

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
ALL FUNDING SOURCES
FOR YEAR ENDING JUNE 30, 2013**

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 2012-13 as compared to actual or budgeted amounts in the four preceding fiscal years. Comparisons are made at the Department level and include all funding sources.

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

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

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
FUND STRUCTURE
FOR YEAR ENDING JUNE 30, 2013**

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 Successor Agency - The Redevelopment Agency of the City of Concord was dissolved on February 1, 2012. The City will serve as the Successor Agency and it has assumed ownership and responsibility for all of the assets, properties, contracts, leases and records of the Redevelopment Agency, and will be responsible for winding down the Agency's contractual and legal obligations and affairs.
 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.

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FUND STRUCTURE
FOR YEAR ENDING JUNE 30, 2013**

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.
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, 2013

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Adopted Budget 2011-12	Adopted Budget 2012-13
REVENUES:					
Taxes	\$ 75,189,695	\$ 72,007,901	\$ 72,687,376	\$ 79,006,047	\$ 67,244,377
Licenses and permits	3,552,004	1,964,479	1,228,355	1,316,005	1,242,272
Intergovernmental	12,411,998	15,221,106	15,024,491	14,309,544	11,831,462
Charges for current services	44,748,197	42,402,973	41,761,546	44,567,147	45,353,786
Fines and forfeitures	1,108,677	1,021,932	946,446	1,037,238	830,000
Use of money and property	7,889,953	6,130,116	6,843,866	6,317,830	4,918,883
Other	5,939,904	13,780,295	19,060,017	6,080,163	13,048,289
Total Revenues	\$ 150,840,428	\$ 152,528,802	\$ 157,552,097	\$ 152,633,974	\$ 144,469,069
EXPENDITURES:					
Current:					
Salaries and benefits	\$ 74,363,419	\$ 67,774,586	\$ 63,921,837	\$ 66,911,221	\$ 65,914,516
Operating expenditures	35,128,093	54,565,784	54,559,564	50,467,497	46,798,478
Fixed charges	14,593,929	13,095,576	11,889,687	11,238,554	11,683,934
Capital projects	31,119,301	17,383,263	16,493,633	17,587,503	14,766,169
Debt services	11,014,657	23,217,348	10,466,332	11,884,298	11,441,891
Total Expenditures	\$ 166,219,399	\$ 176,036,558	\$ 157,331,053	\$ 158,089,073	\$ 150,604,988
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (15,378,971)	\$ (23,507,756)	\$ 221,044	\$ (5,455,099)	\$ (6,135,919)
OTHER FINANCING SOURCES (USES):					
Conversion to unallocated reserve balance	\$ 13,509,448	\$ (13,466,917)	\$ 12,888,836	\$ (11,641,812)	\$ -
Transfers in	15,166,374	32,678,670	26,771,502	13,185,874	9,469,268
Transfers (out)	(15,166,374)	(32,678,670)	(26,771,502)	(13,185,874)	(9,469,268)
Total Other Financing Sources (Uses)	\$ 13,509,448	\$ (13,466,917)	\$ 12,888,836	\$ (11,641,812)	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (1,869,523)	\$ (36,974,673)	\$ 13,109,880	\$ (17,096,911)	\$ (6,135,919)
Fund balance at beginning of year	153,858,177	151,988,654	115,013,981	128,123,861	111,026,950
Fund balance at end of year	<u>\$151,988,654</u>	<u>\$115,013,981</u>	<u>\$128,123,861</u>	<u>\$111,026,950</u>	<u>\$104,891,031</u>



CITY OF CONCORD

FUND BALANCE SUMMARY BY FUND
FOR THE YEAR ENDING JUNE 30, 2013

	Estimated Fund Balance 07/01/2012	Revenues	Expenditures	Transfers		Estimated Fund Balance 06/30/2013
				In	Out	
GENERAL FUND	\$ 12,494,000	\$ 75,096,743	\$ 70,055,902	\$ 10,500	\$ 997,191	\$ 16,548,150
PAVILION FUND	\$ 548,343	\$ 214,371	\$ 89,032	\$ -	\$ 280,135	\$ 393,547
SPECIAL REVENUE FUNDS						
Gas Tax	\$ 1,764,348	\$ 3,317,344	\$ 3,025,081	\$ -	\$ -	\$ 2,056,611
Storm Water Management	2,620,411	2,029,000	1,974,036	-	-	2,675,375
Maintenance Districts	3,161,010	1,892,976	2,003,825	-	-	3,050,161
Art in Public Places	126,805	-	124,650	-	-	2,155
Traffic System Management	81,996	788	39,029	99,375	10,500	132,630
RDA Successor Agency	-	10,373,189	2,541,365	-	7,831,824	-
Successor Arts in Public Places	321,674	-	78,847	-	-	242,827
Monument Community Partnership	-	-	-	-	-	-
Housing & Community Services	2,846,794	1,334,346	1,261,317	134,506	-	3,054,329
Total Special Revenue	\$ 10,923,038	\$ 18,947,643	\$ 11,048,150	\$ 233,881	\$ 7,842,324	\$ 11,214,088
DEBT SERVICE FUNDS						
RDA Tax Allocation Bonds	\$ -	\$ 10,000	\$ 6,342,271	\$ 6,342,271	\$ -	\$ 10,000
RDA Revenue Bonds	-	-	502,669	502,669	-	-
RDA Parking Structure Bonds	-	1,000	741,966	741,966	-	1,000
Concord Pavilion Revenue Bonds	1,897	500,000	782,032	280,135	-	-
Lease Agreements	-	-	1,190,709	1,190,709	-	-
Certifications of Participation	-	-	-	-	-	-
Total Debt Service	\$ 1,897	\$ 511,000	\$ 9,559,647	\$ 9,057,750	\$ -	\$ 11,000
CAPITAL PROJECTS FUNDS						
Measure C/J	\$ 936,071	\$ 1,368,679	\$ 1,748,277	\$ -	\$ 100,000	\$ 456,473
Measure J Streets/Ramps & Bond	-	-	-	-	-	-
Measure WW	-	927,800	927,800	-	-	-
Developers' Fees Parkland	-	-	-	-	-	-
Developers' Fees O.S.I.P.	490,000	40,803	499,684	-	-	31,119
Developers' Fees Storm Drain/TM	598,090	9,348	56,354	-	-	551,084
Prop. 1B & 1B Seismic	57,000	256,928	313,928	-	-	-
General Reimbursable Projects	-	4,841,115	4,841,115	-	-	-
Total Capital	\$ 2,081,161	\$ 7,444,673	\$ 8,387,158	\$ -	\$ 100,000	\$ 1,038,676
ENTERPRISE FUNDS						
Sewer	\$ 12,665,508	\$ 19,715,475	\$ 25,361,937	\$ -	\$ -	\$ 7,019,046
Golf Course	-	1,271,605	1,338,742	67,137	-	-
Total Enterprise	\$ 12,665,508	\$ 20,987,080	\$ 26,700,679	\$ 67,137	\$ -	\$ 7,019,046
INTERNAL SERVICE FUNDS						
Workers' Compensation	\$ 5,597,976	\$ 2,945,022	\$ 2,626,311	\$ -	\$ 100,000	\$ 5,816,687
Risk Management/ Liability	2,192,590	1,273,418	1,330,418	100,000	-	2,235,590
Post Retirement Healthcare	18,020,408	3,172,801	3,342,039	-	-	17,851,170
Fleet Maintenance	2,466,774	2,419,209	3,337,116	-	-	1,548,867
Information Technology	2,644,670	5,997,143	5,800,625	-	-	2,841,188
Building Maintenance	1,571,140	2,528,966	2,502,911	-	149,618	1,447,577
Total Internal Service	\$ 32,493,558	\$ 18,336,559	\$ 18,939,420	\$ 100,000	\$ 249,618	\$ 31,741,079
FIDUCIARY FUNDS						
Pension Trust	\$ 39,819,445	\$ 2,931,000	\$ 5,825,000	\$ -	\$ -	\$ 36,925,445
TOTAL CITY	\$ 111,026,950	\$ 144,469,069	\$ 150,604,988	\$ 9,469,268	\$ 9,469,268	\$ 104,891,031

CITY OF CONCORD
REVENUE SUMMARY BY FUND (INCLUDES TRANSFERS IN)
FOR THE YEAR ENDING JUNE 30, 2013

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
GENERAL FUND	\$ 72,759,133	\$ 64,165,643	\$ 80,227,968	\$ 76,465,915	\$ 75,107,243
PAVILION FUND	\$ 149,565	\$ 1,304,584	\$ 295,312	\$ 214,371	\$ 214,371
SPECIAL REVENUE FUNDS					
Gas Tax	\$ 2,052,686	\$ 2,071,670	\$ 3,200,763	\$ 3,433,500	\$ 3,317,344
Storm Water Management	2,108,112	2,094,213	2,098,255	1,993,330	2,029,000
Maintenance Districts	1,772,233	1,776,317	1,768,703	1,828,157	1,892,976
Art in Public Places	3,426	4,920	2,211	-	-
Traffic System Management	2,573	1,567	450	103,350	100,163
RDA Successor Agency	-	-	-	-	10,373,189
Successor Arts in Public Places	-	-	-	-	-
RDA Housing Set-Aside	3,712,684	3,748,850	3,555,048	3,335,368	-
Monument Community Partnership	277,696	357,209	369,107	-	-
Housing & Community Services	1,913,688	2,235,242	1,988,763	1,159,623	1,468,852
Total Special Revenue	<u>\$ 11,843,098</u>	<u>\$ 12,289,988</u>	<u>\$ 12,983,300</u>	<u>\$ 11,853,328</u>	<u>\$ 19,181,524</u>
DEBT SERVICE FUNDS					
RDA Tax Allocation Bonds	\$ 5,522,516	\$ 6,204,476	\$ 6,371,818	\$ 6,917,647	\$ 6,352,271
RDA Revenue Bonds	698,865	4,280,114	507,424	509,425	502,669
RDA Parking Structure Bonds	757,924	744,882	740,820	750,641	742,966
Concord Pavilion Revenue Bonds	1,729,537	10,592,361	814,208	1,109,000	780,135
Lease Agreements	-	5,143,057	735,857	1,122,321	1,190,709
Assessment Districts	68,954	69,249	(1,039)	-	-
Certifications of Participation	91,245	97,045	97,154	98,622	-
Total Debt Service	<u>\$ 8,869,041</u>	<u>\$ 27,131,184</u>	<u>\$ 9,266,242</u>	<u>\$ 10,507,656</u>	<u>\$ 9,568,750</u>
CAPITAL PROJECTS FUNDS					
Measure C/J	\$ 1,488,379	\$ 1,346,982	\$ 1,363,779	\$ 1,311,108	\$ 1,368,679
Measure C I-680	167,881	359,261	129,790	-	-
Measure J Streets/Ramps	-	2,161,891	335,588	4,443,000	-
Measure WW	-	208,126	1,170,878	257,000	927,800
Developers' Fees Parkland	12,742	9,878	26,203	-	-
Developers' Fees O.S.I.P.	1,938,333	128,640	52,269	20,671	40,803
Developers' Fees Storm Drain/TM	90,899	25,897	96,856	7,000	9,348
Federal Street Assistance	41,447	112,422	-	-	-
Traffic Congestion Relief/Prop 1B	1,122,714	3,006,293	35,434	2,237	256,928
General Reimbursable Projects	6,367,334	4,350,434	19,114,722	3,629,527	4,841,115
Total Capital	<u>\$ 11,229,729</u>	<u>\$ 11,709,824</u>	<u>\$ 22,325,519</u>	<u>\$ 9,670,542</u>	<u>\$ 7,444,673</u>
ENTERPRISE FUNDS					
Sewer	\$ 19,221,102	\$ 19,342,835	\$ 18,634,919	\$ 19,531,000	\$ 19,715,475
Golf Course	1,502,299	1,383,468	1,292,735	1,616,296	1,338,742
Total Enterprise	<u>\$ 20,723,401</u>	<u>\$ 20,726,303</u>	<u>\$ 19,927,654</u>	<u>\$ 21,147,296</u>	<u>\$ 21,054,217</u>
INTERNAL SERVICE FUNDS					
Workers' Compensation	\$ 2,208,949	\$ 2,761,539	\$ 2,924,935	\$ 3,034,537	\$ 2,945,022
Risk Management/ Liability	2,353,433	7,371,087	1,875,214	1,206,799	1,373,418
Post Retirement Healthcare	1,543,525	3,196,926	1,664,758	2,630,573	3,172,801
Fleet Maintenance	2,968,727	2,984,242	2,774,976	2,694,787	2,419,209
Information Technology	7,038,696	6,011,951	5,982,371	4,561,387	5,997,143
Building Maintenance	4,265,483	3,526,847	3,150,832	3,276,955	2,528,966
Total Internal Service	<u>\$ 20,378,813</u>	<u>\$ 25,852,592</u>	<u>\$ 18,373,086</u>	<u>\$ 17,405,038</u>	<u>\$ 18,436,559</u>
FIDUCIARY FUNDS					
Pension Trust	\$ 3,047,365	\$ 4,068,989	\$ 4,812,620	\$ 3,546,000	\$ 2,931,000
REDEVELOPMENT AGENCY	<u>\$ 17,106,730</u>	<u>\$ 16,958,377</u>	<u>\$ 15,951,438</u>	<u>\$ 15,009,700</u>	<u>\$ -</u>
TOTAL CITY	<u>\$ 166,106,875</u>	<u>\$ 184,207,484</u>	<u>\$ 184,163,139</u>	<u>\$ 165,819,846</u>	<u>\$ 153,938,337</u>

CITY OF CONCORD
EXPENDITURES SUMMARY BY FUND (INCLUDES TRANSFERS OUT)
FOR THE YEAR ENDING JUNE 30, 2013

	Actual 2008-09	Actual 2009-10	Actual 2010-11	Adopted Budget 2011-12	Adopted Budget 2012-13
GENERAL FUND	\$ 78,783,267	\$ 73,786,084	\$ 69,462,364	\$ 71,336,000	\$ 71,053,093
PAVILION FUND	\$ 61,125	\$ 9,386,989	\$ 119,358	\$ 81,253	\$ 369,167
SPECIAL REVENUE FUNDS					
Gas Tax	\$ 2,130,984	\$ 2,058,097	\$ 1,227,227	\$ 3,539,240	\$ 3,025,081
Storm Water Management	2,067,887	1,936,686	1,617,816	1,815,797	1,974,036
Maintenance Districts	1,359,330	1,198,461	1,466,094	1,985,793	2,003,825
Art in Public Places	-	6,000	5,999	-	124,650
Traffic System Management	63,388	45,688	7,002	43,029	49,529
RDA Successor Agency	-	-	-	-	10,373,189
Successor Arts in Public Places	-	-	-	-	78,847
RDA Housing Set-Aside	2,057,300	1,769,296	1,467,752	3,187,635	-
Monument Community Partnership	277,696	357,209	369,107	-	-
Housing & Community Services	1,479,752	1,976,129	1,591,386	1,024,900	1,261,317
Total Special Revenue	<u>\$ 9,436,337</u>	<u>\$ 9,347,566</u>	<u>\$ 7,752,383</u>	<u>\$ 11,596,394</u>	<u>\$ 18,890,474</u>
DEBT SERVICE FUNDS					
RDA Tax Allocation Bonds	\$ 6,435,170	\$ 6,352,972	\$ 6,358,371	\$ 6,348,671	\$ 6,342,271
RDA Revenue Bonds	690,659	4,802,932	508,531	501,425	502,669
RDA Parking Structure Bonds	743,224	742,862	741,521	740,641	741,966
Concord Pavilion Revenue Bonds	1,782,514	10,474,619	967,700	866,528	782,032
Lease Agreements	-	5,141,816	471,128	1,122,321	1,190,709
Assessment Districts	39,292	36,760	366,063	-	-
Certifications of Participation	98,374	97,452	96,149	98,622	-
Total Debt Service	<u>\$ 9,789,233</u>	<u>\$ 27,649,413</u>	<u>\$ 9,509,463</u>	<u>\$ 9,678,208</u>	<u>\$ 9,559,647</u>
CAPITAL PROJECTS FUNDS					
Measure C/J	\$ 894,024	\$ 959,235	\$ 631,660	\$ 1,588,763	\$ 1,848,277
Measure C I-680	235,081	292,796	82,942	-	-
Measure J Streets/Ramps	296,056	2,099,355	206,234	4,443,000	-
Measure WW	84,092	457,571	1,333,227	257,000	927,800
Developers' Fees Parkland	398,176	74,389	183,268	-	-
Developers' Fees O.S.I.P.	1,468,817	812,380	217,146	140,316	499,684
Developers' Fees Storm Drain/TM	14,566	-	-	-	56,354
Federal Street Assistance	52,366	13,022	-	-	-
Traffic Congestion Relief/Prop 1B	3,032,687	85,956	1,735,884	880,867	313,928
Assessment Districts	-	-	-	-	-
General Reimbursable Projects	5,702,821	5,264,845	10,006,231	3,629,527	4,841,115
Total Capital	<u>\$ 12,178,686</u>	<u>\$ 10,059,549</u>	<u>\$ 14,396,592</u>	<u>\$ 10,939,473</u>	<u>\$ 8,487,158</u>
ENTERPRISE FUNDS					
Sewer	\$ 18,697,498	\$ 21,303,268	\$ 21,717,550	\$ 21,663,988	\$ 25,361,937
Golf Course	1,679,995	1,323,074	1,305,929	1,549,797	1,338,742
Total Enterprise	<u>\$ 20,377,493</u>	<u>\$ 22,626,342</u>	<u>\$ 23,023,479</u>	<u>\$ 23,213,785</u>	<u>\$ 26,700,679</u>
INTERNAL SERVICE FUNDS					
Workers' Compensation	\$ 2,830,383	\$ 2,661,916	\$ 2,467,755	\$ 2,682,539	\$ 2,726,311
Risk Management/ Liability	1,820,515	6,147,605	2,887,097	1,285,303	1,330,418
Post Retirement Healthcare	4,778,922	4,537,335	3,954,057	3,444,749	3,342,039
Fleet Maintenance	2,711,986	2,309,973	2,295,540	3,689,714	3,337,116
Information Technology	7,082,748	4,934,047	5,355,190	5,607,522	5,800,625
Building Maintenance	5,730,184	4,914,005	5,376,967	4,173,320	2,652,529
Total Internal Service	<u>\$ 24,954,738</u>	<u>\$ 25,504,881</u>	<u>\$ 22,336,606</u>	<u>\$ 20,883,147</u>	<u>\$ 19,189,038</u>
FIDUCIARY FUNDS					
Pension Trust	\$ 7,599,549	\$ 5,680,339	\$ 5,708,841	\$ 5,796,000	\$ 5,825,000
REDEVELOPMENT AGENCY	\$ 18,300,919	\$ 23,673,853	\$ 31,633,000	\$ 17,750,684	\$ -
TOTAL CITY	<u>\$ 181,481,347</u>	<u>\$ 207,715,016</u>	<u>\$ 183,942,086</u>	<u>\$ 171,274,944</u>	<u>\$ 160,074,256</u>



**OPERATING EXPENDITURES SUMMARY BY ORGANIZATION
FOR THE YEAR ENDING JUNE 30, 2013**

	<u>Actual</u> <u>2008-09</u>	<u>Actual</u> <u>2009-10</u>	<u>Actual</u> <u>2010-11</u>	<u>Adopted</u> <u>Budget</u> <u>2011-12</u>	<u>Adopted</u> <u>Budget</u> <u>2012-13</u>
General Government:					
City Attorney	\$ 1,551,835	\$ 1,321,553	\$ 1,107,127	\$ 970,024	\$ 1,075,645
Community & Economic Development	21,439,117	27,030,494	21,054,608	21,150,662	7,658,898
Parks & Recreation	8,642,369	8,133,441	7,792,946	6,270,135	5,382,035
Finance	5,038,723	5,617,175	5,546,457	8,175,247	9,377,590
Reserve Funds - Fund Transfers	-	-	925,146	780,827	1,146,568
General Fund Capital Projects	759,511	-	-	373,500	-
Human Resources	1,454,988	1,246,144	1,165,785	1,340,766	1,325,617
Information Technology	6,057,924	4,029,117	4,312,697	5,312,522	5,385,808
Office of the City Manager	3,629,448	3,202,948	2,774,143	2,546,979	2,665,859
Police	42,604,339	41,176,126	41,052,268	42,048,439	41,589,698
Public Works	21,392,095	17,221,393	14,855,347	19,052,770	15,328,498
Storm Water Management	2,067,887	1,936,687	1,616,285	1,774,577	1,944,036
Total General Government	<u>\$ 114,638,236</u>	<u>\$ 110,915,078</u>	<u>\$ 102,202,809</u>	<u>\$ 109,796,448</u>	<u>\$ 92,880,252</u>
Enterprise Funds:					
Golf Course Enterprise	\$ 1,399,456	\$ 1,175,223	\$ 1,148,861	\$ 1,499,797	\$ 1,288,742
Sewer Enterprise	13,283,066	12,964,630	17,079,759	18,162,987	19,118,937
Total Enterprise Fund	<u>\$ 14,682,522</u>	<u>\$ 14,139,853</u>	<u>\$ 18,228,620</u>	<u>\$ 19,662,784</u>	<u>\$ 20,407,679</u>
Total Operating Budget by Organization	<u>\$ 129,320,758</u>	<u>\$ 125,054,931</u>	<u>\$ 120,431,429</u>	<u>\$ 129,459,232</u>	<u>\$ 113,287,931</u>
Add:					
Capital Improvement Projects (1)	\$ 34,771,807	\$ 49,330,333	\$ 48,292,353	\$ 26,341,504	\$ 31,401,678
Debt Service Payment	9,789,233	27,649,413	9,509,463	9,678,208	9,559,647
Pension Trust	7,599,549	5,680,339	5,708,841	5,796,000	5,825,000
Total Organization	<u>\$ 181,481,347</u>	<u>\$ 207,715,016</u>	<u>\$ 183,942,086</u>	<u>\$ 171,274,944</u>	<u>\$ 160,074,256</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, 2013
 City Attorney**

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 683,534	\$ 613,855	\$ 526,524	\$ 505,911	\$ 480,229
Part-time	406	22,993	3,417	-	-
Overtime	-	-	-	-	-
Benefits	<u>346,836</u>	<u>297,590</u>	<u>249,778</u>	<u>261,239</u>	<u>293,540</u>
Total Salaries and Benefits	<u>\$ 1,030,776</u>	<u>\$ 934,438</u>	<u>\$ 779,719</u>	<u>\$ 767,150</u>	<u>\$ 773,769</u>
Operating Expenses	<u>\$ 399,110</u>	<u>\$ 281,223</u>	<u>\$ 235,329</u>	<u>\$ 336,098</u>	<u>\$ 286,286</u>
Fixed Charges:					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	61,813	55,042	49,145	-	2,101
Buildings	53,084	43,738	40,662	42,653	10,334
Risk Mgmt./Liability	<u>7,052</u>	<u>7,112</u>	<u>2,272</u>	<u>2,340</u>	<u>3,155</u>
Total Fixed Charges	<u>\$ 121,949</u>	<u>\$ 105,892</u>	<u>\$ 92,079</u>	<u>\$ 44,993</u>	<u>\$ 15,590</u>
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (178,217)</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 1,551,835</u>	<u>\$ 1,321,553</u>	<u>\$ 1,107,127</u>	<u>\$ 970,024</u>	<u>\$ 1,075,645</u>
Funding Sources					
General Fund	\$ 1,551,835	\$ 1,321,553	\$ 1,107,127	\$ 970,024	\$ 1,075,645
RDA Set Aside	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 1,551,835</u>	<u>\$ 1,321,553</u>	<u>\$ 1,107,127</u>	<u>\$ 970,024</u>	<u>\$ 1,075,645</u>
Personnel Allocation					
Full-time	6.00	4.00	4.00	4.00	4.00
Part-time (FTE)	0.05	0.36	0.00	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, 2013
Community & Economic Development**

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 3,468,607	\$ 2,462,530	\$ 1,992,086	\$ 2,061,345	\$ 1,875,892
Part-time	126,399	165,099	465,146	227,891	195,000
Overtime	45,754	28,570	69,681	19,034	8,490
Benefits	<u>1,928,287</u>	<u>1,645,671</u>	<u>1,619,777</u>	<u>1,269,371</u>	<u>1,615,989</u>
Total Salaries and Benefits	\$ 5,569,047	\$ 4,301,870	\$ 4,146,690	\$ 3,577,641	\$ 3,695,371
Operating Expenses	\$ 1,870,506	\$ 8,215,187	\$ 3,535,387	\$ 4,456,707	\$ 3,367,849
Fixed Charges:					
Fleet	\$ 80,302	\$ 75,937	\$ 103,389	\$ 48,194	\$ 69,521
Information Technology	1,212,761	1,081,666	1,122,127	50,341	63,946
Buildings	189,644	156,254	197,410	152,379	203,944
Risk Mgmt./Liability	<u>59,345</u>	<u>60,629</u>	<u>110,596</u>	<u>49,573</u>	<u>113,261</u>
Total Fixed Charges	\$ 1,542,052	\$ 1,374,486	\$ 1,533,522	\$ 300,487	\$ 450,672
Other Financing Uses	\$ 12,457,512	\$ 13,138,951	\$ 11,839,009	\$ 12,815,827	\$ 145,006
Total Expenditures	\$ 21,439,117	\$ 27,030,494	\$ 21,054,608	\$ 21,150,662	\$ 7,658,898
Funding Sources					
General Fund	\$ 4,951,315	\$ 4,150,467	\$ 4,637,098	\$ 3,128,063	\$ 4,423,303
C.D.B.G.	101,500	102,187	-	92,107	-
RDA Set Aside	1,537,961	1,456,569	1,342,348	3,072,187	-
Concord Housing Fund	-	-	-	-	169,472
Housing Assistance	24,865	22,707	19,578	28,229	-
Housing Inclusionary Fees	-	-	-	-	54,503
Housing Conservation	93,620	57,364	63,738	55,713	418
Cal HFA HEIP Program, HUD	30,000	30,966	-	-	-
HUD Lead Base Grant	-	1,717	-	-	-
Measure J	-	-	62,800	-	144,165
Gas Tax	-	-	3,293	-	12,523
Traffic Management System	-	-	7,002	-	49,529
RDA Successor Agency	-	-	-	-	2,726,138
Successor Art in Public Places	-	-	-	-	78,847
RDA Programs	<u>14,699,856</u>	<u>21,208,517</u>	<u>14,918,751</u>	<u>14,774,363</u>	<u>-</u>
	\$ 21,439,117	\$ 27,030,494	\$ 21,054,608	\$ 21,150,662	\$ 7,658,898
Personnel Allocation					
Full-time	43.50	32.00	29.00	30.00	37.00
Part-time (FTE)	1.92	2.64	2.64	3.52	2.88

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, 2013
Parks & Recreation**

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 1,434,802	\$ 1,195,585	\$ 1,072,434	\$ 1,069,289	\$ 960,400
Part-time	1,368,347	1,311,754	1,243,955	1,354,442	1,360,890
Overtime	2,896	1,687	22,077	-	-
Benefits	<u>1,076,301</u>	<u>1,073,426</u>	<u>849,818</u>	<u>884,350</u>	<u>946,827</u>
Total Salaries and Benefits	\$ 3,882,346	\$ 3,582,452	\$ 3,188,284	\$ 3,308,081	\$ 3,268,117
Operating Expenses	\$ 2,367,027	\$ 2,476,416	\$ 2,211,829	\$ 1,691,863	\$ 1,553,077
Fixed Charges:					
Fleet	\$ 60,959	\$ 57,927	\$ 56,276	\$ 55,858	\$ 64,724
Computer/Equipment	669,434	596,379	534,131	19,906	39,543
Buildings	1,507,848	1,242,381	1,155,002	1,187,144	486,609
Liability	<u>63,547</u>	<u>64,921</u>	<u>51,528</u>	<u>53,083</u>	<u>30,904</u>
Total Fixed Charges	\$ 2,301,788	\$ 1,961,608	\$ 1,796,937	\$ 1,315,991	\$ 621,780
Other Financing Uses	\$ 91,208	\$ 112,965	\$ 595,896	\$ (45,800)	\$ (60,939)
Total Expenditures	\$ 8,642,369	\$ 8,133,441	\$ 7,792,946	\$ 6,270,135	\$ 5,382,035
Funding Sources					
General Fund	\$ 7,197,547	\$ 6,442,047	\$ 5,618,840	\$ 5,044,246	\$ 4,143,914
C.D.B.G.	437,059	522,716	971,948	352,625	374,996
GF Reimbursable Project	674,178	734,282	781,151	833,728	833,125
First Five	277,696	357,209	369,106	-	-
Child Care	<u>55,889</u>	<u>77,187</u>	<u>51,901</u>	<u>39,536</u>	<u>30,000</u>
	\$ 8,642,369	\$ 8,133,441	\$ 7,792,946	\$ 6,270,135	\$ 5,382,035
Personnel Allocation					
Full-time	20.00	17.00	15.00	15.00	14.00
Part-time (FTE)	63.73	58.92	54.70	58.23	59.10

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, 2013
Finance**

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 1,719,612	\$ 1,427,997	\$ 1,166,723	\$ 1,487,155	\$ 1,268,175
Part-time	7,047	3,890	30,886	22,500	45,580
Overtime	799	16,379	25,456	-	-
Benefits	<u>973,991</u>	<u>1,925,065</u>	<u>1,906,712</u>	<u>2,029,288</u>	<u>2,400,097</u>
Total Salaries and Benefits	<u>\$ 2,701,449</u>	<u>\$ 3,373,331</u>	<u>\$ 3,129,777</u>	<u>\$ 3,538,943</u>	<u>\$ 3,713,852</u>
Operating Expenses	<u>\$ 1,371,599</u>	<u>\$ 1,392,462</u>	<u>\$ 1,652,976</u>	<u>\$ 1,615,934</u>	<u>\$ 1,370,571</u>
Fixed Charges:					
Fleet	\$ 6,892	\$ 6,518	\$ 6,308	\$ 36,166	\$ 3,928
Information Technology	754,772	672,087	600,063	2,819,528	3,760,909
Buildings	180,324	148,578	138,126	144,889	411,798
Risk Mgmt./Liability	<u>23,687</u>	<u>24,199</u>	<u>19,207</u>	<u>19,787</u>	<u>116,532</u>
Total Fixed Charges	<u>\$ 965,675</u>	<u>\$ 851,382</u>	<u>\$ 763,704</u>	<u>\$ 3,020,370</u>	<u>\$ 4,293,167</u>
Total Department Expenditures	<u>\$ 5,038,723</u>	<u>\$ 5,617,175</u>	<u>\$ 5,546,457</u>	<u>\$ 8,175,247</u>	<u>\$ 9,377,590</u>
Other Financing Uses					
Fund Transfers Out	\$ -	\$ -	\$ 925,146	\$ 780,827	\$ 1,146,568
Reserve Funds	-	-	-	-	-
Capital Projects	<u>759,511</u>	<u>-</u>	<u>-</u>	<u>373,500</u>	<u>-</u>
Total Other Financing Uses	<u>\$ 759,511</u>	<u>\$ -</u>	<u>\$ 925,146</u>	<u>\$ 1,154,327</u>	<u>\$ 1,146,568</u>
Total Expenditures	<u>\$ 5,798,234</u>	<u>\$ 5,617,175</u>	<u>\$ 6,471,603</u>	<u>\$ 9,329,574</u>	<u>\$ 10,524,158</u>
Funding Sources					
General Fund	<u>\$ 5,798,324</u>	<u>\$ 5,617,175</u>	<u>\$ 6,471,603</u>	<u>\$ 9,329,074</u>	<u>\$ 10,524,158</u>
	<u>\$ 5,798,324</u>	<u>\$ 5,617,175</u>	<u>\$ 6,471,603</u>	<u>\$ 9,329,074</u>	<u>\$ 10,524,158</u>
Personnel Allocation					
Full-time	27.00	21.00	18.00	18.00	18.00
Part-time (FTE)		1.07	2.76	0.60	1.18

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, 2013
Human Resources**

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 557,328	\$ 466,094	\$ 444,911	\$ 482,618	\$ 474,317
Part-time	30,148	41,037	54,132	73,580	43,576
Overtime	1,486	-	3		
Benefits	<u>306,976</u>	<u>273,734</u>	<u>251,136</u>	<u>291,417</u>	<u>328,627</u>
Total Salaries and Benefits	\$ 895,938	\$ 780,865	\$ 750,182	\$ 847,615	\$ 846,520
Operating Expenses	\$ 343,064	\$ 274,639	\$ 244,813	\$ 458,169	\$ 462,169
Fixed Charges:					
Information Technology	\$ 179,875	\$ 160,157	\$ 142,963	\$ 5,850	\$ 8,097
Buildings	32,418	26,710	24,832	26,047	4,099
Risk Mgmt./Liability	<u>3,693</u>	<u>3,773</u>	<u>2,995</u>	<u>3,085</u>	<u>4,732</u>
Total Fixed Charges	\$ 215,986	\$ 190,640	\$ 170,790	\$ 34,982	\$ 16,928
Total Expenditures	\$ 1,454,988	\$ 1,246,144	\$ 1,165,785	\$ 1,340,766	\$ 1,325,617
Funding Sources					
General Fund	\$ 1,361,537	\$ 1,181,476	\$ 1,072,955	\$ 1,260,352	\$ 1,201,704
Post Retirement Health	-	-	-	-	-
Workers' Compensation	<u>93,451</u>	<u>64,668</u>	<u>92,829</u>	<u>80,414</u>	<u>123,913</u>
	\$ 1,454,988	\$ 1,246,144	\$ 1,165,784	\$ 1,340,766	\$ 1,325,617
Personnel Allocation					
Full-time	8.00	8.00	6.00	6.00	6.00
Part-time (FTE)			1.00	1.00	0.69

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, 2013
Information Technology

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 1,259,108	\$ 1,005,427	\$ 965,028	\$ 985,003	\$ 946,542
Part-time	93,665	115,853	130,029	114,331	113,495
Overtime	14,541	13,095	18,045	26,083	26,082
Benefits	<u>736,444</u>	<u>629,163</u>	<u>605,778</u>	<u>600,096</u>	<u>665,251</u>
Total Salaries and Benefits	\$ 2,103,758	\$ 1,763,538	\$ 1,718,880	\$ 1,725,513	\$ 1,751,370
Operating Expenses	\$ 2,884,629	\$ 2,206,588	\$ 2,540,550	\$ 3,524,514	\$ 3,607,984
Fixed Charges:					
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	57,542	47,412	44,077	53,027	17,778
Risk Mgmt./Liability	<u>11,334</u>	<u>11,579</u>	<u>9,190</u>	<u>9,468</u>	<u>8,676</u>
Total Fixed Charges	\$ 68,876	\$ 58,991	\$ 53,267	\$ 62,495	\$ 26,454
Other Financing Uses	\$ 1,000,661	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 6,057,924	\$ 4,029,117	\$ 4,312,697	\$ 5,312,522	\$ 5,385,808
Funding Sources					
Information Tech. ISF	<u>\$ 6,057,924</u>	<u>\$ 4,029,117</u>	<u>\$ 4,312,697</u>	<u>\$ 5,312,522</u>	<u>\$ 5,385,808</u>
	<u>\$ 6,057,924</u>	<u>\$ 4,029,117</u>	<u>\$ 4,312,697</u>	<u>\$ 5,312,522</u>	<u>\$ 5,385,808</u>
Personnel Allocation					
Full-time	18.00	12.00	11.00	11.00	11.00
Part-time (FTE)	2.14	1.54	0.50	0.97	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, 2013
Office of the City Manager

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 1,466,654	\$ 1,181,555	\$ 997,672	\$ 1,087,828	\$ 1,031,323
Part-time	34,959	27,117	49,747	60,635	62,421
Overtime	2,700	2,067	4,448	-	-
Benefits	<u>761,446</u>	<u>726,194</u>	<u>583,962</u>	<u>634,331</u>	<u>704,097</u>
Total Salaries and Benefits	<u>\$ 2,265,759</u>	<u>\$ 1,936,933</u>	<u>\$ 1,635,829</u>	<u>\$ 1,782,794</u>	<u>\$ 1,797,841</u>
Operating Expenses	<u>\$ 617,511</u>	<u>\$ 608,971</u>	<u>\$ 547,994</u>	<u>\$ 580,371</u>	<u>\$ 662,945</u>
Fixed Charges:					
Fleet	\$ 4,250	\$ 4,055	\$ 3,952	\$ 4,554	\$ 7,343
Information Technology	590,639	526,145	469,987	57,350	130,138
Buildings	140,209	115,525	107,397	112,655	54,072
Risk Mgmt./Liability	<u>11,080</u>	<u>11,319</u>	<u>8,984</u>	<u>9,255</u>	<u>13,520</u>
Total Fixed Charges	<u>\$ 746,178</u>	<u>\$ 657,044</u>	<u>\$ 590,320</u>	<u>\$ 183,814</u>	<u>\$ 205,073</u>
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 3,629,448</u>	<u>\$ 3,202,948</u>	<u>\$ 2,774,143</u>	<u>\$ 2,546,979</u>	<u>\$ 2,665,859</u>
Funding Sources					
General Fund	\$ 3,629,448	\$ 3,202,948	\$ 2,774,143	\$ 2,381,298	\$ 2,665,859
Redevelopment	<u>-</u>	<u>-</u>	<u>-</u>	<u>165,681</u>	<u>-</u>
	<u>\$ 3,629,448</u>	<u>\$ 3,202,948</u>	<u>\$ 2,774,143</u>	<u>\$ 2,546,979</u>	<u>\$ 2,665,859</u>
Personnel Allocation					
Full-time	20.50	18.00	17.00	16.00	16.00
Part-time (FTE)	0.90	0.82	1.32	1.32	1.31

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, 2013
Police**

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditure					
Personnel:					
Full-time	\$ 19,275,323	\$ 18,326,650	\$ 19,170,591	\$ 19,929,923	\$ 18,832,399
Part-time	814,163	472,808	483,586	327,057	533,338
Overtime	1,399,738	1,155,692	1,326,451	1,430,756	1,246,384
Benefits	<u>13,659,392</u>	<u>14,665,478</u>	<u>13,597,555</u>	<u>14,276,605</u>	<u>14,680,071</u>
Total Salaries and Benefits	<u>\$ 35,148,616</u>	<u>\$ 34,620,628</u>	<u>\$ 34,578,183</u>	<u>\$ 35,964,341</u>	<u>\$ 35,292,192</u>
Operating Expenses	<u>\$ 2,380,994</u>	<u>\$ 1,928,628</u>	<u>\$ 2,065,878</u>	<u>\$ 2,906,302</u>	<u>\$ 2,712,071</u>
Fixed Charges:					
Fleet	\$ 1,282,570	\$ 1,215,995	\$ 1,204,518	\$ 1,096,012	\$ 748,044
Information Technology	1,941,238	1,759,985	1,737,016	589,004	1,230,841
Buildings	1,372,504	1,130,865	1,051,328	1,102,792	1,131,588
Risk Mgmt./Liability	<u>466,860</u>	<u>476,958</u>	<u>389,714</u>	<u>389,988</u>	<u>474,962</u>
Total Fixed Charges	<u>\$ 5,063,172</u>	<u>\$ 4,583,803</u>	<u>\$ 4,382,576</u>	<u>\$ 3,177,796</u>	<u>\$ 3,585,435</u>
Other Financing Uses	<u>\$ 11,557</u>	<u>\$ 43,067</u>	<u>\$ 25,631</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 42,604,339</u>	<u>\$ 41,176,126</u>	<u>\$ 41,052,268</u>	<u>\$ 42,048,439</u>	<u>\$ 41,589,698</u>
Funding Sources					
General Fund	\$ 42,604,339	\$ 41,176,126	\$ 40,949,616	\$ 42,048,439	\$ 41,505,669
C.D.B.G.	-	-	102,652	-	84,029
Supplemental Law Enforcement	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 42,604,339</u>	<u>\$ 41,176,126</u>	<u>\$ 41,052,268</u>	<u>\$ 42,048,439</u>	<u>\$ 41,589,698</u>
Personnel Allocation					
Full-time	220.00	203.00	200.00	200.00	205.00
Part-time (FTE)	23.40	14.22	8.72	8.23	13.51

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, 2013
Public Works

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 5,616,630	\$ 4,288,826	\$ 3,227,578	\$ 3,484,143	\$ 2,971,821
Part-time	948,015	913,121	715,592	942,048	769,759
Overtime	238,468	168,623	190,630	160,530	148,722
Benefits	<u>4,388,491</u>	<u>3,879,673</u>	<u>2,689,319</u>	<u>3,302,685</u>	<u>2,824,010</u>
Total Salaries and Benefits	<u>\$ 11,191,604</u>	<u>\$ 9,250,243</u>	<u>\$ 6,823,119</u>	<u>\$ 7,889,406</u>	<u>\$ 6,714,312</u>
Operating Expenses	<u>\$ 6,512,110</u>	<u>\$ 4,974,077</u>	<u>\$ 6,066,873</u>	<u>\$ 7,724,884</u>	<u>\$ 6,897,327</u>
Fixed Charges:					
Fleet	\$ 995,567	\$ 946,696	\$ 722,787	\$ 862,437	\$ 863,662
Information Technology	987,123	880,250	433,146	15,426	45,633
Buildings	485,054	399,657	319,405	407,344	141,652
Risk Mgmt./Liability	<u>546,708</u>	<u>558,533</u>	<u>269,413</u>	<u>456,689</u>	<u>329,417</u>
Total Fixed Charges	<u>\$ 3,014,452</u>	<u>\$ 2,785,136</u>	<u>\$ 1,744,751</u>	<u>\$ 1,741,896</u>	<u>\$ 1,380,364</u>
Other Financing Uses	<u>\$ 673,929</u>	<u>\$ 211,937</u>	<u>\$ 220,604</u>	<u>\$ 1,696,584</u>	<u>\$ 336,495</u>
Total Expenditures	<u>\$ 21,392,095</u>	<u>\$ 17,221,393</u>	<u>\$ 14,855,347</u>	<u>\$ 19,052,770</u>	<u>\$ 15,328,498</u>
Funding Sources					
General Fund	\$ 11,431,799	\$ 9,881,512	\$ 6,830,951	\$ 7,174,004	\$ 5,512,841
State Gas Tax	1,321,887	1,259,263	714,958	940,911	908,650
State Gas Tax-Prop 111	388,462	255,531	374,162	626,542	580,121
State Gas Tax-Prop 22	-	-	-	836,895	1,117,175
Street Lighting	836,480	732,147	780,066	796,284	696,809
Traffic Systems Mgmt.	63,388	45,687	-	43,029	-
Measure C & J Local	623,275	512,693	265,376	173,833	150,724
Traffic Congestion Relief	934,591	17,676	261,677	-	-
OSIP	-	1,043	4,824	-	-
Prop 1B LSR	-	-	616,938	-	-
Fleet Maintenance	2,028,961	1,647,929	2,154,197	3,668,518	3,275,775
Maintenance Districts	522,850	466,316	462,027	828,574	835,031
Building Maintenance Fund	<u>3,240,402</u>	<u>2,401,596</u>	<u>2,390,171</u>	<u>3,964,180</u>	<u>2,251,372</u>
	<u>\$ 21,392,095</u>	<u>\$ 17,221,393</u>	<u>\$ 14,855,347</u>	<u>\$ 19,052,770</u>	<u>\$ 15,328,498</u>
Personnel Allocation					
Full-time	119.00	89.00	82.00	79.00	63.00
Part-time (FTE)	42.74	41.19	31.08	31.08	29.21

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, 2013
Storm Water Management

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 461,923	\$ 380,634	\$ 241,289	\$ 316,605	\$ 336,990
Part-time	13,663	14,403	11,829	-	-
Overtime	15,612	10,115	2,428	8,816	8,817
Benefits	<u>315,026</u>	<u>313,706</u>	<u>208,702</u>	<u>268,009</u>	<u>280,737</u>
Total Salaries and Benefits	\$ 806,224	\$ 718,858	\$ 464,248	\$ 593,430	\$ 626,544
Operating Expenses	\$ 597,273	\$ 555,600	\$ 494,874	\$ 499,204	\$ 549,204
Fixed Charges:					
Fleet	\$ 179,589	\$ 174,034	\$ 171,619	\$ 177,842	\$ 185,697
Information Technology	48,832	43,460	38,744	-	75,989
Risk Mgmt./Liability	<u>29,545</u>	<u>30,183</u>	<u>23,957</u>	<u>24,680</u>	<u>66,676</u>
Total Fixed Charges	\$ 257,966	\$ 247,677	\$ 234,320	\$ 202,522	\$ 328,362
Other Financing Uses	\$ 406,424	\$ 414,552	\$ 422,843	\$ 479,421	\$ 439,926
Total Expenditures	\$ 2,067,887	\$ 1,936,687	\$ 1,616,285	\$ 1,774,577	\$ 1,944,036
Funding Sources					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water Parcel Tax	<u>2,067,887</u>	<u>1,936,687</u>	<u>1,616,285</u>	<u>1,774,577</u>	<u>1,944,036</u>
	\$ 2,067,887	\$ 1,936,687	\$ 1,616,285	\$ 1,774,577	\$ 1,944,036
Personnel Allocation					
Full-time	4.00	3.00	3.00	2.00	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, 2013
Golf Course**

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 40,267	\$ 39,922	\$ 41,489	\$ -	\$ -
Part-time	-	-	-	-	-
Overtime	-	-	-	-	-
Benefits	<u>20,668</u>	<u>19,377</u>	<u>19,775</u>	<u>-</u>	<u>-</u>
Total Salaries and Benefits	<u>\$ 60,935</u>	<u>\$ 59,299</u>	<u>\$ 61,264</u>	<u>\$ -</u>	<u>\$ -</u>
Operating Expenses	<u>\$ 1,205,844</u>	<u>\$ 995,489</u>	<u>\$ 982,660</u>	<u>\$ 1,277,143</u>	<u>\$ 988,406</u>
Fixed Charges:					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	32,142	28,616	25,540	27,564	-
Buildings	-	-	-	-	16,302
Risk Mgmt./Liability	<u>14,645</u>	<u>14,962</u>	<u>11,875</u>	<u>12,234</u>	<u>-</u>
Total Fixed Charges	<u>\$ 46,787</u>	<u>\$ 43,578</u>	<u>\$ 37,415</u>	<u>\$ 39,798</u>	<u>\$ 16,302</u>
Other Financing Uses	<u>\$ 85,890</u>	<u>\$ 76,857</u>	<u>\$ 67,522</u>	<u>\$ 182,856</u>	<u>\$ 284,034</u>
Total Expenditures	<u>\$ 1,399,456</u>	<u>\$ 1,175,223</u>	<u>\$ 1,148,861</u>	<u>\$ 1,499,797</u>	<u>\$ 1,288,742</u>
Funding Sources					
User Fees	<u>\$ 1,399,456</u>	<u>\$ 1,175,223</u>	<u>\$ 1,148,861</u>	<u>\$ 1,499,797</u>	<u>\$ 1,288,742</u>
Personnel Allocation					
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.

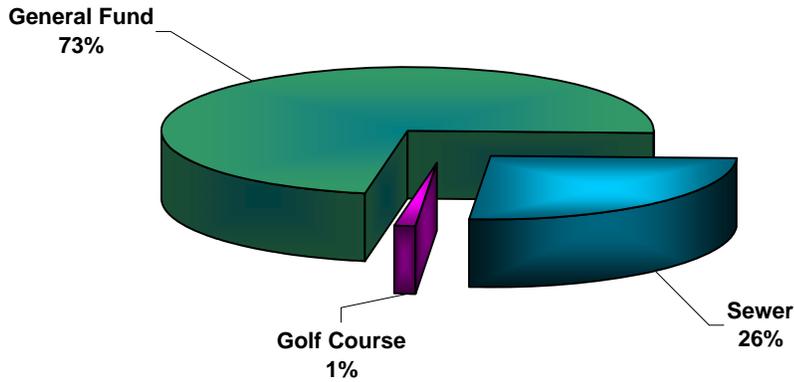
**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2013
Sewer Enterprise**

	Actual <u>2008-09</u>	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Adopted Budget <u>2011-12</u>	Adopted Budget <u>2012-13</u>
Expenditures					
Personnel:					
Full-time	\$ 684,654	\$ 420,316	\$ 518,088	\$ 689,449	\$ 799,132
Part-time	-	22,655	42,557	18,336	18,336
Overtime	70,809	49,787	54,792	31,104	31,105
Benefits	<u>462,798</u>	<u>469,287</u>	<u>485,634</u>	<u>577,418</u>	<u>698,424</u>
Total Salaries and Benefits	\$ 1,218,261	\$ 962,045	\$ 1,101,071	\$ 1,316,307	\$ 1,546,997
Operating Expenses	\$ 11,362,353	\$ 11,322,697	\$ 15,305,903	\$ 14,612,493	\$ 15,347,551
Fixed Charges:					
Fleet	\$ 130,049	\$ 126,218	\$ 124,596	\$ 284,564	\$ 277,720
Information Technology	45,123	40,289	36,278	158,811	176,536
Buildings	33,635	27,712	25,771	27,025	18,449
Risk Mgmt./Liability	<u>40,240</u>	<u>41,118</u>	<u>32,632</u>	<u>33,617</u>	<u>67,103</u>
Total Fixed Charges	\$ 249,047	\$ 235,337	\$ 219,277	\$ 504,017	\$ 539,808
Other Financing Uses	\$ 453,405	\$ 444,551	\$ 453,508	\$ 1,730,170	\$ 1,684,581
Total Expenditures	\$ 13,283,066	\$ 12,964,630	\$ 17,079,759	\$ 18,162,987	\$ 19,118,937
Funding Sources					
Sewer Service Fees	<u>\$ 13,283,066</u>	<u>\$ 12,964,630</u>	<u>\$ 17,079,759</u>	<u>\$ 18,162,987</u>	<u>\$ 19,118,937</u>
Personnel Allocation					
Full-time	9.00	8.00	8.00	10.00	11.00
Part-time (FTE)		0.73	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.



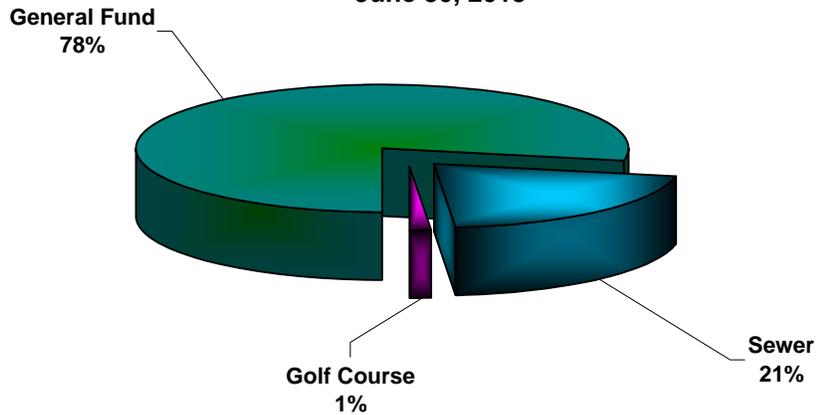
**General Fund & Enterprises
Budgeted Capital & Operating Expenditures
June 30, 2013**



**Total Capital & Operating
Budget**

General Fund	\$	71,053,093
Sewer		25,361,937
Golf Course		1,338,742
Total	\$	<u>97,753,772</u>

**General Fund & Enterprises
Total Revenues
June 30, 2013**



Total Revenues

General Fund	\$	75,107,243
Sewer		19,715,475
Golf Course		1,338,742
Total	\$	<u>96,161,460</u>

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

	<u>General Fund</u>	<u>Sewer Operations</u>	<u>Golf Course</u>	<u>Total</u>
ESTIMATED FUND BALANCE AS OF JUNE 30, 2012	\$ 12,494,000	\$ 12,665,508	\$ -	\$ 25,159,508
REVENUES				
Taxes	\$ 63,754,406			\$ 63,754,406
Licenses & Permits	1,217,272			1,217,272
Fines & Forfeitures	830,000			830,000
Use of Money & Property	653,242	326,000	605	979,847
Intergovernmental	200,000			200,000
Service Charges	8,142,764	19,389,475	1,221,000	28,753,239
Other	149,059	-	50,000	199,059
Total Revenues	<u>\$ 74,946,743</u>	<u>\$ 19,715,475</u>	<u>\$ 1,271,605</u>	<u>\$ 95,933,823</u>
EXPENDITURES				
Salaries & Benefits	\$ 51,509,784	\$ 1,546,997	\$ -	\$ 53,056,781
Operating Expenditures	8,741,549	15,347,551	1,049,345	25,138,445
Fixed Charges	9,716,131	539,808	16,302	10,272,241
Total Expenditures	<u>\$ 69,967,464</u>	<u>\$ 17,434,356</u>	<u>\$ 1,065,647</u>	<u>\$ 88,467,467</u>
OTHER FINANCING SOURCES & (USES)				
Transfers In (Inter & Intra)	\$ 160,500		67,137	\$ 227,637
Transfers Out (Inter & Intra)	(1,085,629)			(1,085,629)
Lease/Bond Payment	-	(1,684,581)	(223,095)	(1,907,676)
Total Other Financing Sources and Uses	<u>\$ (925,129)</u>	<u>\$ (1,684,581)</u>	<u>\$ (155,958)</u>	<u>\$ (2,765,668)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ 4,054,150</u>	<u>\$ 596,538</u>	<u>\$ 50,000</u>	<u>\$ 4,700,688</u>
Less: Contingency Reserve	\$ -	\$ 1,718,000	\$ -	\$ 1,718,000
CAPITAL IMPROVEMENT PROJECTS	<u>\$ -</u>	<u>\$ 6,243,000</u>	<u>\$ 50,000</u>	<u>\$ 6,293,000</u>
ESTIMATED FUND BALANCE AT JUNE 30, 2013	<u>\$ 16,548,150</u>	<u>\$ 5,301,046</u>	<u>\$ -</u>	<u>\$ 21,849,196</u>