



**CITY OF CONCORD  
DEPARTMENTAL SUMMARIES  
FUND STRUCTURE  
FOR YEAR ENDING JUNE 30, 2015**

**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 nine 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 This fee has been rescinded and the funds available are earmarked in the Capital Improvement Program for a specific project.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. Concord Housing – Accounts for the activities of the Housing Successor Agency to the former Redevelopment Agency of the City. Assets were transferred to this fund 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.
  9. Concord/Pleasant Hill Health Care District (formerly Mt. Diablo Health Care District) – Property taxes revenues provide funding for health programs for the communities served by the District.
- **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. Revenue Bonds - Accounts for payment of principal and interest of the Performing Arts Structure.
  2. 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.
  3. Assessment Districts - Accounts for accumulation of special assessment taxes for payment of principal and interest on special assessment bonds.
  4. Energy Lease – Accounts for lease purchase agreement to finance several energy conservation projects throughout the City.
  5. Refunding Lease Agreement – Accounts for transfers from General Fund for the payment of the lease agreement issued to retire the Judgment Obligation Bonds.

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- **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.
  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.

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FOR YEAR ENDING JUNE 30, 2015**

**FIDUCIARY FUNDS**

To account for assets held by the City as a trustee agent for other governmental units, private organizations, other or individuals.

1. Employee Retirement System Trust Fund - Accounts for accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future.
2. Successor Agency Trust Fund – Accounts for the activities of the Successor Agency to the former Redevelopment Agency of the City.

**CITY OF CONCORD**  
**REVENUE / EXPENDITURE SUMMARY - ALL FUNDS**  
**FOR THE YEAR ENDING JUNE 30, 2015**

|   | Actual<br>2010-11     | Actual<br>2011-12      | Actual<br>2012-13     | Estimated<br>Actual<br>2013-14 | Adopted<br>Budget<br>2014-15 |
|---|-----------------------|------------------------|-----------------------|--------------------------------|------------------------------|
| <b>REVENUES:</b>  |                       |                        |                       |                                |                              |
| Taxes   | \$ 72,687,376         | \$ 74,873,135          | \$ 78,165,281         | \$ 72,131,330                  | \$ 76,451,548                |
| Licenses and permits  | 1,228,355             | 1,365,186              | 1,595,961             | 1,585,187                      | 2,016,187                    |
| Intergovernmental   | 15,024,491            | 10,873,697             | 11,852,163            | 11,340,565                     | 15,026,602                   |
| Charges for current services  | 41,761,546            | 42,612,774             | 43,705,846            | 47,629,387                     | 50,127,963                   |
| Fines and forfeitures   | 946,446               | 922,746                | 691,038               | 820,000                        | 957,000                      |
| Use of money and property   | 6,843,866             | 3,851,797              | 3,020,652             | 3,389,077                      | 6,041,552                    |
| Other   | 19,060,017            | 9,588,491              | 8,475,534             | 17,804,503                     | 13,143,355                   |
| <b>Total Revenues</b>   | <b>\$157,552,097</b>  | <b>\$ 144,087,826</b>  | <b>\$ 147,506,474</b> | <b>\$ 154,700,049</b>          | <b>\$ 163,764,207</b>        |
| <b>EXPENDITURES:</b>  |                       |                        |                       |                                |                              |
| Current:  |                       |                        |                       |                                |                              |
| Salaries and benefits   | \$ 63,921,837         | \$ 66,130,813          | \$ 67,817,794         | \$ 72,203,051                  | \$ 72,109,802                |
| Operating expenditures  | 54,559,564            | 48,264,163             | 60,880,510            | 53,116,383                     | 52,563,579                   |
| Internal Service Charges  | 11,889,687            | 11,115,478             | 11,901,610            | 13,296,545                     | 13,814,261                   |
| Capital projects  | 16,493,633            | 17,514,395             | 911                   | 10,810,269                     | 16,789,502                   |
| Debt services   | 10,466,332            | 11,520,271             | 10,710,255            | 11,331,826                     | 9,949,282                    |
| <b>Total Expenditures</b>   | <b>\$ 157,331,053</b> | <b>\$ 154,545,120</b>  | <b>\$ 151,311,081</b> | <b>\$ 160,758,074</b>          | <b>\$ 165,226,426</b>        |
| <b>EXCESS (DEFICIENCY) OF REVENUES<br/>OVER EXPENDITURES</b>                                      | <b>\$221,044</b>      | <b>\$ (10,457,294)</b> | <b>\$ (3,804,607)</b> | <b>\$ (6,058,025)</b>          | <b>\$ (1,462,219)</b>        |
| <b>OTHER FINANCING SOURCES (USES):</b>  |                       |                        |                       |                                |                              |
| Conversion to unallocated reserve balance   | \$ 12,888,836         | \$ (1,662,730)         | \$ 15,686,362         | \$ (3,187,082)                 | \$ -                         |
| Transfers in  | 26,771,502            | 24,358,524             | 12,521,568            | 7,637,919                      | 6,024,756                    |
| Transfers (out)   | (26,771,502)          | (24,358,524)           | (20,343,339)          | (7,637,919)                    | (6,024,756)                  |
| <b>Total Other Financing Sources (Uses)</b>   | <b>\$ 12,888,836</b>  | <b>\$ (1,662,730)</b>  | <b>\$ 7,864,591</b>   | <b>\$ (3,187,082)</b>          | <b>\$ -</b>                  |
| <b>EXCESS (DEFICIENCY) OF REVENUES AND<br/>OTHER SOURCES OVER EXPENDITURES<br/>AND OTHER USES</b> | <b>\$ 13,109,880</b>  | <b>\$ (12,120,024)</b> | <b>\$ 4,059,985</b>   | <b>\$ (9,245,107)</b>          | <b>\$ (1,462,219)</b>        |
| Fund balance at beginning of year   | 115,013,981           | 128,123,861            | 116,003,837           | 116,890,728                    | 107,645,621                  |
| Fund balance at end of year   | <u>\$128,123,861</u>  | <u>\$116,003,837</u>   | <u>\$120,063,822</u>  | <u>\$107,645,621</u>           | <u>\$106,183,402</u>         |

Note: 2011-12 excludes Extraordinary Items from RDA Dissolution



CITY OF CONCORD

FUND BALANCE SUMMARY BY FUND  
FOR THE YEAR ENDING JUNE 30, 2015

|                                       | Estimated      |                |                | Transfers    |              | Estimated      |
|---------------------------------------|----------------|----------------|----------------|--------------|--------------|----------------|
|                                       | Fund Balance   | Revenues       | Expenditures   | In           | Out          | Fund Balance   |
|                                       | 7/1/2014       |                |                |              |              | 6/30/2015      |
| <b>GENERAL FUND</b>                   | \$ 20,494,491  | \$ 84,377,725  | \$ 79,925,418  | \$ 878,880   | \$ 2,951,135 | \$ 22,874,543  |
| <b>PAVILION FUND</b>                  | \$ 292,212     | \$ 855,387     | \$ 124,800     | \$ -         | \$ 960,712   | \$ 62,087      |
| <b>SPECIAL REVENUE FUNDS</b>          |                |                |                |              |              |                |
| Gas Tax                               | \$ 2,002,864   | \$ 3,183,756   | \$ 3,419,002   | \$ -         | \$ -         | \$ 1,767,618   |
| Storm Water Management                | 2,931,833      | 2,013,000      | 1,709,259      | -            | 448,725      | 2,786,849      |
| Maintenance Districts                 | 3,789,645      | 1,576,129      | 1,327,881      | 343,384      | 714,552      | 3,666,725      |
| Art in Public Places                  | 3,451          | -              | -              | -            | -            | 3,451          |
| Traffic System Management             | 183,578        | 1,088          | 39,029         | 91,425       | 10,500       | 226,562        |
| Concord Pleasant Hill Health Care Dis | 313,086        | 287,850        | 298,966        | -            | -            | 301,970        |
| Housing & Community Services          | 3,302,653      | 1,399,924      | 1,316,503      | 119,478      | -            | 3,505,552      |
| Total Special Revenue                 | \$ 12,527,110  | \$ 8,461,747   | \$ 8,110,640   | \$ 554,287   | \$ 1,173,777 | \$ 12,258,727  |
| <b>DEBT SERVICE FUNDS</b>             |                |                |                |              |              |                |
| Concord Pavilion Revenue Bonds        | -              | -              | 622,928        | 622,928      | -            | -              |
| Lease Agreements                      | -              | -              | 1,124,371      | 1,124,371    | -            | -              |
| Total Debt Service                    | \$ -           | \$ -           | \$ 1,747,299   | \$ 1,747,299 | \$ -         | \$ -           |
| <b>CAPITAL PROJECTS FUNDS</b>         |                |                |                |              |              |                |
| Measure J                             | \$ 1,845,537   | \$ 1,684,751   | \$ 2,675,465   | \$ -         | \$ -         | \$ 854,823     |
| Measure J-I680/ J (Other)             | -              | 1,024,013      | 1,024,013      | -            | -            | -              |
| Developers' Fees Parkland             | 150,801        | 51,000         | 144,000        | -            | -            | 57,801         |
| Developers' Fees O.S.I.P.             | 527,924        | 273,472        | 712,389        | -            | -            | 89,007         |
| Developers' Fees Storm Drain          | 496,764        | 2,000          | -              | -            | -            | 498,764        |
| Traffic Mitigation                    | 45,930         | 1,837          | -              | -            | -            | 47,767         |
| General Reimbursable Projects         | -              | 7,778,581      | 10,334,564     | 2,355,984    | 170,000      | (369,999)      |
| Total Capital                         | \$ 3,066,956   | \$ 10,815,654  | \$ 14,890,431  | \$ 2,355,984 | \$ 170,000   | \$ 1,178,163   |
| <b>ENTERPRISE FUNDS</b>               |                |                |                |              |              |                |
| Sewer                                 | \$ 2,691,787   | \$ 24,386,111  | \$ 26,437,319  | \$ 141,383   | \$ -         | \$ 781,962     |
| Golf Course                           | 71,677         | 1,459,605      | 1,392,242      | -            | -            | 139,040        |
| Total Enterprise                      | \$ 2,763,464   | \$ 25,845,716  | \$ 27,829,561  | \$ 141,383   | \$ -         | \$ 921,002     |
| <b>INTERNAL SERVICE FUNDS</b>         |                |                |                |              |              |                |
| Workers' Compensation                 | \$ 6,980,944   | \$ 2,423,834   | \$ 2,460,293   | \$ 76,923    | \$ 100,000   | \$6,921,408    |
| Risk Management/ Liability            | \$2,325,030    | 1,314,713      | 864,700        | 100,000      | 425,015      | \$2,450,028    |
| Post Retirement Healthcare            | 13,696,248     | 4,020,368      | 3,886,000      | -            | -            | 13,830,616     |
| Fleet Maintenance                     | \$1,441,793    | 3,327,034      | 3,329,272      | -            | -            | 1,439,555      |
| Information Technology                | \$4,025,127    | 6,892,563      | 6,727,433      | 170,000      | -            | 4,360,257      |
| Building Maintenance                  | 1,496,984      | 2,575,679      | 2,713,131      | -            | 167,846      | 1,191,686      |
| Total Internal Service                | \$ 29,966,126  | \$ 20,554,191  | \$ 19,980,829  | \$ 346,923   | \$ 692,861   | \$ 30,193,550  |
| <b>FIDUCIARY FUNDS</b>                |                |                |                |              |              |                |
| Pension Trust                         | \$ 38,535,260  | \$ 4,677,000   | \$ 5,831,000   | \$ -         | \$ -         | \$ 37,381,260  |
| Successor Agency                      | -              | 8,176,787      | 6,786,447      | -            | 76,271       | 1,314,069      |
| Total Fiduciary                       | \$ 38,535,260  | \$ 12,853,787  | \$ 12,617,447  | \$ -         | \$ 76,271    | \$ 38,695,329  |
| <b>TOTAL CITY</b>                     | \$ 107,645,619 | \$ 163,764,207 | \$ 165,226,425 | \$ 6,024,756 | \$ 6,024,756 | \$ 106,183,401 |

**CITY OF CONCORD**  
**REVENUE SUMMARY BY FUND (INCLUDES TRANSFERS IN)**  
**FOR THE YEAR ENDING JUNE 30, 2015**

|  | Actual<br><u>2010-11</u> | Actual<br><u>2011-12</u> | Actual<br><u>2012-13</u> | Estimated<br>Actual<br><u>2013-14</u> | Adopted<br>Budget<br><u>2014-15</u> |
|--|--------------------------|--------------------------|--------------------------|---------------------------------------|-------------------------------------|
| <b>GENERAL FUND</b>                        | \$ 80,227,968            | \$ 76,754,336            | \$ 80,129,629            | \$ 81,190,099                         | \$ 85,256,605                       |
| <b>PAVILION FUND</b>                       | \$ 295,312               | \$ 352,774               | \$ 836,893               | \$ 845,387                            | \$ 855,387                          |
| <b>SPECIAL REVENUE FUNDS</b>               |                          |                          |                          |                                       |                                     |
| Gas Tax                                    | \$ 3,200,763             | \$ 3,566,026             | \$ 2,871,157             | \$ 3,689,446                          | \$ 3,183,756                        |
| Storm Water Management                     | 2,098,255                | 2,074,299                | 2,063,167                | 2,013,000                             | 2,013,000                           |
| Maintenance Districts                      | 1,768,703                | 1,608,590                | 1,534,558                | 1,916,402                             | 1,919,513                           |
| Art in Public Places                       | 2,211                    | 1,854                    | 596                      | -                                     | -                                   |
| Traffic System Management                  | 450                      | 24,713                   | 19,586                   | 96,388                                | 92,513                              |
| Former RDA Housing Set-Aside               | 3,555,048                | 47,388                   | 53,326                   | -                                     | -                                   |
| Monument Community Partnership             | 369,107                  | 352,510                  | 2,042,433                | -                                     | -                                   |
| Concord Pleasant Hill Health Care District | -                        | -                        | 301,445                  | 255,200                               | 287,850                             |
| Housing & Community Services               | 1,988,763                | 1,047,720                | (805,231)                | 1,242,190                             | 1,519,402                           |
| Total Special Revenue                      | <u>\$ 12,983,300</u>     | <u>\$ 8,723,100</u>      | <u>\$ 8,081,038</u>      | <u>\$ 9,212,626</u>                   | <u>\$ 9,016,034</u>                 |
| <b>DEBT SERVICE FUNDS</b>                  |                          |                          |                          |                                       |                                     |
| Former RDA Tax Allocation Bonds            | \$ 6,371,818             | \$ 6,256,419             | \$ 5,449,777             | \$ 6,339,671                          | \$ -                                |
| Former RDA Revenue Bonds                   | 507,424                  | 506,071                  | 708,578                  | 497,731                               | -                                   |
| Former RDA Parking Structure Bonds         | 740,820                  | 278,106                  | 1,491,533                | 736,956                               | -                                   |
| Concord Pavilion Revenue Bonds             | 814,208                  | 508,693                  | 789,883                  | 700,832                               | 622,928                             |
| Lease Agreements                           | 735,857                  | 800,560                  | 1,195,503                | 1,210,049                             | 1,124,371                           |
| Assessment Districts                       | (1,039)                  | 11,729                   | 162,561                  | -                                     | -                                   |
| Certifications of Participation            | 97,154                   | 102,489                  | 734                      | -                                     | -                                   |
| Total Debt Service                         | <u>\$ 9,266,242</u>      | <u>\$ 8,464,067</u>      | <u>\$ 9,798,570</u>      | <u>\$ 9,485,239</u>                   | <u>\$ 1,747,299</u>                 |
| <b>CAPITAL PROJECTS FUNDS</b>              |                          |                          |                          |                                       |                                     |
| Measure J                                  | \$ 1,363,779             | \$ 1,447,607             | \$ -                     | \$ -                                  | \$ 1,684,751                        |
| Measure J-I680/ J (Other)                  | 129,790                  | 62,933                   | -                        | -                                     | 1,024,013                           |
| Measure J Streets/Ramps                    | 335,588                  | 106,847                  | 1,515,852                | 42,512                                | -                                   |
| Measure WW                                 | 1,170,878                | 1,813,616                | 6,566                    | -                                     | -                                   |
| Developers' Fees Parkland                  | 26,203                   | 4,516                    | 137,951                  | -                                     | 51,000                              |
| Developers' Fees O.S.I.P.                  | 52,269                   | 97,044                   | 92,046                   | 40,803                                | 273,472                             |
| Developers' Fees Storm Drain/TM            | 96,856                   | 16,873                   | 9,180                    | 10,000                                | 3,837                               |
| Federal Street Assistance                  | -                        | -                        | 5,913                    | -                                     | -                                   |
| Traffic Congestion Relief/Prop 1B          | 35,434                   | 18,952                   | 8,770                    | -                                     | -                                   |
| General Reimbursable Projects              | 19,114,722               | 3,319,320                | 7,880,306                | 4,841,115                             | 10,134,565                          |
| Total Capital                              | <u>\$ 22,325,519</u>     | <u>\$ 6,887,708</u>      | <u>\$ 9,656,585</u>      | <u>\$ 4,934,430</u>                   | <u>\$ 13,171,638</u>                |
| <b>ENTERPRISE FUNDS</b>                    |                          |                          |                          |                                       |                                     |
| Sewer                                      | \$ 18,634,919            | \$ 19,645,294            | \$ 19,526,769            | \$ 22,172,171                         | \$ 24,527,494                       |
| Golf Course                                | 1,292,735                | 1,420,966                | 1,501,493                | 1,435,605                             | 1,459,605                           |
| Total Enterprise                           | <u>\$ 19,927,654</u>     | <u>\$ 21,066,260</u>     | <u>\$ 21,028,262</u>     | <u>\$ 23,607,776</u>                  | <u>\$ 25,987,099</u>                |
| <b>INTERNAL SERVICE FUNDS</b>              |                          |                          |                          |                                       |                                     |
| Workers' Compensation                      | \$ 2,924,935             | \$ 3,113,049             | \$ 3,016,002             | \$ 2,639,463                          | \$ 2,500,757                        |
| Risk Management/ Liability                 | 1,875,214                | 1,194,562                | 1,336,065                | 1,335,401                             | 1,414,713                           |
| Post Retirement Healthcare                 | 1,664,758                | 2,853,488                | 2,427,471                | 4,668,690                             | 4,020,368                           |
| Fleet Maintenance                          | 2,774,976                | 2,884,509                | 2,631,012                | 2,944,859                             | 3,327,034                           |
| Information Technology                     | 38,535,260               | 4,677,000                | 5,831,000                | 8,489,532                             | 7,062,563                           |
| Building Maintenance                       | 3,150,832                | 8,176,787                | 7,895,267                | 3,170,742                             | 2,575,679                           |
| Total Internal Service                     | <u>\$ 50,925,975</u>     | <u>\$ 22,899,395</u>     | <u>\$ 23,136,817</u>     | <u>\$ 23,248,687</u>                  | <u>\$ 20,901,114</u>                |
| <b>FIDUCIARY FUNDS</b>                     |                          |                          |                          |                                       |                                     |
| Pension Trust                              | \$ 4,812,620             | \$ 2,852,842             | \$ 3,479,941             | \$ 1,656,000                          | \$ 4,677,000                        |
| Successor Agency                           | -                        | 3,389,152                | 16,416,049               | 10,363,221                            | 8,176,787                           |
| Total Fiduciary                            | <u>\$ 4,812,620</u>      | <u>\$ 6,241,994</u>      | <u>\$ 19,895,990</u>     | <u>\$ 12,019,221</u>                  | <u>\$ 12,853,787</u>                |
| <b>FORMER REDEVELOPMENT AGENCY</b>         | \$ 15,951,438            | \$ 19,691,416            | \$ -                     | \$ -                                  | \$ -                                |
| <b>TOTAL CITY</b>                          | <u>\$ 216,716,028</u>    | <u>\$ 171,081,050</u>    | <u>\$ 172,563,784</u>    | <u>\$ 164,543,465</u>                 | <u>\$ 169,788,963</u>               |

**CITY OF CONCORD**  
**EXPENDITURES SUMMARY BY FUND (INCLUDES TRANSFERS OUT)**  
**FOR THE YEAR ENDING JUNE 30, 2015**

|  | Actual<br>2010-11     | Actual *<br>2011-12   | Actual<br>2012-13     | Estimated<br>Actual<br>2013-14 | Adopted<br>Budget<br>2014-15 |
|--|-----------------------|-----------------------|-----------------------|--------------------------------|------------------------------|
| <b>GENERAL FUND</b>                      | \$ 69,462,364         | \$ 81,402,617         | \$ 73,065,932         | \$ 80,441,008                  | \$ 82,876,553                |
| <b>PAVILION FUND</b>                     | \$ 119,358            | \$ 117,865            | \$ 901,820            | \$ 825,632                     | \$ 1,085,512                 |
| <b>SPECIAL REVENUE FUNDS</b>             |                       |                       |                       |                                |                              |
| Gas Tax                                  | \$ 1,227,227          | \$ 2,463,048          | \$ 2,846,265          | \$ 3,306,844                   | \$ 3,419,002                 |
| Storm Water Management                   | 1,617,816             | 1,754,432             | 1,916,107             | 2,006,530                      | 2,157,984                    |
| Maintenance Districts                    | 1,466,094             | 1,178,511             | 1,410,415             | 1,910,539                      | 2,042,433                    |
| Art in Public Places                     | 5,999                 | -                     | -                     | -                              | -                            |
| Traffic System Management                | 7,002                 | 27,925                | 59,726                | 49,671                         | 49,529                       |
| Former RDA Housing Set-Aside             | 1,467,752             | 903,280               | 8,593,100             | 9,148                          | -                            |
| Monument Community Partnership           | 369,107               | 353,098               | 2,042,433             | -                              | -                            |
| Concord Pleasant Hill Health Care Distri | -                     | -                     | 132,526               | 305,056                        | 298,966                      |
| Housing & Community Services             | 1,591,386             | 656,261               | 1,304,720             | 980,242                        | 1,316,503                    |
| Total Special Revenue                    | <u>\$ 7,752,383</u>   | <u>\$ 7,336,555</u>   | <u>\$ 18,305,292</u>  | <u>\$ 8,568,030</u>            | <u>\$ 9,284,417</u>          |
| <b>DEBT SERVICE FUNDS</b>                |                       |                       |                       |                                | 0                            |
| Former RDA Tax Allocation Bonds          | \$ 6,358,371          | \$ 6,352,872          | \$ 6,346,472          | \$ 6,339,671                   | \$ -                         |
| Former RDA Revenue Bonds                 | 508,531               | 505,857               | 511,101               | 497,731                        | -                            |
| Former RDA Parking Structure Bonds       | 741,521               | 329,141               | 743,967               | 736,956                        | -                            |
| Concord Pavilion Revenue Bonds           | 967,700               | 869,448               | 785,067               | 700,832                        | 622,928                      |
| Lease Agreements                         | 471,128               | 1,066,501             | 1,195,503             | 1,210,049                      | 1,124,371                    |
| Assessment Districts                     | 366,063               | -                     | 8,479                 | -                              | -                            |
| Certifications of Participation          | 96,149                | 102,381               | 566                   | -                              | -                            |
| Total Debt Service                       | <u>\$ 9,509,463</u>   | <u>\$ 9,226,200</u>   | <u>\$ 9,591,152</u>   | <u>\$ 9,485,239</u>            | <u>\$ 1,747,299</u>          |
| <b>CAPITAL PROJECTS FUNDS</b>            |                       |                       |                       |                                |                              |
| Measure J                                | \$ 631,660            | \$ 523,457            | \$ -                  | \$ -                           | \$ 2,675,465                 |
| Measure J-l680/ J (Other)                | 82,942                | 38,112                | -                     | -                              | 1,024,013                    |
| Measure J Streets/Ramps                  | 206,234               | 2,682                 | 1,159,702             | 222,658                        | -                            |
| Measure WW                               | 1,333,227             | 1,843,936             | 604,991               | -                              | -                            |
| Developers' Fees Parkland                | 183,268               | 159,631               | 146,655               | -                              | 144,000                      |
| Developers' Fees O.S.I.P.                | 217,146               | 503,494               | 437,643               | -                              | 712,389                      |
| Developers' Fees Storm Drain/TM          | -                     | -                     | 14,563                | -                              | -                            |
| Traffic Mitigation                       | -                     | -                     | -                     | -                              | -                            |
| Traffic Congestion Relief/Prop 1B        | 1,735,884             | 370                   | 1,504,880             | -                              | -                            |
| Assessment Districts                     | -                     | -                     | 8,479                 | -                              | -                            |
| General Reimbursable Projects            | 10,006,231            | 11,662,926            | 7,354,962             | 4,841,115                      | 10,504,564                   |
| Total Capital                            | <u>\$ 14,396,592</u>  | <u>\$ 14,734,608</u>  | <u>\$ 11,231,874</u>  | <u>\$ 5,063,773</u>            | <u>\$ 15,060,431</u>         |
| <b>ENTERPRISE FUNDS</b>                  |                       |                       |                       |                                | 0                            |
| Sewer                                    | \$ 21,717,550         | \$ 23,196,677         | \$ 25,264,809         | \$ 23,491,648                  | \$ 26,437,319                |
| Golf Course                              | 1,305,929             | 1,313,458             | 2,190,316             | 1,341,101                      | 1,392,242                    |
| Total Enterprise                         | <u>\$ 23,023,479</u>  | <u>\$ 24,510,135</u>  | <u>\$ 27,455,125</u>  | <u>\$ 24,832,749</u>           | <u>\$ 27,829,561</u>         |
| <b>INTERNAL SERVICE FUNDS</b>            |                       |                       |                       |                                |                              |
| Workers' Compensation                    | \$ 2,467,755          | \$ 2,053,830          | \$ 2,394,035          | \$ 2,561,295                   | \$ 2,560,293                 |
| Risk Management/ Liability               | 2,887,097             | 928,729               | 3,870,532             | 1,195,403                      | 1,289,715                    |
| Post Retirement Healthcare               | 3,954,057             | 4,103,507             | 6,017,055             | 3,613,000                      | 3,886,000                    |
| Fleet Maintenance                        | 38,535,260            | 2,877,199             | 5,831,000             | 4,345,884                      | 3,329,272                    |
| Information Technology                   | 5,355,190             | 5,985,732             | 7,895,267             | 7,736,598                      | 6,727,433                    |
| Building Maintenance                     | 5,376,967             | 5,034,339             | 4,277,834             | 2,937,565                      | 2,880,977                    |
| Total Internal Service                   | <u>\$ 58,576,326</u>  | <u>\$ 20,983,336</u>  | <u>\$ 30,285,724</u>  | <u>\$ 22,389,744</u>           | <u>\$ 20,673,690</u>         |
| <b>FIDUCIARY FUNDS</b>                   |                       |                       |                       |                                | -                            |
| Pension Trust                            | \$ 5,708,841          | \$ 5,732,776          | \$ 5,658,940          | \$ -                           | \$ 5,831,000                 |
| Successor Agency                         | -                     | 1,858,002             | 8,449,272             | 10,285,963                     | 6,862,718                    |
| Total Fiduciary                          | <u>\$ 5,708,841</u>   | <u>\$ 7,590,778</u>   | <u>\$ 14,108,213</u>  | <u>\$ 10,285,963</u>           | <u>\$ 12,693,718</u>         |
| <b>FORMER REDEVELOPMENT AGENCY</b>       | <u>\$ 31,633,000</u>  | <u>\$ 10,022,433</u>  | <u>\$ -</u>           | <u>\$ -</u>                    | <u>\$ -</u>                  |
| <b>TOTAL CITY</b>                        | <u>\$ 220,181,806</u> | <u>\$ 175,924,527</u> | <u>\$ 184,945,132</u> | <u>\$ 161,892,139</u>          | <u>\$ 171,251,181</u>        |

\* Fiscal year 2012 does not include Extraordinary Items-asset/liability transfers to Successor Agencies.



**OPERATING EXPENDITURES SUMMARY BY ORGANIZATION  
FOR THE YEAR ENDING JUNE 30, 2015**

|   | Actual<br><u>2010-11</u> | Actual<br><u>2011-12</u> | Actual<br><u>2012-13</u> | Estimated<br>Actual<br><u>2013-14</u> | Proposed<br>Budget<br><u>2014-15</u> |
|---|--------------------------|--------------------------|--------------------------|---------------------------------------|--------------------------------------|
| <b>General Government:</b>              |                          |                          |                          |                                       |                                      |
| City Attorney                           | \$ 1,107,127             | \$ 974,962               | \$ 938,436               | \$ 1,240,941                          | \$ 1,228,160                         |
| Community & Economic Development        | 21,054,608               | 16,390,970               | 6,001,384                | 6,206,386                             | 6,469,666                            |
| Parks & Recreation                      | 7,792,946                | 6,377,256                | 5,219,841                | 6,021,164                             | 5,167,876                            |
| Finance                                 | 5,546,457                | 7,652,561                | 10,108,202               | 13,845,274                            | 11,908,928                           |
| Reserve Funds - Fund Transfers          | 925,146                  | 121,875                  | 459,666                  | 786,060                               | 1,614,664                            |
| General Fund Capital Projects           | -                        | 373,493                  | 1,235,682                | 1,436,000                             | 2,355,983                            |
| Human Resources                         | 1,165,785                | 1,240,168                | 1,429,342                | 1,471,927                             | 1,504,362                            |
| Information Technology                  | 4,312,697                | 5,320,623                | 5,071,994                | 5,860,626                             | 6,005,074                            |
| Office of the City Manager              | 2,774,143                | 2,623,019                | 2,449,982                | 2,752,511                             | 3,095,794                            |
| Police                                  | 41,052,268               | 41,976,489               | 42,058,931               | 42,888,125                            | 46,180,865                           |
| Public Works                            | 14,855,347               | 15,557,904               | 13,966,844               | 17,868,357                            | 17,028,489                           |
| Storm Water Management                  | <u>1,616,285</u>         | <u>1,752,622</u>         | <u>1,952,461</u>         | <u>1,940,419</u>                      | <u>2,127,984</u>                     |
| Total General Government                | <u>\$ 102,202,809</u>    | <u>\$ 100,361,942</u>    | <u>\$ 90,892,766</u>     | <u>\$ 102,317,791</u>                 | <u>\$ 104,687,844</u>                |
| <b>Enterprise Funds:</b>                |                          |                          |                          |                                       |                                      |
| Golf Course Enterprise                  | \$ 1,148,861             | \$ 1,313,458             | \$ 1,086,074             | \$ 1,341,101                          | \$ 1,342,243                         |
| Sewer Enterprise                        | <u>17,079,759</u>        | <u>18,585,323</u>        | <u>20,425,142</u>        | <u>23,491,648</u>                     | <u>25,687,318</u>                    |
| Total Enterprise Fund                   | <u>\$ 18,228,620</u>     | <u>\$ 19,898,781</u>     | <u>\$ 21,511,216</u>     | <u>\$ 24,832,749</u>                  | <u>\$ 27,029,561</u>                 |
| <br>                                    |                          |                          |                          |                                       |                                      |
| Total Operating Budget by Organization  | <u>\$ 120,431,429</u>    | <u>\$ 120,260,723</u>    | <u>\$ 112,403,981</u>    | <u>\$ 127,150,540</u>                 | <u>\$ 131,717,405</u>                |
| <br>                                    |                          |                          |                          |                                       |                                      |
| Add:                                    |                          |                          |                          |                                       |                                      |
| Capital Improvement Projects, Other (1) | \$ 48,292,353            | \$ 40,704,828            | \$ 32,285,628            | \$ 19,255,532                         | \$ 24,307,134                        |
| Debt Service Payment                    | 9,509,463                | 9,226,200                | 9,559,647                | 9,636,067                             | 9,395,643                            |
| Pension Trust                           | <u>5,708,841</u>         | <u>5,732,776</u>         | <u>5,825,000</u>         | <u>5,850,000</u>                      | <u>5,831,000</u>                     |
| Total Organization                      | <u>\$ 183,942,086</u>    | <u>\$ 175,924,527</u>    | <u>\$ 160,074,256</u>    | <u>\$ 161,892,139</u>                 | <u>\$ 171,251,182</u>                |

(1) Capital Improvement Projects, depreciation and other non-departmental costs.

Note: Fiscal year 2012 does not include Extraordinary items-asset/liability transfers to Successor Agencies.

**City of Concord  
 Departmental Budget Summary  
 All Funding Sources  
 For the Year Ending June 30, 2015  
 City Attorney**

|                                       | <u>Actual<br/>2010-11</u>  | <u>Actual<br/>2011-12</u> | <u>Actual<br/>2012-13</u> | <u>Estimated<br/>Actual<br/>2013-14</u> | <u>Adopted<br/>Budget<br/>2014-15</u> |
|---------------------------------------|----------------------------|---------------------------|---------------------------|---|---------------------------------------|
| <b>Expenditures</b>                   |                            |                           |                           |   |                                       |
| <b>Personnel:</b>                     |                            |                           |                           |   |                                       |
| Full-time                             | \$ 526,524                 | \$ 413,820                | \$ 507,103                | \$ 589,852                              | \$ 575,755                            |
| Part-time                             | 3,417                      | 6,272                     | 3,342                     | 1,800                                   | -                                     |
| Overtime                              | -                          | -                         | -                         | -                                       | -                                     |
| Benefits                              | <u>249,778</u>             | <u>255,391</u>            | <u>269,860</u>            | <u>338,537</u>                          | <u>350,115</u>                        |
| <b>Total Salaries and Benefits</b>    | <b><u>\$ 779,719</u></b>   | <b><u>\$ 675,483</u></b>  | <b><u>\$ 780,305</u></b>  | <b><u>\$ 930,189</u></b>                | <b><u>\$ 925,870</u></b>              |
| <b>Operating Expenses</b>             | <b><u>\$ 235,329</u></b>   | <b><u>\$ 251,736</u></b>  | <b><u>\$ 139,766</u></b>  | <b><u>\$ 294,889</u></b>                | <b><u>\$ 287,499</u></b>              |
| <b>Internal Service Charges:</b>      |                            |                           |                           |   |                                       |
| Fleet                                 | \$ -                       | \$ -                      | \$ -                      | \$ -                                    | \$ -                                  |
| Information Technology                | 49,145                     | -                         | 2,101                     | 2,112                                   | 2,265                                 |
| Buildings                             | 40,662                     | 42,653                    | 10,334                    | 10,662                                  | 9,233                                 |
| Risk Mgmt./Liability                  | <u>2,272</u>               | <u>5,090</u>              | <u>5,930</u>              | <u>3,089</u>                            | <u>3,293</u>                          |
| <b>Total Internal Service Charges</b> | <b><u>\$ 92,079</u></b>    | <b><u>\$ 47,743</u></b>   | <b><u>\$ 18,365</u></b>   | <b><u>\$ 15,863</u></b>                 | <b><u>\$ 14,791</u></b>               |
| <b>Other Financing Uses</b>           | <b><u>\$ -</u></b>         | <b><u>\$ -</u></b>        | <b><u>\$ -</u></b>        | <b><u>\$ -</u></b>                      | <b><u>\$ -</u></b>                    |
| <b>Total Expenditures</b>             | <b><u>\$ 1,107,127</u></b> | <b><u>\$ 974,962</u></b>  | <b><u>\$ 938,436</u></b>  | <b><u>\$ 1,240,941</u></b>              | <b><u>\$ 1,228,160</u></b>            |
| <b>Funding Sources</b>                |                            |                           |                           |   |                                       |
| General Fund                          | <u>\$ 1,107,127</u>        | <u>\$ 974,962</u>         | <u>\$ 938,436</u>         | <u>\$ 1,240,941</u>                     | <u>\$ 1,228,160</u>                   |
| <b>Personnel Allocation</b>           |                            |                           |                           |   |                                       |
| Full-time                             | 4.00                       | 4.00                      | 4.00                      | 4.00                                    | 4.00                                  |
| Part-time (FTE)                       | 0.00                       | 0.00                      | 0.00                      | 0.03                                    | 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, 2015  
Community & Economic Development**

|                                       | Actual<br>2010-11    | Actual<br>2011-12    | Actual<br>2012-13   | Estimated<br>Actual<br>2013-14 | Adopted<br>Budget<br>2014-15 |
|---------------------------------------|----------------------|----------------------|---------------------|--------------------------------|------------------------------|
| <b>Expenditures</b>                   |                      |                      |                     |                                |                              |
| <b>Personnel:</b>                     |                      |                      |                     |                                |                              |
| Full-time                             | \$ 1,992,086         | \$ 2,086,508         | \$ 2,248,098        | \$ 2,273,909                   | \$ 2,345,928                 |
| Part-time                             | 465,146              | 501,769              | 252,150             | 114,456                        | 53,146                       |
| Overtime                              | 69,681               | 62,637               | 38,689              | 15,684                         | 15,683                       |
| Benefits                              | <u>1,619,777</u>     | <u>1,677,952</u>     | <u>1,573,278</u>    | <u>1,638,470</u>               | <u>1,921,479</u>             |
| <b>Total Salaries and Benefits</b>    | <b>\$ 4,146,690</b>  | <b>\$ 4,328,866</b>  | <b>\$ 4,112,216</b> | <b>\$ 4,042,519</b>            | <b>\$ 4,336,236</b>          |
| <b>Operating Expenses</b>             | <b>\$ 3,535,387</b>  | <b>\$ 1,651,469</b>  | <b>\$ 1,427,997</b> | <b>\$ 1,658,710</b>            | <b>\$ 1,621,370</b>          |
| <b>Internal Service Charges:</b>      |                      |                      |                     |                                |                              |
| Fleet                                 | \$ 103,389           | \$ 101,324           | \$ 69,521           | \$ 78,879                      | \$ 90,276                    |
| Information Technology                | 1,122,127            | 165,378              | 63,946              | 82,002                         | 110,752                      |
| Buildings                             | 197,410              | 207,080              | 203,944             | 222,984                        | 179,337                      |
| Risk Mgmt./Liability                  | <u>110,596</u>       | <u>114,351</u>       | <u>113,261</u>      | <u>110,792</u>                 | <u>121,195</u>               |
| <b>Total Internal Service Charges</b> | <b>\$ 1,533,522</b>  | <b>\$ 588,133</b>    | <b>\$ 450,672</b>   | <b>\$ 494,657</b>              | <b>\$ 501,560</b>            |
| <b>Other Financing Uses</b>           | <b>\$ 11,839,009</b> | <b>\$ 9,822,502</b>  | <b>\$ 10,500</b>    | <b>\$ 10,500</b>               | <b>\$ 10,500</b>             |
| <b>Total Expenditures</b>             | <b>\$ 21,054,608</b> | <b>\$ 16,390,970</b> | <b>\$ 6,001,384</b> | <b>\$ 6,206,386</b>            | <b>\$ 6,469,666</b>          |
| <b>Funding Sources</b>                |                      |                      |                     |                                |                              |
| General Fund                          | \$ 4,637,098         | \$ 4,633,997         | \$ 5,420,727        | \$ 5,292,533                   | \$ 5,810,269                 |
| C.D.B.G.                              | -                    | -                    | -                   | 79,828                         | 94,255                       |
| RDA Set Aside                         | 1,342,348            | 835,935              | -                   | -                              | -                            |
| Concord Housing Fund                  | -                    | 26,071               | 247,825             | 75,000                         | 90,000                       |
| Housing Assistance                    | 19,578               | 6,138                | 181                 | -                              | -                            |
| Housing Inclusionary Fees             | -                    | -                    | 29,348              | 130,883                        | 67,521                       |
| Housing Conservation                  | 63,738               | 37,670               | 1,887               | -                              | 91,306                       |
| Cal HFA HEIP Program, HUD             | -                    | -                    | 60,000              | -                              | -                            |
| HUD Lead Base Grant                   | -                    | -                    | -                   | -                              | -                            |
| Measure J                             | 62,800               | 77,188               | 164,988             | 74,263                         | 254,263                      |
| Gas Tax                               | 3,293                | 12,110               | 16,703              | 12,523                         | 12,523                       |
| Traffic Management System             | 7,002                | 27,925               | 59,726              | 49,529                         | 49,529                       |
| RDA Successor Agency                  | -                    | -                    | -                   | -                              | -                            |
| Successor Art in Public Places        | -                    | 2,596                | -                   | -                              | -                            |
| RDA Programs                          | <u>14,918,751</u>    | <u>10,731,340</u>    | <u>-</u>            | <u>-</u>                       | <u>-</u>                     |
|                                       | <b>\$ 21,054,608</b> | <b>\$ 16,390,970</b> | <b>\$ 6,001,384</b> | <b>\$ 5,714,559</b>            | <b>\$ 6,469,666</b>          |
| <b>Personnel Allocation</b>           |                      |                      |                     |                                |                              |
| Full-time                             | 29.00                | 30.00                | 37.00               | 39.00                          | 39.00                        |
| Part-time (FTE)                       | 2.64                 | 3.52                 | 2.88                | 1.98                           | 1.02                         |

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, 2015  
Parks & Recreation**

|                                       | Actual<br><u>2010-11</u>   | Actual<br><u>2011-12</u>   | Actual<br><u>2012-13</u>   | Estimated<br>Actual<br><u>2013-14</u> | Adopted<br>Budget<br><u>2014-15</u> |
|---------------------------------------|----------------------------|----------------------------|----------------------------|---------------------------------------|-------------------------------------|
| <b>Expenditures</b>                   |                            |                            |                            |                                       |                                     |
| <b>Personnel:</b>                     |                            |                            |                            |                                       |                                     |
| Full-time                             | \$ 1,072,434               | \$ 1,004,239               | \$ 908,025                 | \$ 1,056,427                          | \$ 1,065,682                        |
| Part-time                             | 1,243,955                  | 1,191,254                  | 1,287,579                  | 1,357,762                             | 674,217                             |
| Overtime                              | 22,077                     | 2,786                      | 3,067                      | -                                     | -                                   |
| Benefits                              | <u>849,818</u>             | <u>885,425</u>             | <u>859,012</u>             | <u>974,645</u>                        | <u>831,960</u>                      |
| <b>Total Salaries and Benefits</b>    | <b><u>\$ 3,188,284</u></b> | <b><u>\$ 3,083,704</u></b> | <b><u>\$ 3,057,683</u></b> | <b><u>\$ 3,388,834</u></b>            | <b><u>\$ 2,571,859</u></b>          |
| <b>Operating Expenses</b>             | <b><u>\$ 2,211,829</u></b> | <b><u>\$ 1,931,847</u></b> | <b><u>\$ 1,564,779</u></b> | <b><u>\$ 1,960,544</u></b>            | <b><u>\$ 1,992,313</u></b>          |
| <b>Internal Service Charges:</b>      |                            |                            |                            |                                       |                                     |
| Fleet                                 | \$ 56,276                  | \$ 55,858                  | \$ 64,724                  | \$ 82,936                             | \$ 85,773                           |
| Computer/Equipment                    | 534,131                    | 19,906                     | 39,543                     | 55,034                                | 48,686                              |
| Buildings                             | 1,155,002                  | 1,187,369                  | 486,609                    | 501,053                               | 433,878                             |
| Liability                             | <u>51,528</u>              | <u>53,553</u>              | <u>30,904</u>              | <u>32,763</u>                         | <u>35,367</u>                       |
| <b>Total Internal Service Charges</b> | <b><u>\$ 1,796,937</u></b> | <b><u>\$ 1,316,686</u></b> | <b><u>\$ 621,780</u></b>   | <b><u>\$ 671,786</u></b>              | <b><u>\$ 603,704</u></b>            |
| <b>Other Financing Uses</b>           | <b><u>\$ 595,896</u></b>   | <b><u>\$ 45,019</u></b>    | <b><u>\$ (24,401)</u></b>  | <b><u>\$ -</u></b>                    | <b><u>\$ -</u></b>                  |
| <b>Total Expenditures</b>             | <b><u>\$ 7,792,946</u></b> | <b><u>\$ 6,377,256</u></b> | <b><u>\$ 5,219,841</u></b> | <b><u>\$ 6,021,164</u></b>            | <b><u>\$ 5,167,876</u></b>          |
| <b>Funding Sources</b>                |                            |                            |                            |                                       |                                     |
| General Fund                          | \$ 5,618,840               | \$ 4,837,408               | \$ 3,767,021               | \$ 4,310,268                          | \$ 4,257,089                        |
| Housing Conservation                  | -                          | -                          | 161,519                    | -                                     | 248,834                             |
| C.D.B.G.                              | 971,948                    | 333,430                    | 298,181                    | 539,457                               | 322,987                             |
| GF Reimbursable Project               | 781,151                    | 820,596                    | 834,032                    | 839,008                               | -                                   |
| First Five                            | 369,106                    | 353,098                    | -                          | -                                     | -                                   |
| Mt. Diablo Health Care District       | -                          | -                          | 132,526                    | 302,431                               | 298,966                             |
| Child Care                            | <u>51,901</u>              | <u>32,751</u>              | <u>26,563</u>              | <u>30,000</u>                         | <u>40,000</u>                       |
|                                       | <b><u>\$ 7,792,946</u></b> | <b><u>\$ 6,377,283</u></b> | <b><u>\$ 5,219,841</u></b> | <b><u>\$ 6,021,164</u></b>            | <b><u>\$ 5,167,876</u></b>          |
| <b>Personnel Allocation</b>           |                            |                            |                            |                                       |                                     |
| Full-time                             | 17.00                      | 15.00                      | 14.00                      | 15.00                                 | 15.00                               |
| Part-time (FTE)                       | 58.92                      | 54.70                      | 59.10                      | 56.87                                 | 30.43                               |

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, 2015  
Finance**

|                                       | Actual<br><u>2010-11</u> | Actual<br><u>2011-12</u> | Actual<br><u>2012-13</u> | Estimated<br>Actual<br><u>2013-14</u> | Adopted<br>Budget<br><u>2014-15</u> |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|-------------------------------------|
| <b>Expenditures</b>                   |                          |                          |                          |                                       |                                     |
| <b>Personnel:</b>                     |                          |                          |                          |                                       |                                     |
| Full-time                             | \$ 1,166,723             | \$ 1,102,441             | \$ 1,094,624             | \$ 1,404,948                          | \$ 1,412,860                        |
| Part-time                             | 30,886                   | 56,783                   | 150,853                  | 40,500                                | 30,600                              |
| Overtime                              | 25,456                   | 4,712                    | 30,889                   | -                                     | -                                   |
| Benefits                              | <u>1,906,712</u>         | <u>2,052,301</u>         | <u>2,940,694</u>         | <u>5,746,369</u>                      | <u>3,571,961</u>                    |
| <b>Total Salaries and Benefits</b>    | <b>\$ 3,129,777</b>      | <b>\$ 3,216,237</b>      | <b>\$ 4,217,059</b>      | <b>\$ 7,191,817</b>                   | <b>\$ 5,015,421</b>                 |
| <b>Operating Expenses</b>             | <b>\$ 1,652,976</b>      | <b>\$ 1,415,954</b>      | <b>\$ 1,597,976</b>      | <b>\$ 1,616,507</b>                   | <b>\$ 1,551,400</b>                 |
| <b>Internal Service Charges:</b>      |                          |                          |                          |                                       |                                     |
| Fleet                                 | \$ 6,308                 | \$ 36,166                | \$ 3,928                 | \$ 43,588                             | \$ 120,856                          |
| Information Technology                | 600,063                  | 2,819,528                | 3,760,909                | 4,116,121                             | 4,428,057                           |
| Buildings                             | 138,126                  | 144,889                  | 411,798                  | 775,479                               | 683,576                             |
| Risk Mgmt./Liability                  | <u>19,207</u>            | <u>19,787</u>            | <u>116,532</u>           | <u>101,762</u>                        | <u>109,618</u>                      |
| <b>Total Internal Service Charges</b> | <b>\$ 763,704</b>        | <b>\$ 3,020,370</b>      | <b>\$ 4,293,167</b>      | <b>\$ 5,036,950</b>                   | <b>\$ 5,342,107</b>                 |
| <b>Total Department Expenditures</b>  | <b>\$ 5,546,457</b>      | <b>\$ 7,652,561</b>      | <b>\$ 10,108,202</b>     | <b>\$ 13,845,274</b>                  | <b>\$ 11,908,928</b>                |
| <b>Other Financing Uses</b>           |                          |                          |                          |                                       |                                     |
| Fund Transfers Out                    | \$ 925,146               | \$ 121,875               | \$ 459,666               | \$ 786,060                            | \$ 1,614,664                        |
| Reserve Funds                         | -                        | -                        | -                        | -                                     | -                                   |
| Capital Projects                      | <u>-</u>                 | <u>373,493</u>           | <u>1,235,682</u>         | <u>1,436,000</u>                      | <u>2,355,983</u>                    |
| <b>Total Other Financing Uses</b>     | <b>\$ 925,146</b>        | <b>\$ 495,368</b>        | <b>\$ 1,695,348</b>      | <b>\$ 2,222,060</b>                   | <b>\$ 3,970,647</b>                 |
| <b>Total Expenditures</b>             | <b>\$ 6,471,603</b>      | <b>\$ 8,147,929</b>      | <b>\$ 11,803,550</b>     | <b>\$ 16,067,334</b>                  | <b>\$ 15,879,575</b>                |
| <b>Funding Sources</b>                |                          |                          |                          |                                       |                                     |
| General Fund                          | <u>\$ 6,471,603</u>      | <u>\$ 8,147,929</u>      | <u>\$ 11,803,550</u>     | <u>\$ 12,292,024</u>                  | <u>\$ 15,879,575</u>                |
| <b>Office Equipment Replacemen</b>    | <b>\$ 6,471,603</b>      | <b>\$ 8,147,929</b>      | <b>\$ 11,803,550</b>     | <b>\$ 12,292,024</b>                  | <b>\$ 15,879,575</b>                |
| <b>Personnel Allocation</b>           |                          |                          |                          |                                       |                                     |
| Full-time                             | 18.00                    | 18.00                    | 18.00                    | 19.00                                 | 19.00                               |
| Part-time (FTE)                       | 2.76                     | 0.60                     | 1.18                     | 1.03                                  | 0.77                                |

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, 2015  
Human Resources**

|                                       | Actual<br>2010-11          | Actual<br>2011-12          | Actual<br>2012-13          | Estimated<br>Actual<br>2013-14 | Adopted<br>Budget<br>2014-15 |
|---------------------------------------|----------------------------|----------------------------|----------------------------|--------------------------------|------------------------------|
| <b>Expenditures</b>                   |                            |                            |                            |                                |                              |
| <b>Personnel:</b>                     |                            |                            |                            |                                |                              |
| Full-time                             | \$ 444,911                 | \$ 471,007                 | \$ 505,218                 | \$ 532,749                     | \$ 611,457                   |
| Part-time                             | 54,132                     | 48,607                     | 12,861                     | 43,576                         | -                            |
| Overtime                              | 3                          | -                          | -                          | -                              | -                            |
| Benefits                              | <u>251,136</u>             | <u>299,159</u>             | <u>313,690</u>             | <u>328,255</u>                 | <u>426,144</u>               |
| <b>Total Salaries and Benefits</b>    | <b>\$ <u>750,182</u></b>   | <b>\$ <u>818,773</u></b>   | <b>\$ <u>831,769</u></b>   | <b>\$ <u>904,580</u></b>       | <b>\$ <u>1,037,601</u></b>   |
| <b>Operating Expenses</b>             | <b>\$ <u>244,813</u></b>   | <b>\$ <u>386,413</u></b>   | <b>\$ <u>580,645</u></b>   | <b>\$ <u>548,892</u></b>       | <b>\$ <u>444,225</u></b>     |
| <b>Internal Service Charges:</b>      |                            |                            |                            |                                |                              |
| Information Technology                | \$ 142,963                 | \$ 5,850                   | \$ 8,097                   | \$ 9,592                       | \$ 13,112                    |
| Buildings                             | 24,832                     | 26,047                     | 4,099                      | 4,230                          | 3,663                        |
| Risk Mgmt./Liability                  | <u>2,995</u>               | <u>3,085</u>               | <u>4,732</u>               | <u>4,633</u>                   | <u>5,761</u>                 |
| <b>Total Internal Service Charges</b> | <b>\$ <u>170,790</u></b>   | <b>\$ <u>34,982</u></b>    | <b>\$ <u>16,928</u></b>    | <b>\$ <u>18,455</u></b>        | <b>\$ <u>22,536</u></b>      |
| <b>Total Expenditures</b>             | <b>\$ <u>1,165,785</u></b> | <b>\$ <u>1,240,168</u></b> | <b>\$ <u>1,429,342</u></b> | <b>\$ <u>1,471,927</u></b>     | <b>\$ <u>1,504,362</u></b>   |
| <b>Funding Sources</b>                |                            |                            |                            |                                |                              |
| General Fund                          | \$ 1,072,955               | \$ 1,171,570               | \$ 1,364,243               | \$ 1,364,854                   | \$ 1,388,030                 |
| Post Retirement Health                | -                          | -                          | -                          | -                              | -                            |
| Workers' Compensation                 | <u>92,829</u>              | <u>68,598</u>              | <u>65,099</u>              | <u>107,073</u>                 | <u>116,332</u>               |
|                                       | <b>\$ <u>1,165,784</u></b> | <b>\$ <u>1,240,168</u></b> | <b>\$ <u>1,429,342</u></b> | <b>\$ <u>1,471,927</u></b>     | <b>\$ <u>1,504,362</u></b>   |
| <b>Personnel Allocation</b>           |                            |                            |                            |                                |                              |
| Full-time                             | 6.00                       | 6.00                       | 6.00                       | 6.00                           | 7.00                         |
| Part-time (FTE)                       | 1.00                       | 1.00                       | 0.69                       | 0.70                           | 0.00                         |

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

**City of Concord  
 Departmental Budget Summary  
 All Funding Sources  
 For the Year Ending June 30, 2015  
 Information Technology**

|                                       | Actual<br>2010-11   | Actual<br>2011-12   | Actual<br>2012-13   | Estimated<br>Actual<br>2013-14 | Adopted<br>Budget<br>2014-15 |
|---------------------------------------|---------------------|---------------------|---------------------|--------------------------------|------------------------------|
| <b>Expenditures</b>                   |                     |                     |                     |                                |                              |
| <b>Personnel:</b>                     |                     |                     |                     |                                |                              |
| Full-time                             | \$ 965,028          | \$ 935,993          | \$ 932,888          | \$ 1,072,155                   | \$ 1,021,701                 |
| Part-time                             | 130,029             | 52,779              | 106,602             | 108,481                        | 108,482                      |
| Overtime                              | 18,045              | 17,203              | 12,203              | 26,749                         | 26,749                       |
| Benefits                              | <u>605,778</u>      | <u>611,698</u>      | <u>646,275</u>      | <u>701,758</u>                 | <u>713,847</u>               |
| <b>Total Salaries and Benefits</b>    | <b>\$ 1,718,880</b> | <b>\$ 1,617,673</b> | <b>\$ 1,697,968</b> | <b>\$ 1,909,143</b>            | <b>\$ 1,870,780</b>          |
| <b>Operating Expenses</b>             | <b>\$ 2,540,550</b> | <b>\$ 3,374,887</b> | <b>\$ 3,335,622</b> | <b>\$ 3,924,644</b>            | <b>\$ 4,108,528</b>          |
| <b>Internal Service Charges:</b>      |                     |                     |                     |                                |                              |
| Information Technology                | \$ -                | \$ -                | \$ -                | \$ -                           | \$ -                         |
| Buildings                             | 44,077              | 53,027              | 17,778              | 18,345                         | 15,886                       |
| Risk Mgmt./Liability                  | <u>9,190</u>        | <u>9,468</u>        | <u>8,676</u>        | <u>8,494</u>                   | <u>9,880</u>                 |
| <b>Total Internal Service Charges</b> | <b>\$ 53,267</b>    | <b>\$ 62,495</b>    | <b>\$ 26,454</b>    | <b>\$ 26,839</b>               | <b>\$ 25,766</b>             |
| <b>Other Financing Uses</b>           | <b>\$ -</b>         | <b>\$ 265,568</b>   | <b>\$ 11,950</b>    | <b>\$ -</b>                    | <b>\$ -</b>                  |
| <b>Total Expenditures</b>             | <b>\$ 4,312,697</b> | <b>\$ 5,320,623</b> | <b>\$ 5,071,994</b> | <b>\$ 5,860,626</b>            | <b>\$ 6,005,074</b>          |
| <b>Funding Sources</b>                |                     |                     |                     |                                |                              |
| Information Tech. ISF                 | <u>\$ 4,312,697</u> | <u>\$ 5,320,623</u> | <u>\$ 5,071,994</u> | <u>\$ 5,860,626</u>            | <u>\$ 6,005,074</u>          |
|                                       | <u>\$ 4,312,697</u> | <u>\$ 5,320,623</u> | <u>\$ 5,071,994</u> | <u>\$ 5,860,626</u>            | <u>\$ 6,005,074</u>          |
| <b>Personnel Allocation</b>           |                     |                     |                     |                                |                              |
| Full-time                             | 11.00               | 11.00               | 11.00               | 12.00                          | 12.00                        |
| Part-time (FTE)                       | 0.50                | 0.97                | 0.97                | 0.94                           | 0.93                         |

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, 2015  
Office of the City Manager**

|                                       | <u>Actual<br/>2010-11</u> | <u>Actual<br/>2011-12</u> | <u>Actual<br/>2012-13</u> | <u>Estimated<br/>Actual<br/>2013-14</u> | <u>Adopted<br/>Budget<br/>2013-14</u> |
|---------------------------------------|---------------------------|---------------------------|---------------------------|---|---------------------------------------|
| <b>Expenditures</b>                   |                           |                           |                           |   |                                       |
| <b>Personnel:</b>                     |                           |                           |                           |   |                                       |
| Full-time                             | \$ 997,672                | \$ 1,121,224              | \$ 912,315                | \$ 1,160,661                            | \$ 1,137,914                          |
| Part-time                             | 49,747                    | 97,394                    | 141,956                   | 63,166                                  | 63,166                                |
| Overtime                              | 4,448                     | 7,929                     | 1,672                     | -                                       | -                                     |
| Benefits                              | <u>583,962</u>            | <u>667,885</u>            | <u>643,886</u>            | <u>751,202</u>                          | <u>834,343</u>                        |
| <b>Total Salaries and Benefits</b>    | <b>\$ 1,635,829</b>       | <b>\$ 1,894,432</b>       | <b>\$ 1,699,829</b>       | <b>\$ 1,975,029</b>                     | <b>\$ 2,035,424</b>                   |
| <b>Operating Expenses</b>             | <b>\$ 547,994</b>         | <b>\$ 544,773</b>         | <b>\$ 545,081</b>         | <b>\$ 566,835</b>                       | <b>\$ 837,365</b>                     |
| <b>Internal Service Charges:</b>      |                           |                           |                           |   |                                       |
| Fleet                                 | \$ 3,952                  | \$ 4,554                  | \$ 7,343                  | \$ 10,214                               | \$ 11,120                             |
| Information Technology                | 469,987                   | 57,350                    | 130,138                   | 131,167                                 | 153,282                               |
| Buildings                             | 107,397                   | 112,655                   | 54,072                    | 55,788                                  | 48,311                                |
| Risk Mgmt./Liability                  | <u>8,984</u>              | <u>9,255</u>              | <u>13,520</u>             | <u>13,478</u>                           | <u>10,292</u>                         |
| <b>Total Internal Service Charges</b> | <b>\$ 590,320</b>         | <b>\$ 183,814</b>         | <b>\$ 205,073</b>         | <b>\$ 210,647</b>                       | <b>\$ 223,005</b>                     |
| <b>Other Financing Uses</b>           | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>               | <b>\$ -</b>                             | <b>\$ -</b>                           |
| <b>Total Expenditures</b>             | <b>\$ 2,774,143</b>       | <b>\$ 2,623,019</b>       | <b>\$ 2,449,982</b>       | <b>\$ 2,752,511</b>                     | <b>\$ 3,095,794</b>                   |
| <b>Funding Sources</b>                |                           |                           |                           |   |                                       |
| General Fund                          | \$ 2,774,143              | \$ 2,526,374              | \$ 2,449,982              | \$ 2,752,511                            | \$ 3,095,794                          |
| Redevelopment                         | <u>-</u>                  | <u>96,645</u>             | <u>-</u>                  | <u>-</u>                                | <u>-</u>                              |
|                                       | <b>\$ 2,774,143</b>       | <b>\$ 2,623,019</b>       | <b>\$ 2,449,982</b>       | <b>\$ 2,752,511</b>                     | <b>\$ 3,095,794</b>                   |
| <b>Personnel Allocation</b>           |                           |                           |                           |   |                                       |
| Full-time                             | 17.00                     | 16.00                     | 16.00                     | 16.00                                   | 17.00                                 |
| Part-time (FTE)                       | 1.32                      | 1.32                      | 1.31                      | 2.36                                    | 1.29                                  |

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, 2015  
Police**

|                                | Actual<br>2010-11    | Actual<br>2011-12    | Actual<br>2012-13    | Estimated<br>Actual<br>2013-14 | Adopted<br>Budget<br>2014-15 |
|--------------------------------|----------------------|----------------------|----------------------|--------------------------------|------------------------------|
| Expenditure                    |                      |                      |                      |                                |                              |
| Personnel:                     |                      |                      |                      |                                |                              |
| Full-time                      | \$ 19,170,591        | \$ 19,398,500        | \$ 19,006,976        | \$ 19,244,464                  | \$ 21,413,289                |
| Part-time                      | 483,586              | 399,217              | 328,228              | 363,341                        | 447,341                      |
| Overtime                       | 1,326,451            | 1,535,835            | 1,601,459            | 1,300,405                      | 1,300,401                    |
| Benefits                       | <u>13,597,555</u>    | <u>15,063,351</u>    | <u>15,065,553</u>    | <u>15,180,920</u>              | <u>16,131,282</u>            |
| Total Salaries and Benefits    | <u>\$ 34,578,183</u> | <u>\$ 36,396,903</u> | <u>\$ 36,002,217</u> | <u>\$ 36,089,130</u>           | <u>\$ 39,292,313</u>         |
| Operating Expenses             | <u>\$ 2,065,878</u>  | <u>\$ 2,386,154</u>  | <u>\$ 2,471,280</u>  | <u>\$ 3,043,158</u>            | <u>\$ 2,986,638</u>          |
| Internal Service Charges:      |                      |                      |                      |                                |                              |
| Fleet                          | \$ 1,204,518         | \$ 1,072,761         | \$ 748,044           | \$ 962,402                     | \$ 1,138,177                 |
| Information Technology         | 1,737,016            | 589,004              | 1,230,841            | 1,126,434                      | 1,222,387                    |
| Buildings                      | 1,051,328            | 1,102,792            | 1,131,588            | 1,199,126                      | 1,033,642                    |
| Risk Mgmt./Liability           | <u>389,714</u>       | <u>401,477</u>       | <u>474,962</u>       | <u>467,875</u>                 | <u>507,708</u>               |
| Total Internal Service Charges | <u>\$ 4,382,576</u>  | <u>\$ 3,166,034</u>  | <u>\$ 3,585,435</u>  | <u>\$ 3,755,837</u>            | <u>\$ 3,901,914</u>          |
| Other Financing Uses           | <u>\$ 25,631</u>     | <u>\$ 27,398</u>     | <u>\$ -</u>          | <u>\$ -</u>                    | <u>\$ -</u>                  |
| Total Expenditures             | <u>\$ 41,052,268</u> | <u>\$ 41,976,489</u> | <u>\$ 42,058,931</u> | <u>\$ 42,888,125</u>           | <u>\$ 46,180,865</u>         |
| Funding Sources                |                      |                      |                      |                                |                              |
| General Fund                   | \$ 40,949,616        | \$ 41,916,863        | \$ 42,001,131        | \$ 42,888,125                  | \$ 45,980,865                |
| C.D.B.G.                       | 102,652              | 59,626               | 57,800               | -                              | -                            |
| Asset Seizure                  | -                    | -                    | -                    | -                              | 200,000                      |
|                                | <u>\$ 41,052,268</u> | <u>\$ 41,976,489</u> | <u>\$ 42,058,931</u> | <u>\$ 42,888,125</u>           | <u>\$ 46,180,865</u>         |
| Personnel Allocation           |                      |                      |                      |                                |                              |
| Full-time                      | 203.00               | 200.00               | 205.00               | 205.00                         | 210.80                       |
| Part-time (FTE)                | 8.72                 | 8.23                 | 13.51                | 11.28                          | 10.40                        |

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

**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2015  
Public Works**

|                                       | Actual<br><u>2010-11</u> | Actual<br><u>2011-12</u> | Actual<br><u>2012-13</u> | Estimated<br>Actual<br><u>2013-14</u> | Adopted<br>Budget<br><u>2014-15</u> |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|-------------------------------------|
| <b>Expenditures</b>                   |                          |                          |                          |                                       |                                     |
| <b>Personnel:</b>                     |                          |                          |                          |                                       |                                     |
| Full-time                             | \$ 3,227,578             | \$ 2,739,687             | \$ 3,197,535             | \$ 3,358,844                          | \$ 3,400,593                        |
| Part-time                             | 715,592                  | 655,255                  | 597,286                  | 798,937                               | 202,016                             |
| Overtime                              | 190,630                  | 169,129                  | 132,380                  | 158,297                               | 158,296                             |
| Benefits                              | <u>2,689,319</u>         | <u>2,720,794</u>         | <u>2,891,877</u>         | <u>2,891,598</u>                      | <u>2,961,675</u>                    |
| <b>Total Salaries and Benefits</b>    | <b>\$ 6,823,119</b>      | <b>\$ 6,284,865</b>      | <b>\$ 6,819,077</b>      | <b>\$ 7,207,676</b>                   | <b>\$ 6,722,580</b>                 |
| <b>Operating Expenses</b>             | <b>\$ 6,066,873</b>      | <b>\$ 6,187,102</b>      | <b>\$ 5,767,704</b>      | <b>\$ 8,772,328</b>                   | <b>\$ 7,765,857</b>                 |
| <b>Internal Service Charges:</b>      |                          |                          |                          |                                       |                                     |
| Fleet                                 | \$ 722,787               | \$ 792,558               | \$ 863,361               | \$ 1,031,245                          | \$ 1,087,664                        |
| Information Technology                | 433,146                  | 15,426                   | 45,633                   | 48,955                                | 534,039                             |
| Buildings                             | 319,405                  | 352,643                  | 141,652                  | 137,041                               | 123,671                             |
| Risk Mgmt./Liability                  | <u>269,413</u>           | <u>380,840</u>           | <u>329,417</u>           | <u>334,617</u>                        | <u>359,869</u>                      |
| <b>Total Internal Service Charges</b> | <b>\$ 1,744,751</b>      | <b>\$ 1,541,467</b>      | <b>\$ 1,380,062</b>      | <b>\$ 1,551,858</b>                   | <b>\$ 2,105,243</b>                 |
| <b>Other Financing Uses</b>           | <b>\$ 220,604</b>        | <b>\$ 1,544,470</b>      | <b>\$ -</b>              | <b>\$ 336,495</b>                     | <b>\$ 434,809</b>                   |
| <b>Total Expenditures</b>             | <b>\$ 14,855,347</b>     | <b>\$ 15,557,904</b>     | <b>\$ 13,966,844</b>     | <b>\$ 17,868,357</b>                  | <b>\$ 17,028,489</b>                |
| <b>Funding Sources</b>                |                          |                          |                          |                                       |                                     |
| General Fund                          | \$ 6,830,951             | \$ 5,777,179             | \$ 5,554,707             | \$ 6,337,837                          | \$ 6,256,296                        |
| State Gas Tax                         | 714,958                  | 911,042                  | 878,912                  | 1,036,314                             | 1,109,004                           |
| State Gas Tax-Prop 111                | 374,162                  | 690,378                  | 609,401                  | 486,266                               | 513,480                             |
| State Gas Tax-Prop 22                 | -                        | 508,572                  | 655,196                  | 1,522,353                             | 1,491,460                           |
| Street Lighting                       | 780,066                  | 766,025                  | -                        | 739,324                               | 842,615                             |
| Traffic Systems Mgmt.                 | -                        | -                        | -                        | -                                     | -                                   |
| Measure C & J Local                   | 265,376                  | 92,824                   | 146,096                  | 32,922                                | 13,492                              |
| Traffic Congestion Relief             | 261,677                  | -                        | -                        | -                                     | -                                   |
| OSIP                                  | 4,824                    | -                        | -                        | -                                     | -                                   |
| Prop 1B LSR                           | 616,938                  | -                        | -                        | -                                     | -                                   |
| Fleet Maintenance                     | 2,154,197                | 3,107,391                | 2,548,638                | 4,281,568                             | 3,329,272                           |
| Maintenance Districts                 | 462,027                  | 237,775                  | 1,059,962                | 780,635                               | 759,739                             |
| Building Maintenance Fund             | <u>2,390,171</u>         | <u>3,466,718</u>         | <u>2,513,930</u>         | <u>2,651,139</u>                      | <u>2,713,131</u>                    |
|                                       | <b>\$ 14,855,347</b>     | <b>\$ 15,557,904</b>     | <b>\$ 13,966,844</b>     | <b>\$ 17,868,357</b>                  | <b>\$ 17,028,489</b>                |
| <b>Personnel Allocation</b>           |                          |                          |                          |                                       |                                     |
| Full-time                             | 89.00                    | 80.00                    | 78.00                    | 64.00                                 | 64.00                               |
| Part-time (FTE)                       | 41.19                    | 31.08                    | 31.08                    | 30.91                                 | 7.32                                |

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, 2015  
Storm Water Management**

|                                       | <u>Actual<br/>2010-11</u>  | <u>Actual<br/>2011-12</u>  | <u>Actual<br/>2012-13</u>  | <u>Estimated<br/>Actual<br/>2013-14</u> | <u>Adopted<br/>Budget<br/>2014-15</u> |
|---------------------------------------|----------------------------|----------------------------|----------------------------|---|---------------------------------------|
| <b>Expenditures</b>                   |                            |                            |                            |   |                                       |
| <b>Personnel:</b>                     |                            |                            |                            |   |                                       |
| Full-time                             | \$ 241,289                 | \$ 189,503                 | \$ 218,893                 | \$ 382,223                              | \$ 359,716                            |
| Part-time                             | 11,829                     | 14,141                     | 14,326                     | -                                       | -                                     |
| Overtime                              | 2,428                      | 5,250                      | 8,454                      | 9,224                                   | 9,224                                 |
| Benefits                              | <u>208,702</u>             | <u>178,962</u>             | <u>207,439</u>             | <u>287,879</u>                          | <u>301,091</u>                        |
| <b>Total Salaries and Benefits</b>    | <b><u>\$ 464,248</u></b>   | <b><u>\$ 387,856</u></b>   | <b><u>\$ 626,544</u></b>   | <b><u>\$ 679,326</u></b>                | <b><u>\$ 670,031</u></b>              |
| <b>Operating Expenses</b>             | <b><u>\$ 494,874</u></b>   | <b><u>\$ 641,603</u></b>   | <b><u>\$ 635,929</u></b>   | <b><u>\$ 566,476</u></b>                | <b><u>\$ 670,154</u></b>              |
| <b>Internal Service Charges:</b>      |                            |                            |                            |   |                                       |
| Fleet                                 | \$ 171,619                 | \$ 177,842                 | \$ 183,604                 | \$ 197,911                              | \$ 216,265                            |
| Information Technology                | 38,744                     | 41,220                     | -                          | 6,080                                   | 77,780                                |
| Risk Mgmt./Liability                  | <u>23,957</u>              | <u>24,680</u>              | <u>66,459</u>              | <u>41,901</u>                           | <u>45,029</u>                         |
| <b>Total Internal Service Charges</b> | <b><u>\$ 234,320</u></b>   | <b><u>\$ 243,742</u></b>   | <b><u>\$ 250,063</u></b>   | <b><u>\$ 245,892</u></b>                | <b><u>\$ 339,074</u></b>              |
| <b>Other Financing Uses</b>           | <b><u>\$ 422,843</u></b>   | <b><u>\$ 479,421</u></b>   | <b><u>\$ 439,926</u></b>   | <b><u>\$ 448,725</u></b>                | <b><u>\$ 448,725</u></b>              |
| <b>Total Expenditures</b>             | <b><u>\$ 1,616,285</u></b> | <b><u>\$ 1,752,622</u></b> | <b><u>\$ 1,952,461</u></b> | <b><u>\$ 1,940,419</u></b>              | <b><u>\$ 2,127,984</u></b>            |
| <b>Funding Sources</b>                |                            |                            |                            |   |                                       |
| General Fund                          | \$ -                       | \$ -                       | \$ -                       | \$ -                                    | \$ -                                  |
| Storm Water Parcel Tax                | <u>1,616,285</u>           | <u>1,752,622</u>           | <u>1,952,461</u>           | <u>1,940,419</u>                        | <u>2,127,984</u>                      |
|                                       | <b><u>\$ 1,616,285</u></b> | <b><u>\$ 1,752,622</u></b> | <b><u>\$ 1,952,461</u></b> | <b><u>\$ 1,940,419</u></b>              | <b><u>\$ 2,127,984</u></b>            |
| <b>Personnel Allocation</b>           |                            |                            |                            |   |                                       |
| Full-time                             | 3.00                       | 3.00                       | 2.00                       | 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, 2015  
 Golf Course**

|                                | Actual<br><u>2010-11</u> | Actual<br><u>2011-12</u> | Actual<br><u>2012-13</u> | Estimated<br>Actual<br><u>2013-14</u> | Adopted<br>Budget<br><u>2014-15</u> |
|--------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|-------------------------------------|
| Expenditures                   |                          |                          |                          |                                       |                                     |
| Personnel:                     |                          |                          |                          |                                       |                                     |
| Full-time                      | \$ 41,489                | \$ 442                   | \$ 263                   | \$ 42,453                             | \$ 44,553                           |
| Part-time                      | -                        | -                        | -                        | -                                     | -                                   |
| Overtime                       | -                        | -                        | -                        | -                                     | -                                   |
| Benefits                       | <u>19,775</u>            | <u>241</u>               | <u>239</u>               | <u>23,978</u>                         | <u>21,963</u>                       |
| Total Salaries and Benefits    | <u>\$ 61,264</u>         | <u>\$ 683</u>            | <u>\$ 502</u>            | <u>\$ 66,431</u>                      | <u>\$ 66,516</u>                    |
| Operating Expenses             | <u>\$ 982,660</u>        | <u>\$ 1,150,040</u>      | <u>\$ 1,010,410</u>      | <u>\$ 1,045,981</u>                   | <u>\$ 1,047,532</u>                 |
| Internal Service Charges:      |                          |                          |                          |                                       |                                     |
| Fleet                          | \$ -                     | \$ -                     | \$ -                     | \$ -                                  | \$ -                                |
| Information Technology         | 25,540                   | 27,564                   | -                        | 3,281                                 | 3,264                               |
| Buildings                      | -                        | -                        | 17,233                   | -                                     | -                                   |
| Risk Mgmt./Liability           | <u>11,875</u>            | <u>12,234</u>            | <u>-</u>                 | <u>193</u>                            | <u>206</u>                          |
| Total Internal Service Charges | <u>\$ 37,415</u>         | <u>\$ 39,798</u>         | <u>\$ 17,233</u>         | <u>\$ 3,474</u>                       | <u>\$ 3,470</u>                     |
| Other Financing Uses           | <u>\$ 67,522</u>         | <u>\$ 122,937</u>        | <u>\$ 57,928</u>         | <u>\$ 225,215</u>                     | <u>\$ 224,725</u>                   |
| Total Expenditures             | <u>\$ 1,148,861</u>      | <u>\$ 1,313,458</u>      | <u>\$ 1,086,074</u>      | <u>\$ 1,341,101</u>                   | <u>\$ 1,342,243</u>                 |
| Funding Sources                |                          |                          |                          |                                       |                                     |
| User Fees                      | <u>\$ 1,148,861</u>      | <u>\$ 1,313,458</u>      | <u>\$ 1,086,074</u>      | <u>\$ 1,341,101</u>                   | <u>\$ 1,342,243</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.

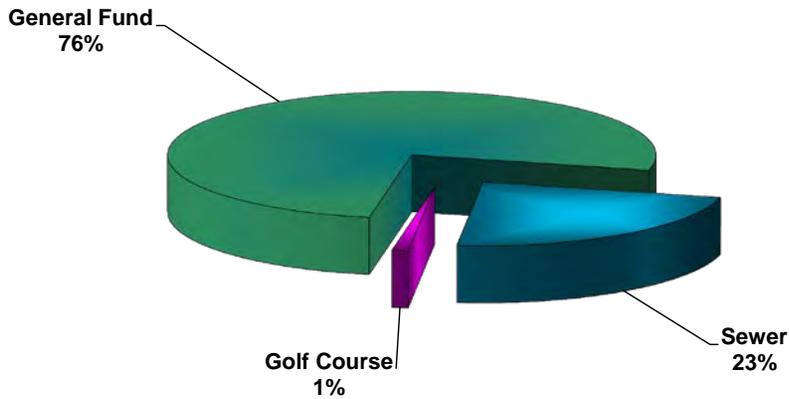
**City of Concord  
Departmental Budget Summary  
All Funding Sources  
For the Year Ending June 30, 2015  
Sewer Enterprise**

|                                       | Actual<br><u>2010-11</u> | Actual<br><u>2011-12</u> | Actual<br><u>2012-13</u> | Estimated<br>Actual<br><u>2013-14</u> | Adopted<br>Budget<br><u>2014-15</u> |
|---------------------------------------|--------------------------|--------------------------|--------------------------|---------------------------------------|-------------------------------------|
| <b>Expenditures</b>                   |                          |                          |                          |                                       |                                     |
| <b>Personnel:</b>                     |                          |                          |                          |                                       |                                     |
| Full-time                             | \$ 518,088               | \$ 498,283               | \$ 702,264               | \$ 1,034,648                          | \$ 1,015,182                        |
| Part-time                             | 42,557                   | 697                      | 2,554                    | 18,336                                | -                                   |
| Overtime                              | 54,792                   | 39,689                   | 44,360                   | 31,105                                | 31,105                              |
| Benefits                              | <u>485,634</u>           | <u>484,188</u>           | <u>637,468</u>           | <u>793,009</u>                        | <u>877,895</u>                      |
| <b>Total Salaries and Benefits</b>    | <b>\$ 1,101,071</b>      | <b>\$ 1,022,857</b>      | <b>\$ 1,386,646</b>      | <b>\$ 1,877,098</b>                   | <b>\$ 1,924,182</b>                 |
| <b>Operating Expenses</b>             | <b>\$ 15,305,903</b>     | <b>\$ 16,089,463</b>     | <b>\$ 17,176,495</b>     | <b>\$ 19,321,128</b>                  | <b>\$ 21,455,325</b>                |
| <b>Internal Service Charges:</b>      |                          |                          |                          |                                       |                                     |
| Fleet                                 | \$ 124,596               | \$ 284,564               | \$ 272,869               | \$ 371,184                            | \$ 408,688                          |
| Information Technology                | 36,278                   | 158,811                  | 163,047                  | 218,542                               | 216,296                             |
| Buildings                             | 25,771                   | 27,025                   | 18,449                   | 19,034                                | 16,482                              |
| Risk Mgmt./Liability                  | <u>32,632</u>            | <u>33,617</u>            | <u>66,600</u>            | <u>74,877</u>                         | <u>80,661</u>                       |
| <b>Total Internal Service Charges</b> | <b>\$ 219,277</b>        | <b>\$ 504,017</b>        | <b>\$ 520,965</b>        | <b>\$ 683,637</b>                     | <b>\$ 722,127</b>                   |
| <b>Other Financing Uses</b>           | <b>\$ 453,508</b>        | <b>\$ 968,986</b>        | <b>\$ 1,341,036</b>      | <b>\$ 1,609,785</b>                   | <b>\$ 1,585,684</b>                 |
| <b>Total Expenditures</b>             | <b>\$ 17,079,759</b>     | <b>\$ 18,585,323</b>     | <b>\$ 20,425,142</b>     | <b>\$ 23,491,648</b>                  | <b>\$ 25,687,318</b>                |
| <b>Total Sewer Funding Sources</b>    | <b>\$ 17,079,759</b>     | <b>\$ 18,585,323</b>     | <b>\$ 20,425,142</b>     | <b>\$ 23,491,648</b>                  | <b>\$ 25,687,318</b>                |
| <b>Personnel Allocation</b>           |                          |                          |                          |                                       |                                     |
| Full-time                             | 8.00                     | 10.00                    | 11.00                    | 11.00                                 | 10.00                               |
| Part-time (FTE)                       | 0.73                     | 0.73                     | 0.73                     | 0.73                                  | 0                                   |

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.



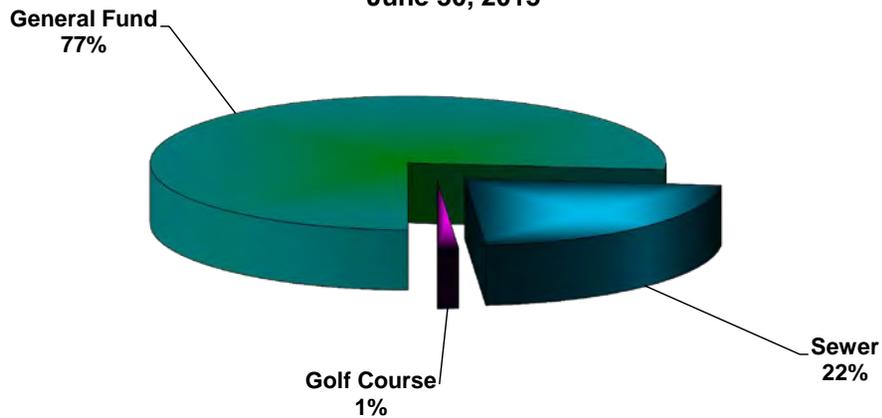
**General Fund & Enterprises  
Budgeted Capital & Operating Expenditures  
June 30, 2015**



**Total Capital & Operating  
Budget**

|              |           |                           |
|--------------|-----------|---------------------------|
| General Fund | \$        | 82,876,554                |
| Sewer        |           | 24,851,634                |
| Golf Course  |           | 1,167,518                 |
| <b>Total</b> | <b>\$</b> | <b><u>108,895,706</u></b> |

**General Fund & Enterprises  
Total Revenues  
June 30, 2015**



**Total Revenues**

|              |           |                           |
|--------------|-----------|---------------------------|
| General Fund | \$        | 85,256,605                |
| Sewer        |           | 24,527,494                |
| Golf Course  |           | 1,459,605                 |
| <b>Total</b> | <b>\$</b> | <b><u>111,243,704</u></b> |

**City of Concord**  
**Operating Budgets**  
**For the General Fund and the Enterprise Funds**  
**For Year Ending June 30, 2015**

|   | <u>General<br/>Fund</u> | <u>Sewer<br/>Operations</u> | <u>Golf<br/>Course</u> | <u>Total</u>          |
|---|-------------------------|-----------------------------|------------------------|-----------------------|
| <b>ESTIMATED FUND BALANCE<br/>AS OF JUNE 30, 2013</b>             | <u>\$ 20,494,491</u>    | <u>\$ 2,691,787</u>         | <u>\$ 71,677</u>       | <u>\$ 23,257,955</u>  |
| <b>REVENUES</b>   |                         |                             |                        |                       |
| Taxes   | \$ 61,059,614           | \$ -                        | \$ -                   | \$ 61,059,614         |
| Measure Q Sales Taxes   | 11,609,000              | -                           | -                      | 11,609,000            |
| Licenses & Permits  | 1,695,187               | -                           | -                      | 1,695,187             |
| Fines & Forfeitures   | 780,000                 | -                           | -                      | 780,000               |
| Use of Money & Property   | 530,569                 | 272,494                     | 605                    | 803,668               |
| Intergovernmental   | 235,000                 | -                           | -                      | 235,000               |
| Service Charges   | 9,041,735               | 24,255,000                  | 1,377,000              | 34,673,735            |
| Other   | <u>295,000</u>          | <u>-</u>                    | <u>82,000</u>          | <u>377,000</u>        |
| Total Revenues  | <u>\$ 85,246,105</u>    | <u>\$ 24,527,494</u>        | <u>\$ 1,459,605</u>    | <u>\$ 111,233,204</u> |
| <b>EXPENDITURES</b>   |                         |                             |                        |                       |
| Salaries & Benefits   | \$ 57,785,226           | \$ 1,924,182                | \$ 66,516              | \$ 59,775,924         |
| Operating Expenditures  | 10,617,446              | 21,455,325                  | 1,047,532              | 33,120,303            |
| Fixed Charges   | <u>11,522,747</u>       | <u>722,127</u>              | <u>3,470</u>           | <u>12,248,344</u>     |
| Total Expenditures  | <u>\$ 79,925,419</u>    | <u>\$ 24,101,634</u>        | <u>\$ 1,117,518</u>    | <u>\$ 105,144,571</u> |
| <b>OTHER FINANCING SOURCES &amp; (USES)</b>                       |                         |                             |                        |                       |
| Transfers In (Inter & Intra)                                      | \$ 10,500               | \$ -                        | \$ -                   | \$ 10,500             |
| Transfers Out (Inter & Intra)                                     | (595,152)               | -                           | -                      | (595,152)             |
| Lease/Bond Payment  | <u>-</u>                | <u>(1,585,684)</u>          | <u>(224,725)</u>       | <u>(1,810,409)</u>    |
| Total Other Financing Sources and Uses                            | <u>\$ (584,652)</u>     | <u>\$ (1,585,684)</u>       | <u>\$ (224,725)</u>    | <u>\$ (2,395,061)</u> |
| Revenues and Other Financing Sources<br>Over (Under) Expenditures | <u>\$ 4,736,034</u>     | <u>\$ (1,159,824)</u>       | <u>\$ 117,362</u>      | <u>\$ 3,693,572</u>   |
| Less: Contingency Reserve   | \$ -                    | \$ 2,230,000                | \$ -                   | \$ 2,230,000          |
| <b>CAPITAL IMPROVEMENT PROJECTS</b>                               | <u>\$ 2,355,983</u>     | <u>\$ 750,000</u>           | <u>\$ 50,000</u>       | <u>\$ 3,155,983</u>   |
| <b>ESTIMATED FUND BALANCE<br/>AT JUNE 30, 2014</b>                | <u>\$ 22,874,542</u>    | <u>\$ (1,448,037)</u>       | <u>\$ 139,039</u>      | <u>\$ 21,565,544</u>  |