98,915	98,374	97,452	95,484	98,622
<b>Total Debt Service</b>	<b>\$ 9,815,942</b>	<b>\$ 9,789,233</b>	<b>\$ 27,649,413</b>	<b>\$ 8,818,731</b>	<b>\$ 9,678,208</b>
<b>CAPITAL PROJECTS FUNDS</b>					
Measure C/J	\$ 2,121,040	\$ 894,024	\$ 959,235	\$ 462,930	\$ 1,588,763
Measure C I-680	82,334	235,081	292,796	-	-
Measure J Streets/Ramps	-	296,056	2,099,355	1,342,400	4,443,000
Measure WW	-	84,092	457,571	1,511,333	257,000
Developers' Fees Parkland	389,561	398,176	74,389	188,885	-
Developers' Fees O.S.I.P.	1,295,180	1,468,817	812,380	217,955	140,316
Developers' Fees Storm Drain/TM	-	14,566	-	-	-
Federal Street Assistance	15,183	52,366	13,022	-	-
Traffic Congestion Relief/Prop 1B	834,950	3,032,687	85,956	2,042,794	880,867
Assessment Districts	23,343	-	-	-	-
General Reimbursable Projects	4,422,560	5,702,821	5,264,845	9,246,944	3,629,527
<b>Total Capital</b>	<b>\$ 9,184,151</b>	<b>\$ 12,178,686</b>	<b>\$ 10,059,549</b>	<b>\$ 15,013,241</b>	<b>\$ 10,939,473</b>
<b>ENTERPRISE FUNDS</b>					
Sewer	\$ 24,868,475	\$ 18,697,498	\$ 21,303,268	\$ 22,136,843	\$ 21,663,988
Golf Course	1,601,983	1,679,995	1,323,074	1,521,705	1,549,797
<b>Total Enterprise</b>	<b>\$ 26,470,458</b>	<b>\$ 20,377,493</b>	<b>\$ 22,626,342</b>	<b>\$ 23,658,548</b>	<b>\$ 23,213,785</b>
<b>INTERNAL SERVICE FUNDS</b>					
Workers' Compensation	\$ 1,962,481	\$ 2,830,383	\$ 2,661,916	\$ 2,583,260	\$ 2,682,539
Risk Management/ Liability	760,219	1,820,515	6,147,605	1,257,228	1,285,303
Post Retirement Healthcare	5,264,441	4,778,922	4,537,335	3,147,476	3,444,749
Fleet Maintenance	2,438,794	2,711,986	2,309,973	2,245,570	3,689,714
Information Technology	5,569,306	7,082,748	4,934,047	5,619,891	5,607,522
Building Maintenance	6,048,596	5,730,184	4,914,005	3,320,746	4,173,320
<b>Total Internal Service</b>	<b>\$ 22,043,837</b>	<b>\$ 24,954,738</b>	<b>\$ 25,504,881</b>	<b>\$ 18,174,171</b>	<b>\$ 20,883,147</b>
<b>FIDUCIARY FUNDS</b>					
Pension Trust	\$ 5,724,465	\$ 7,599,549	\$ 5,680,339	\$ 5,510,000	\$ 5,796,000
<b>REDEVELOPMENT AGENCY</b>	<b>\$ 20,868,153</b>	<b>\$ 18,300,919</b>	<b>\$ 23,673,853</b>	<b>\$ 16,856,765</b>	<b>\$ 17,750,684</b>
<b>TOTAL CITY</b>	<b>\$ 182,549,423</b>	<b>\$ 181,481,347</b>	<b>\$ 207,715,016</b>	<b>\$ 168,758,639</b>	<b>\$ 171,274,944</b>



**OPERATING EXPENDITURES SUMMARY BY ORGANIZATION  
FOR THE YEAR ENDING JUNE 30, 2012**

	<u>Actual</u> <u>2007-08</u>	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Adopted</u> <u>Budget</u> <u>2010-11</u>	<u>Adopted</u> <u>Budget</u> <u>2011-12</u>
<b>General Government:</b>					
City Attorney	1,440,000	1,551,835	1,321,553	1,006,735	970,024
Community Development	21,495,450	21,439,117	27,030,494	22,947,731	21,150,662
Parks & Recreation	8,672,225	8,642,369	8,133,441	6,784,737	6,270,135
Finance	4,546,080	5,038,723	5,617,175	5,848,685	9,136,229
Reserve Funds-Intra Fund Transfers	398,070	-	-	377,061	1,249,983
General Fund Capital Projects	756,069	759,511	-	-	373,500
Human Resources	2,073,163	1,454,988	1,246,144	1,439,520	1,340,766
Information Technology	4,283,411	6,057,924	4,029,117	5,619,891	5,312,522
Office of the City Manager	3,484,835	3,629,448	3,202,948	2,819,246	2,546,979
Police	39,990,371	42,604,339	41,176,126	41,588,399	42,048,439
Public Works and Engineering	22,319,792	21,392,095	17,221,393	18,853,209	19,052,770
Storm Water Management	2,007,058	2,067,887	1,936,687	1,807,496	1,774,577
Total General Government	<u>\$ 111,466,524</u>	<u>\$ 114,638,236</u>	<u>\$ 110,915,078</u>	<u>\$ 109,092,710</u>	<u>\$ 111,226,586</u>
<b>Enterprise Funds:</b>					
Golf Course Enterprise	\$ 1,078,326	\$ 1,399,456	\$ 1,175,223	\$ 1,471,705	\$ 1,472,233
Sewer Enterprise	<u>13,562,650</u>	<u>13,283,066</u>	<u>12,964,630</u>	<u>19,036,842</u>	<u>18,004,176</u>
Total Enterprise Fund	<u>\$ 14,640,976</u>	<u>\$ 14,682,522</u>	<u>\$ 14,139,853</u>	<u>\$ 20,508,547</u>	<u>\$ 19,476,409</u>
Total Operating Budget by Organization	<u>\$ 126,107,500</u>	<u>\$ 129,320,758</u>	<u>\$ 125,054,931</u>	<u>\$ 129,601,257</u>	<u>\$ 130,702,995</u>
Add:					
Capital Improvement Projects (1)	\$ 40,901,966	\$ 34,771,807	\$ 49,330,333	\$ 24,828,651	\$ 25,097,741
Debt Service Payment	9,815,492	9,789,233	27,649,413	8,818,731	9,678,208
Pension Trust	<u>5,724,465</u>	<u>7,599,549</u>	<u>5,680,339</u>	<u>5,510,000</u>	<u>5,796,000</u>
Total Organization	<u>\$ 182,549,423</u>	<u>\$ 181,481,347</u>	<u>\$ 207,715,016</u>	<u>\$ 168,758,639</u>	<u>\$ 171,274,944</u>

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

**City of Concord  
 Departmental Budget Summary  
 All Funding Sources  
 For the Year Ending June 30, 2012  
 City Attorney**

	<u>Actual 2007-08</u>	<u>Actual 2008-09</u>	<u>Actual 2009-10</u>	<u>Adopted Budget 2010-11</u>	<u>Adopted Budget 2011-12</u>
Expenditures					
Personnel:					
Full-time	\$ 679,956	\$ 683,534	\$ 613,855	\$ 507,624	\$ 505,911
Part-time	3,653	406	22,993	-	-
Overtime	-	-	-	-	-
Benefits	<u>319,153</u>	<u>346,836</u>	<u>297,590</u>	<u>255,205</u>	<u>261,239</u>
Total Salaries and Benefits	<u>\$ 1,002,762</u>	<u>\$ 1,030,776</u>	<u>\$ 934,438</u>	<u>\$ 762,829</u>	<u>\$ 767,150</u>
Operating Expenses	<u>\$ 318,659</u>	<u>\$ 399,110</u>	<u>\$ 281,223</u>	<u>\$ 326,550</u>	<u>\$ 336,098</u>
Fixed Charges:					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	60,012	61,813	55,042	49,145	-
Buildings	55,609	53,084	43,738	40,662	42,653
Risk Mgmt./Liability	<u>2,958</u>	<u>7,052</u>	<u>7,112</u>	<u>2,272</u>	<u>2,340</u>
Total Fixed Charges	<u>\$ 118,579</u>	<u>\$ 121,949</u>	<u>\$ 105,892</u>	<u>\$ 92,079</u>	<u>\$ 44,993</u>
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (174,723)</u>	<u>\$ (178,217)</u>
Total Expenditures	<u>\$ 1,440,000</u>	<u>\$ 1,551,835</u>	<u>\$ 1,321,553</u>	<u>\$ 1,006,735</u>	<u>\$ 970,024</u>
Funding Sources					
General Fund	\$ 1,440,000	\$ 1,551,835	\$ 1,321,553	\$ 1,006,735	\$ 970,024
RDA Set Aside	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,440,000</u>	<u>\$ 1,551,835</u>	<u>\$ 1,321,553</u>	<u>\$ 1,006,735</u>	<u>\$ 970,024</u>
Personnel Allocation					
Full-time	6.00	6.00	4.00	4.00	4.00
Part-time (FTE)	0.00	0.05	0.36	0.00	0.00

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

**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2012  
Community Development**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditures</b>					
Personnel:					
Full-time	\$ 3,125,721	\$ 3,468,607	\$ 2,462,530	\$ 2,272,067	\$ 2,061,345
Part-time	315,648	126,399	165,099	165,611	227,891
Overtime	65,433	45,754	28,570	19,035	19,034
Benefits	<u>1,776,108</u>	<u>1,928,287</u>	<u>1,645,671</u>	<u>1,357,314</u>	<u>1,269,371</u>
Total Salaries and Benefits	<u>\$ 5,282,910</u>	<u>\$ 5,569,047</u>	<u>\$ 4,301,870</u>	<u>\$ 3,814,027</u>	<u>\$ 3,577,641</u>
Operating Expenses	<u>\$ 2,275,019</u>	<u>\$ 1,870,506</u>	<u>\$ 8,215,187</u>	<u>\$ 4,666,737</u>	<u>\$ 4,456,707</u>
Fixed Charges:					
Fleet	\$ 89,318	\$ 80,302	\$ 75,937	\$ 73,491	\$ 48,194
Information Technology	1,177,438	1,212,761	1,081,666	965,031	50,341
Buildings	198,663	189,644	156,254	145,266	152,379
Risk Mgmt./Liability	<u>62,653</u>	<u>59,345</u>	<u>60,629</u>	<u>48,121</u>	<u>49,573</u>
Total Fixed Charges	<u>\$ 1,528,072</u>	<u>\$ 1,542,052</u>	<u>\$ 1,374,486</u>	<u>\$ 1,231,909</u>	<u>\$ 300,487</u>
Other Financing Uses	<u>\$ 12,409,449</u>	<u>\$ 12,457,512</u>	<u>\$ 13,138,951</u>	<u>\$ 13,235,058</u>	<u>\$ 12,815,827</u>
<b>Total Expenditures</b>	<u>\$ 21,495,450</u>	<u>\$ 21,439,117</u>	<u>\$ 27,030,494</u>	<u>\$ 22,947,731</u>	<u>\$ 21,150,662</u>
<b>Funding Sources</b>					
General Fund	\$ 5,242,217	\$ 4,951,315	\$ 4,150,467	\$ 3,637,137	\$ 3,128,063
RDA Set Aside	1,535,646	1,537,961	1,456,569	3,272,159	3,072,187
Housing Assistance	45,716	24,865	22,707	41,201	28,229
Housing Conservation	115,264	93,620	57,364	91,003	55,713
Cal HFA HEIP Program	26,667	30,000	30,966	-	-
HUD Lead Based Grant	-	-	1,717	-	-
C.D.B.G.	95,280	101,500	102,187	38,678	92,107
RDA Programs	<u>14,434,660</u>	<u>14,699,856</u>	<u>21,208,517</u>	<u>15,867,553</u>	<u>14,774,363</u>
	<u>\$ 21,495,450</u>	<u>\$ 21,439,117</u>	<u>\$ 27,030,494</u>	<u>\$ 22,947,731</u>	<u>\$ 21,150,662</u>
<b>Personnel Allocation</b>					
Full-time	49.00	43.50	32.00	29.00	30.00
Part-time (FTE)	2.18	1.92	2.64	2.64	3.49

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

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2012**  
**Parks & Recreation**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 1,384,630	\$ 1,434,802	\$ 1,195,585	\$ 1,040,990	\$ 1,069,289
Part-time	1,254,357	1,368,347	1,311,754	1,233,954	1,354,442
Overtime	3,721	2,896	1,687	-	-
Benefits	<u>1,013,063</u>	<u>1,076,301</u>	<u>1,073,426</u>	<u>834,305</u>	<u>884,350</u>
<b>Total Salaries and Benefits</b>	<b>\$ 3,655,771</b>	<b>\$ 3,882,346</b>	<b>\$ 3,582,452</b>	<b>\$ 3,109,249</b>	<b>\$ 3,308,081</b>
<b>Operating Expenses</b>	<b>\$ 2,554,607</b>	<b>\$ 2,367,027</b>	<b>\$ 2,476,416</b>	<b>\$ 1,958,241</b>	<b>\$ 1,686,863</b>
<b>Fixed Charges:</b>					
Fleet	\$ 60,855	\$ 60,959	\$ 57,927	\$ 56,276	\$ 55,858
Computer/Equipment	643,887	669,434	596,379	534,131	19,906
Buildings	1,579,539	1,507,848	1,242,381	1,155,002	1,187,144
Liability	<u>67,090</u>	<u>63,547</u>	<u>64,921</u>	<u>51,528</u>	<u>53,083</u>
<b>Total Fixed Charges</b>	<b>\$ 2,351,371</b>	<b>\$ 2,301,788</b>	<b>\$ 1,961,608</b>	<b>\$ 1,796,937</b>	<b>\$ 1,315,991</b>
<b>Other Financing Uses</b>	<b>\$ 110,476</b>	<b>\$ 91,208</b>	<b>\$ 112,965</b>	<b>\$ (79,690)</b>	<b>\$ (40,800)</b>
<b>Total Expenditures</b>	<b>\$ 8,672,225</b>	<b>\$ 8,642,369</b>	<b>\$ 8,133,441</b>	<b>\$ 6,784,737</b>	<b>\$ 6,270,135</b>
<b>Funding Sources</b>					
General Fund	\$ 7,353,288	\$ 7,197,547	\$ 6,442,047	\$ 5,506,376	\$ 5,044,246
C.D.B.G.	518,602	437,059	522,716	483,014	352,625
GF Reimbursable Project	483,486	674,178	734,282	730,097	833,728
First Five	262,350	277,696	357,209	-	-
Child Care	<u>54,499</u>	<u>55,889</u>	<u>77,187</u>	<u>65,250</u>	<u>39,536</u>
	<b>\$ 8,672,225</b>	<b>\$ 8,642,369</b>	<b>\$ 8,133,441</b>	<b>\$ 6,784,737</b>	<b>\$ 6,270,135</b>
<b>Personnel Allocation</b>					
Full-time	20.00	20.00	17.00	15.00	15.00
Part-time (FTE)	79.11	63.73	58.92	54.70	58.23

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

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2012**  
**Finance**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 1,608,881	\$ 1,719,612	\$ 1,427,997	\$ 1,462,591	\$ 1,487,155
Part-time	46	7,047	3,890	106,011	22,500
Overtime	9,937	799	16,379	-	-
Benefits	<u>875,627</u>	<u>973,991</u>	<u>1,925,065</u>	<u>1,994,925</u>	<u>2,029,288</u>
Total Salaries and Benefits	<u>\$ 2,494,491</u>	<u>\$ 2,701,449</u>	<u>\$ 3,373,331</u>	<u>\$ 3,563,527</u>	<u>\$ 3,538,943</u>
Operating Expenses	<u>\$ 1,008,340</u>	<u>\$ 1,371,599</u>	<u>\$ 1,392,462</u>	<u>\$ 1,521,454</u>	<u>\$ 1,657,934</u>
<b>Fixed Charges:</b>					
Fleet	\$ 96,591	\$ 6,892	\$ 6,518	\$ 6,308	\$ 36,166
Information Technology	732,751	754,772	672,087	600,063	3,738,510
Buildings	188,899	180,324	148,578	138,126	144,889
Risk Mgmt./Liability	<u>25,008</u>	<u>23,687</u>	<u>24,199</u>	<u>19,207</u>	<u>19,787</u>
Total Fixed Charges	<u>\$ 1,043,249</u>	<u>\$ 965,675</u>	<u>\$ 851,382</u>	<u>\$ 763,704</u>	<u>\$ 3,939,352</u>
Total Department Expenditures	<u>\$ 4,546,080</u>	<u>\$ 5,038,723</u>	<u>\$ 5,617,175</u>	<u>\$ 5,848,685</u>	<u>\$ 9,136,229</u>
<b>Other Financing Uses</b>					
Fund Transfers Out	\$ 198,070	\$ -	\$ -	\$ 377,061	\$ 1,249,983
Reserve Funds	200,000	-	-	-	-
Capital Projects	<u>756,069</u>	<u>759,511</u>	<u>-</u>	<u>-</u>	<u>373,500</u>
Total Other Financing Uses	<u>\$ 1,154,139</u>	<u>\$ 759,511</u>	<u>\$ -</u>	<u>\$ 377,061</u>	<u>\$ 1,623,483</u>
Total Expenditures	<u>\$ 5,700,219</u>	<u>\$ 5,798,234</u>	<u>\$ 5,617,175</u>	<u>\$ 6,225,746</u>	<u>\$ 10,759,712</u>
<b>Funding Sources</b>					
General Fund	\$ 5,700,219	\$ 5,798,324	\$ 5,586,874	\$ 6,225,746	\$ 9,329,574
Various Funds-Fixed Charges	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,430,138</u>
	<u>\$ 5,700,219</u>	<u>\$ 5,798,324</u>	<u>\$ 5,586,874</u>	<u>\$ 6,225,746</u>	<u>\$ 10,759,712</u>
<b>Personnel Allocation</b>					
Full-time	27.00	27.00	21.00	18.00	18.00
Part-time (FTE)			1.07	2.76	0.60

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

**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2012  
Human Resources**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 775,784	\$ 557,328	\$ 466,094	\$ 488,009	\$ 482,618
Part-time	32,821	30,148	41,037	73,580	73,580
Overtime	1,486	-	-		
Benefits	<u>370,103</u>	<u>308,462</u>	<u>273,734</u>	<u>294,666</u>	<u>291,417</u>
<b>Total Salaries and Benefits</b>	<b>\$ 1,180,194</b>	<b>\$ 895,938</b>	<b>\$ 780,865</b>	<b>\$ 856,255</b>	<b>\$ 847,615</b>
<b>Operating Expenses</b>	<b>\$ 680,477</b>	<b>\$ 343,064</b>	<b>\$ 274,639</b>	<b>\$ 412,475</b>	<b>\$ 458,169</b>
<b>Fixed Charges:</b>					
Information Technology	\$ 174,633	\$ 179,875	\$ 160,157	\$ 142,963	\$ 5,850
Buildings	33,960	32,418	26,710	24,832	26,047
Risk Mgmt./Liability	<u>3,899</u>	<u>3,693</u>	<u>3,773</u>	<u>2,995</u>	<u>3,085</u>
<b>Total Fixed Charges</b>	<b>\$ 212,492</b>	<b>\$ 215,986</b>	<b>\$ 190,640</b>	<b>\$ 170,790</b>	<b>\$ 34,982</b>
<b>Total Expenditures</b>	<b>\$ 2,073,163</b>	<b>\$ 1,454,988</b>	<b>\$ 1,246,144</b>	<b>\$ 1,439,520</b>	<b>\$ 1,340,766</b>
<b>Funding Sources</b>					
General Fund	\$ 2,050,165	\$ 1,361,537	\$ 1,181,476	\$ 1,341,260	\$ 1,260,352
Post Retirement Health	-	-	-	-	-
Workers' Compensation	<u>22,998</u>	<u>93,451</u>	<u>64,668</u>	<u>98,260</u>	<u>80,414</u>
	<b>\$ 2,073,163</b>	<b>\$ 1,454,988</b>	<b>\$ 1,246,144</b>	<b>\$ 1,439,520</b>	<b>\$ 1,340,766</b>
<b>Personnel Allocation</b>					
Full-time	9.00	8.00	8.00	6.00	6.00
Part-time (FTE)				1.00	1.00

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

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2012**  
**Information Technology**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 963,409	\$ 1,259,108	\$ 1,005,427	\$ 994,593	\$ 985,003
Part-time	95,450	93,665	115,853	15,444	114,331
Overtime	12,940	14,541	13,095	26,083	26,083
Benefits	<u>637,550</u>	<u>736,444</u>	<u>629,163</u>	<u>637,182</u>	<u>600,096</u>
<b>Total Salaries and Benefits</b>	<b>\$ 1,709,349</b>	<b>\$ 2,103,758</b>	<b>\$ 1,763,538</b>	<b>\$ 1,673,302</b>	<b>\$ 1,725,513</b>
<b>Operating Expenses</b>	<b>\$ 2,501,818</b>	<b>\$ 2,884,629</b>	<b>\$ 2,206,588</b>	<b>\$ 3,893,322</b>	<b>\$ 3,524,514</b>
<b>Fixed Charges:</b>					
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	60,278	57,542	47,412	44,077	53,027
Risk Mgmt./Liability	<u>11,966</u>	<u>11,334</u>	<u>11,579</u>	<u>9,190</u>	<u>9,468</u>
<b>Total Fixed Charges</b>	<b>\$ 72,244</b>	<b>\$ 68,876</b>	<b>\$ 58,991</b>	<b>\$ 53,267</b>	<b>\$ 62,495</b>
<b>Other Financing Uses</b>	<b>\$ -</b>	<b>\$ 1,000,661</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 4,283,411</b>	<b>\$ 6,057,924</b>	<b>\$ 4,029,117</b>	<b>\$ 5,619,891</b>	<b>\$ 5,312,522</b>
<b>Funding Sources</b>					
Information Tech. ISF	<u>\$ 4,283,411</u>	<u>\$ 6,057,924</u>	<u>\$ 4,029,117</u>	<u>\$ 5,619,891</u>	<u>\$ 5,312,522</u>
	<u>\$ 4,283,411</u>	<u>\$ 6,057,924</u>	<u>\$ 4,029,117</u>	<u>\$ 5,619,891</u>	<u>\$ 5,312,522</u>
<b>Personnel Allocation</b>					
Full-time	18.00	18.00	12.00	11.00	11.00
Part-time (FTE)	1.99	2.14	1.54	0.50	0.97

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

**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2012  
Office of the City Manager**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditures</b>					
Personnel:					
Full-time	\$ 1,453,340	\$ 1,466,654	\$ 1,181,555	\$ 991,851	\$ 1,087,828
Part-time	62,890	34,959	27,117	60,635	60,635
Overtime	6,269	2,700	2,067	-	-
Benefits	<u>686,687</u>	<u>761,446</u>	<u>726,194</u>	<u>597,461</u>	<u>634,331</u>
Total Salaries and Benefits	<u>\$ 2,209,186</u>	<u>\$ 2,265,759</u>	<u>\$ 1,936,933</u>	<u>\$ 1,649,947</u>	<u>\$ 1,782,794</u>
Operating Expenses	<u>\$ 541,088</u>	<u>\$ 617,511</u>	<u>\$ 608,971</u>	<u>\$ 699,808</u>	<u>\$ 580,371</u>
Fixed Charges:					
Fleet	\$ 4,071	\$ 4,250	\$ 4,055	\$ 3,952	\$ 4,554
Information Technology	571,917	590,639	526,145	469,987	57,350
Buildings	146,876	140,209	115,525	107,397	112,655
Risk Mgmt./Liability	<u>11,697</u>	<u>11,080</u>	<u>11,319</u>	<u>8,984</u>	<u>9,255</u>
Total Fixed Charges	<u>\$ 734,561</u>	<u>\$ 746,178</u>	<u>\$ 657,044</u>	<u>\$ 590,320</u>	<u>\$ 183,814</u>
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (120,829)</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 3,484,835</u>	<u>\$ 3,629,448</u>	<u>\$ 3,202,948</u>	<u>\$ 2,819,246</u>	<u>\$ 2,546,979</u>
<b>Funding Sources</b>					
General Fund	\$ 3,484,835	\$ 3,629,448	\$ 3,202,948	\$ 2,819,246	\$ 2,381,298
Redevelopment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,681</u>
	<u>\$ 3,484,835</u>	<u>\$ 3,629,448</u>	<u>\$ 3,202,948</u>	<u>\$ 2,819,246</u>	<u>\$ 2,546,979</u>
<b>Personnel Allocation</b>					
Full-time	21.00	20.50	18.00	17.00	16.00
Part-time (FTE)	0.90	0.90	0.82	1.32	1.32

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

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2012**  
**Police**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditure</b>					
<b>Personnel:</b>					
Full-time	\$ 17,799,269	\$ 19,275,323	\$ 18,326,650	\$ 19,785,932	\$ 19,929,923
Part-time	871,928	814,163	472,808	327,071	327,057
Overtime	1,708,304	1,399,738	1,155,692	1,430,763	1,430,756
Benefits	<u>12,591,904</u>	<u>13,659,392</u>	<u>14,665,478</u>	<u>13,240,800</u>	<u>14,276,605</u>
Total Salaries and Benefits	<u>\$ 32,971,405</u>	<u>\$ 35,148,616</u>	<u>\$ 34,620,628</u>	<u>\$ 34,784,566</u>	<u>\$ 35,964,341</u>
Operating Expenses	<u>\$ 2,141,034</u>	<u>\$ 2,380,994</u>	<u>\$ 1,928,628</u>	<u>\$ 2,625,689</u>	<u>\$ 2,906,302</u>
<b>Fixed Charges:</b>					
Fleet	\$ 1,223,081	\$ 1,282,570	\$ 1,215,995	\$ 1,179,184	\$ 1,096,012
Information Technology	1,679,862	1,941,238	1,759,985	1,569,070	589,004
Buildings	1,437,758	1,372,504	1,130,865	1,051,328	1,102,792
Risk Mgmt./Liability	<u>492,892</u>	<u>466,860</u>	<u>476,958</u>	<u>378,562</u>	<u>389,988</u>
Total Fixed Charges	<u>\$ 4,833,593</u>	<u>\$ 5,063,172</u>	<u>\$ 4,583,803</u>	<u>\$ 4,178,144</u>	<u>\$ 3,177,796</u>
Other Financing Uses	<u>\$ 44,339</u>	<u>\$ 11,557</u>	<u>\$ 43,067</u>	<u>\$ -</u>	<u>\$ -</u>
<b>Total Expenditures</b>	<u><b>\$ 39,990,371</b></u>	<u><b>\$ 42,604,339</b></u>	<u><b>\$ 41,176,126</b></u>	<u><b>\$ 41,588,399</b></u>	<u><b>\$ 42,048,439</b></u>
<b>Funding Sources</b>					
General Fund	\$ 39,990,371	\$ 42,604,339	\$ 41,176,126	\$ 41,588,399	\$ 42,048,439
Proposition 172	-	-	-	-	-
Supplemental Law Enforcement	-	-	-	-	-
	<u>\$ 39,990,371</u>	<u>\$ 42,604,339</u>	<u>\$ 41,176,126</u>	<u>\$ 41,588,399</u>	<u>\$ 42,048,439</u>
<b>Personnel Allocation</b>					
Full-time	219.00	220.00	203.00	200.00	200.00
Part-time (FTE)	23.06	23.40	14.22	8.72	8.23

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

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2012**  
**Public Works and Engineering**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 5,464,994	\$ 5,616,630	\$ 4,288,826	\$ 3,616,503	\$ 3,484,143
Part-time	1,230,111	948,015	913,121	942,046	942,048
Overtime	292,426	238,468	168,623	156,639	160,530
Benefits	<u>4,274,041</u>	<u>4,388,491</u>	<u>3,879,673</u>	<u>3,308,269</u>	<u>3,302,685</u>
Total Salaries and Benefits	<u>\$ 11,261,572</u>	<u>\$ 11,191,604</u>	<u>\$ 9,250,243</u>	<u>\$ 8,023,457</u>	<u>\$ 7,889,406</u>
Operating Expenses	<u>\$ 7,842,586</u>	<u>\$ 6,512,110</u>	<u>\$ 4,974,077</u>	<u>\$ 8,117,724</u>	<u>\$ 7,724,884</u>
<b>Fixed Charges:</b>					
Fleet	\$ 962,450	\$ 995,567	\$ 946,696	\$ 920,170	\$ 862,437
Information Technology	956,661	987,123	880,250	785,781	15,426
Buildings	508,117	485,054	399,657	371,549	407,344
Risk Mgmt./Liability	<u>577,193</u>	<u>546,708</u>	<u>558,533</u>	<u>443,308</u>	<u>456,689</u>
Total Fixed Charges	<u>\$ 3,004,421</u>	<u>\$ 3,014,452</u>	<u>\$ 2,785,136</u>	<u>\$ 2,520,808</u>	<u>\$ 1,741,896</u>
Other Financing Uses	<u>\$ 211,213</u>	<u>\$ 673,929</u>	<u>\$ 211,937</u>	<u>\$ 191,220</u>	<u>\$ 1,696,584</u>
<b>Total Expenditures</b>	<u><b>\$ 22,319,792</b></u>	<u><b>\$ 21,392,095</b></u>	<u><b>\$ 17,221,393</b></u>	<u><b>\$ 18,853,209</b></u>	<u><b>\$ 19,052,770</b></u>
<b>Funding Sources</b>					
General Fund	\$ 11,658,662	\$ 11,431,799	\$ 9,881,512	\$ 8,867,171	\$ 7,174,004
State Gas Tax	2,365,559	1,321,887	1,259,263	1,335,594	940,911
State Gas Tax-Prop 111	435,729	388,462	255,531	519,482	626,542
State Gas Tax-Prop 22	-	-	-	-	836,895
Street Lighting	758,627	836,480	732,147	932,723	796,284
Traffic Systems Mgmt.	12,130	63,388	45,687	48,646	43,029
Measure C & J Local	752,426	623,275	512,693	84,353	173,833
Traffic Congestion Relief	782,251	934,591	17,676	464,628	-
OSIP	-	-	1,043	-	-
Prop 1B LSR	-	-	-	616,938	-
Fleet Maintenance	1,905,832	2,028,961	1,647,929	2,245,570	3,668,518
Maintenance Districts	557,996	522,850	466,316	691,358	828,574
Building Maintenance Fund	<u>3,090,580</u>	<u>3,240,402</u>	<u>2,401,596</u>	<u>3,046,746</u>	<u>3,964,180</u>
	<u><b>\$ 22,319,792</b></u>	<u><b>\$ 21,392,095</b></u>	<u><b>\$ 17,221,393</b></u>	<u><b>\$ 18,853,209</b></u>	<u><b>\$ 19,052,770</b></u>
<b>Personnel Allocation</b>					
Full-time	120.00	119.00	89.00	82.00	79.00
Part-time (FTE)	43.14	42.74	41.19	31.08	31.08

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

**City of Concord**  
**Departmental Budget Summary**  
**All Funding Sources**  
**For the Year Ending June 30, 2012**  
**Storm Water Management**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditures</b>					
Personnel:					
Full-time	\$ 451,027	\$ 461,923	\$ 380,634	\$ 380,796	\$ 316,605
Part-time	10,830	13,663	14,403	-	-
Overtime	15,636	15,612	10,115	8,816	8,816
Benefits	<u>302,721</u>	<u>315,026</u>	<u>313,706</u>	<u>299,928</u>	<u>268,009</u>
Total Salaries and Benefits	<u>\$ 780,214</u>	<u>\$ 806,224</u>	<u>\$ 718,858</u>	<u>\$ 689,540</u>	<u>\$ 593,430</u>
Operating Expenses	<u>\$ 554,466</u>	<u>\$ 597,273</u>	<u>\$ 555,600</u>	<u>\$ 460,793</u>	<u>\$ 499,204</u>
Fixed Charges:					
Fleet	\$ 172,482	\$ 179,589	\$ 174,034	\$ 171,619	\$ 177,842
Information Technology	47,409	48,832	43,460	38,744	-
Risk Mgmt./Liability	<u>31,192</u>	<u>29,545</u>	<u>30,183</u>	<u>23,957</u>	<u>24,680</u>
Total Fixed Charges	<u>\$ 251,083</u>	<u>\$ 257,966</u>	<u>\$ 247,677</u>	<u>\$ 234,320</u>	<u>\$ 202,522</u>
Other Financing Uses	<u>\$ 421,295</u>	<u>\$ 406,424</u>	<u>\$ 414,552</u>	<u>\$ 422,843</u>	<u>\$ 479,421</u>
Total Expenditures	<u>\$ 2,007,058</u>	<u>\$ 2,067,887</u>	<u>\$ 1,936,687</u>	<u>\$ 1,807,496</u>	<u>\$ 1,774,577</u>
Funding Sources					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water Parcel Tax	<u>2,007,058</u>	<u>2,067,887</u>	<u>1,936,687</u>	<u>1,807,496</u>	<u>1,774,577</u>
	<u>\$ 2,007,058</u>	<u>\$ 2,067,887</u>	<u>\$ 1,936,687</u>	<u>\$ 1,807,496</u>	<u>\$ 1,774,577</u>
Personnel Allocation					
Full-time	4.00	4.00	3.00	3.00	2.00
Part-time (FTE)					

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

**City of Concord  
 Departmental Budget Summary  
 All Funding Sources  
 For the Year Ending June 30, 2012  
 Golf Course**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 37,201	\$ 40,267	\$ 39,922	\$ 39,849	\$ -
Part-time	1,128	-	-	-	-
Overtime	-	-	-	-	-
Benefits	<u>18,665</u>	<u>20,668</u>	<u>19,377</u>	<u>19,969</u>	<u>-</u>
<b>Total Salaries and Benefits</b>	<b>\$ 56,994</b>	<b>\$ 60,935</b>	<b>\$ 59,299</b>	<b>\$ 59,818</b>	<b>\$ -</b>
<b>Operating Expenses</b>	<b>\$ 873,884</b>	<b>\$ 1,205,844</b>	<b>\$ 995,489</b>	<b>\$ 1,047,879</b>	<b>\$ 1,282,143</b>
<b>Fixed Charges:</b>					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	31,207	32,142	28,616	25,540	-
Risk Mgmt./Liability	<u>15,462</u>	<u>14,645</u>	<u>14,962</u>	<u>11,875</u>	<u>12,234</u>
<b>Total Fixed Charges</b>	<b>\$ 46,669</b>	<b>\$ 46,787</b>	<b>\$ 43,578</b>	<b>\$ 37,415</b>	<b>\$ 12,234</b>
<b>Other Financing Uses</b>	<b>\$ 100,779</b>	<b>\$ 85,890</b>	<b>\$ 76,857</b>	<b>\$ 326,593</b>	<b>\$ 177,856</b>
<b>Total Expenditures</b>	<b>\$ 1,078,326</b>	<b>\$ 1,399,456</b>	<b>\$ 1,175,223</b>	<b>\$ 1,471,705</b>	<b>\$ 1,472,233</b>
<b>Funding Sources</b>					
User Fees	<u>\$ 1,078,326</u>	<u>\$ 1,399,456</u>	<u>\$ 1,175,223</u>	<u>\$ 1,471,705</u>	<u>\$ 1,472,233</u>
<b>Personnel Allocation</b>					
Full-time	0.00	0.00	0.00	0.00	0.00
Part-time (FTE)	0.00	0.00	0.00	0.00	0.00

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

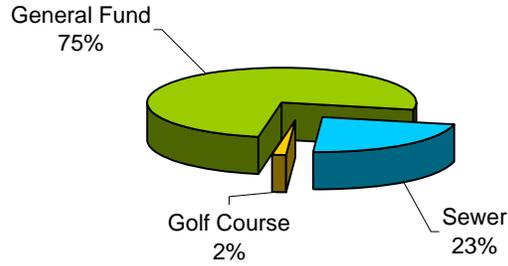
**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2012  
Sewer Enterprise**

	Actual <u>2007-08</u>	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Adopted Budget <u>2010-11</u>	Adopted Budget <u>2011-12</u>
<b>Expenditures</b>					
<b>Personnel:</b>					
Full-time	\$ 636,325	\$ 684,654	\$ 420,316	\$ 625,813	\$ 689,449
Part-time	-	-	22,655	18,336	18,336
Overtime	50,112	70,809	49,787	31,105	31,104
Benefits	<u>459,173</u>	<u>462,798</u>	<u>469,287</u>	<u>536,997</u>	<u>577,418</u>
Total Salaries and Benefits	<u>\$ 1,145,610</u>	<u>\$ 1,218,261</u>	<u>\$ 962,045</u>	<u>\$ 1,212,251</u>	<u>\$ 1,316,307</u>
Operating Expenses	<u>\$ 10,766,451</u>	<u>\$ 11,362,353</u>	<u>\$ 11,322,697</u>	<u>\$ 15,667,837</u>	<u>\$ 14,612,493</u>
<b>Fixed Charges:</b>					
Fleet	\$ 132,039	\$ 130,049	\$ 126,218	\$ 124,596	\$ 284,564
Information Technology	43,809	45,123	40,289	36,278	-
Buildings	35,233	33,635	27,712	25,771	27,025
Risk Mgmt./Liability	<u>42,486</u>	<u>40,240</u>	<u>41,118</u>	<u>32,632</u>	<u>33,617</u>
Total Fixed Charges	<u>\$ 253,567</u>	<u>\$ 249,047</u>	<u>\$ 235,337</u>	<u>\$ 219,277</u>	<u>\$ 345,206</u>
Other Financing Uses	<u>\$ 1,397,022</u>	<u>\$ 453,405</u>	<u>\$ 444,551</u>	<u>\$ 1,937,477</u>	<u>\$ 1,730,170</u>
Total Expenditures	<u>\$ 13,562,650</u>	<u>\$ 13,283,066</u>	<u>\$ 12,964,630</u>	<u>\$ 19,036,842</u>	<u>\$ 18,004,176</u>
<b>Funding Sources</b>					
Sewer Service Fees	<u>\$ 13,562,650</u>	<u>\$ 13,283,066</u>	<u>\$ 12,964,630</u>	<u>\$ 19,036,842</u>	<u>\$ 18,004,176</u>
<b>Personnel Allocation</b>					
Full-time	9.00	9.00	8.00	8.00	10.00
Part-time (FTE)			0.73	0.73	0.73

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



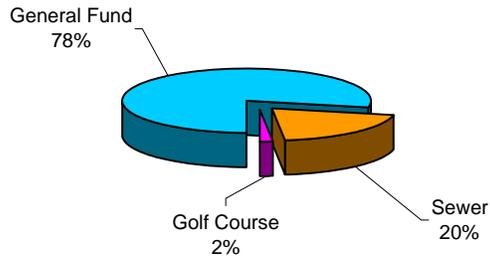
**General Fund & Enterprises  
Budgeted Capital & Operating Expenditures  
June 30, 2012**



**Total Capital & Operating Budget**

General Fund	\$	71,336,000
Sewer		21,663,987
Golf Course		1,549,797
<b>Total</b>	<b>\$</b>	<b><u>94,549,784</u></b>

**General Fund & Enterprises  
Total Revenues  
June 30, 2012**



**Total Revenues**

General Fund	\$	76,465,915
Sewer		19,531,000
Golf Course		1,616,296
<b>Total</b>	<b>\$</b>	<b><u>97,613,211</u></b>

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

	<u>General Fund</u>	<u>Sewer Operations</u>	<u>Golf Course</u>	<u>Total</u>
<b>ESTIMATED FUND BALANCE AS OF JUNE 30, 2011</b>	\$ 6,235,000	\$ 14,236,925	\$ 170,949	\$ 20,642,874
<b>REVENUES</b>				
Taxes	\$ 60,749,759			\$ 60,749,759
Licenses & Permits	1,291,005			1,291,005
Fines & Forfeitures	1,037,238			1,037,238
Use of Money & Property	649,080	174,000	2,296	825,376
Intergovernmental	650,500			650,500
Service Charges	9,827,271	19,357,000	1,564,000	30,748,271
Other	<u>558,248</u>	<u>-</u>	<u>50,000</u>	<u>608,248</u>
Total Revenues	<u>\$ 74,763,101</u>	<u>\$ 19,531,000</u>	<u>\$ 1,616,296</u>	<u>\$ 95,910,397</u>
<b>EXPENDITURES</b>				
Salaries & Benefits	\$ 52,550,894	\$ 1,316,307	\$ -	\$ 53,867,201
Operating Expenditures	9,628,246	14,661,700	1,335,201	25,625,147
Fixed Charges	<u>9,006,215</u>	<u>504,017</u>	<u>39,798</u>	<u>9,550,030</u>
Total Expenditures	<u>\$ 71,185,355</u>	<u>\$ 16,482,024</u>	<u>\$ 1,374,999</u>	<u>\$ 89,042,378</u>
<b>OTHER FINANCING SOURCES &amp; (USES)</b>				
Transfers In (Inter & Intra)	\$ 1,702,814			\$ 1,702,814
Transfers Out (Inter & Intra)	222,855			222,855
Lease/Bond Payment	<u>-</u>	<u>(1,680,963)</u>	<u>(124,798)</u>	<u>(1,805,761)</u>
Total Other Financing Sources and Uses	<u>\$ 1,925,669</u>	<u>\$ (1,680,963)</u>	<u>\$ (124,798)</u>	<u>\$ 119,908</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ 5,503,415</u>	<u>\$ 1,368,013</u>	<u>\$ 116,499</u>	<u>\$ 6,987,927</u>
Less: Contingency Reserve	\$ -	\$ 1,625,000	\$ 137,000	\$ 1,762,000
<b>CAPITAL IMPROVEMENT PROJECTS</b>	<u>\$ 373,500</u>	<u>\$ 3,501,000</u>	<u>\$ 50,000</u>	<u>\$ 3,924,500</u>
<b>ESTIMATED FUND BALANCE AT JUNE 30, 2012</b>	<u>\$ 11,364,915</u>	<u>\$ 10,478,938</u>	<u>\$ 100,448</u>	<u>\$ 21,944,301</u>