

**REPORT TO MAYOR AND COUNCIL**

**TO THE HONORABLE MAYOR AND CITY COUNCIL:**

DATE: January 27, 2015

**SUBJECT: ACCEPT FISCAL YEAR 2014-15 MID-YEAR REVIEW AMENDING THE FISCAL YEAR 2014-15 MUNICIPAL BUDGET. RESOLUTION NO 15-6 FOR ADOPTION, RESOLUTION NO. 15-7 FOR CONSIDERATION, AND RESOLUTION NO. 15-8 FOR ADOPTION**

**Report in Brief**

This report contains an update on several of the City Council's Priority Areas of Focus for Fiscal Year (FY) 2014-15 and presents prior year actuals as well as the current status of the City's General Fund and other non-General Fund accounts at the mid-point of the current fiscal year (as of December 31, 2014). It is recommended that the City Council adopt Resolution No. 15-6 amending the FY 2014-15 Municipal Budget. By taking the actions described in this report the City Council will:

- Authorize mid-year adjustments requested by staff; and
- Authorize new appropriations to the FY 2014-15 Municipal Budget.

The proposed adjustments to the FY 2014-15 General Fund Budget reflect a \$1.5 million increase in revenues and an increase in total expenditures of approximately \$2.6 million, which is further offset by an additional \$1.5 million in funds that rolled over to fund balance in the prior fiscal year.

Staff is not proposing a change to budgeted Measure Q<sup>1</sup> revenue for FY 2014-15, which is projected to be \$11.6 million. However, staff is recommending that the City Council approve the use of \$554,000 that was received in excess of the prior year's budget for several infrastructure projects.

An increase of the LRA operating loan of \$608,000 is recommended as well as the following changes to non-General Fund accounts:

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<sup>1</sup> On November 2, 2010, the voters of Concord passed Measure Q, which established a temporary half-cent use and transactions tax for five years. The tax measure was originally scheduled to sunset on March 31, 2016; however, on November 4, 2014 Concord voters extended the tax for an additional 9 years. Measure Q is now scheduled to sunset on March 31, 2025. The infusion of this revenue stream is intended to stabilize the City's finances and protect core services as well as help the City rebuild and maintain financial reserves, which were depleted during the recession that began in Fiscal Year 2008-09.

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- City of Concord Retirement Systems (CCRS) Fund (800): \$95,000 appropriation
- Housing Administration Fund (245): \$40,000 appropriation
- Housing Conservation Fund (252): \$15,000 appropriation
- Golf Fund (700): Council will consider further reducing golf fees for the local public high schools which if approved would reduce revenue by \$2,000
- Project No. 2133 - Arnold Industrial Way at Highway 4 On/Off Ramps Traffic Signal Installation: \$7,000 Measure J appropriation
- Project No. 2296 - Concord Blvd. Power Pole Relocation and Pavement Rehabilitation – Sixth Street to Farm Bureau Road: \$43,436 OSIP transfer from Project No. 2052
- Encumbrances for Enterprise and Internal Service Funds: \$987,607

### **Background**

Each year, the City Council receives a status report on the finances reflected in the General Fund for the first half of the fiscal year and how they compare with the projections that were made when the Municipal Budget was developed. This report provides that information and recommends adjustments, where appropriate.

Progress towards achieving the City Council's goals is also important to review at mid-year. As such, this report highlights key successes related to the City Council's Priority Focus Areas in the first half of the fiscal year.

### **Discussion**

The Discussion section of this report is structured as follows:

- I. Update on Council's Priority Focus Areas
- II. Mid-Year Budget Discussion
  - a) Prior Year (FY 2013-14) General Fund Revenues and Expenditures
  - b) Current Year (FY 2014-15) 6-Month Review of General Fund Revenues
  - c) Current Year (FY 2014-15) 6-Month Review of General Fund Expenditures
  - d) Amendment to FY 2014-15 Local Reuse Authority (LRA) Operating Loan
  - e) Other Fund Amendments

#### **I. Update on Priority Focus Areas**

The City Council's five equally important Priority Focus Areas for the 2014-15 fiscal year are:

- ❖ Long Term Financial Stability
- ❖ Economic Development
- ❖ Public Safety

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- ❖ Infrastructure Maintenance
- ❖ Organizational Health and Employee Success

In addition to providing funding for public services, programs and capital improvements, the financial resources that the Council authorized in the FY 2014-15 Budget allow staff to make progress on specific strategic initiatives. Each initiative aligns to one or more of the Council's five Priority Focus Areas. Below are some of the accomplishments made during the first half of this fiscal year. A more detailed update on each of the initiatives is planned for the City Council's Goal Setting Workshop on March 28.

**Long Term Financial Stability**

- **Community Education on the City's Fiscal Condition:** Following the City Council's approval of the FY 2014-15 budget and 10-year financial forecast, staff developed factual mailers on the City's fiscal condition and potential impacts if Measure Q expired in March 2016. In addition, staff offered and held informational meetings with community groups and business associations to communicate the fiscal challenges and infrastructure needs that face the City.
- **Purchase and Installation of New Budgeting Software:** Staff released a request-for-proposals (RFP) for new budgeting software in FY 2013-14. During the first six months of this fiscal year, installation, testing and training on the new software took place. Staff is set to use the software for development of this year's budget and 10-year forecast. The software provides internal efficiencies and improved capacities for financial planning and forecasting.

**Economic Development**

- **Strengthen Concord Retail Centers:** City staff facilitated the Willows Shopping Center's plans to energize the center by creating a "main street" road connecting the west and east parking fields. The new roadway creates a Main Street feel that has attracted exciting new tenants such as Ulta Beauty, Eureka! Restaurant, Ike's Place, and Rick's Rather Rich Ice Cream.
- **Attracted Cutting Edge Technology to Concord:** The Local Reuse Authority and staff from various City departments facilitated the location of a Mercedes Benz Research & Development project for an autonomous driving vehicle test bed to the former Concord Naval Weapons Station. Mercedes Benz will be testing cutting-edge vehicle and transportation technology including traffic signals that 'communicate' with self-driving cars at the former Concord Naval Weapons Station.
- **Electric Vehicle Charging Station at Todos Santos Parking Garage is Operational:** To support the public's growing use of electric cars and fortify the City's commitment to sustainability and energy efficiency, the City has completed installation of its first public Electric Vehicle Charging Station. The public can now charge their vehicles at a cost of \$1.75 per hour which recoups City's electricity costs. Economic Development staff secured

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a free Electric Vehicle Charging station through a grant from 511 Contra Costa. The station is located on the first floor of the Todos Santos Parking structure next to the elevators and the public entrance near the fountain.

- **Small Business ADA Workshop Held:** Together with the Concord Chamber of Commerce, the City's economic development staff produced a free ADA Workshop for Concord small business owners. Approximately 16 small business owners attended the workshop and were provided with an overview of the California and Federal ADA laws along with the associated responsibilities business owners have regarding such laws.

**Public Safety**

- **Enhance Services for Victims of Domestic Violence:** Under the Mayor's and Council's leadership, the Central County Family Justice Center was approved on December 9, 2014. The Family Justice Center will create partnerships among law enforcement, victim advocates and community groups to provide a comprehensive set of services to regional victims of family violence. The furniture, information technology needs, and various other building upgrades are in progress. The Center will begin receiving clients at Salvio Pacheco Square on February 2. A grand opening will be held March 19.
- **Operate a Concord Community Court:** The Concord Community Court Hearing Program was established in June 2013 as a collaborative-justice process to provide alternative responses to nuisance crimes, community blight, and quality of life matters. Since June of 2013, 513 cases have been invited to Community Court, resulting in a 40% participation rate in this voluntary process. Results of participation continue to be overwhelmingly positive, with 94% of the cases evaluated by the hearing officer being successfully diverted. This is up 14% from last year due to several factors including additional direct dialogue between the hearing officer and offender, and new intervention strategies used by Code Enforcement. Community court diversion options include fines, community service, and education classes.
- **New School Resource Officers:** Following City Council direction, staff finalized a partnership between the Concord Police Department and the Mt. Diablo Unified School District for three new School Resource Officers. The new positions are filled and the City has received positive feedback on the services that are being provided to the District and the community.
- **Bicycle, Pedestrian and Safe Routes to Transit Master Plan:** The City is holding recruitments for members of the Bicycle, Pedestrian and Safe Routes to Transit Plan Advisory Committee (PAC). The PAC will provide input for the development of policies and programs that support safe alternative modes of transportation through the preparation of the Bicycle, Pedestrian and Safe Routes to Transit Master Plan. The PAC will meet approximately once a month for the duration of the plan, estimated through mid-2016. In addition, the City selected a consultant to assist in the preparation of the Plan and hosted an

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informal community meeting to provide an overview of the process for development of the Master Plan.

**Infrastructure Maintenance**

- **Annual Pavement Maintenance Program:** This annual pavement maintenance project constructed slurry seal and cape seal improvements along 52 City streets in various locations throughout the City. The project also included a limited amount of asphalt repairs and the replacement of faded pavement markings and legends on portions of Kirker Pass Road, Clayton Road, Ygnacio Valley Road, Pine Hollow Road and Alberta Way.
- **Downtown Sewer Improvements – Phase II:** This project replaced sewer main lines and laterals in the downtown area that were undersized or failing in order to ensure adequate service and capacity within one of the City’s busiest neighborhoods. The project scope included sewer improvements, ADA upgrades and pavement restoration for streets in the second phase of the City’s multi-phase Downtown Sanitary Sewer Improvement program.
- **Parks Condition Assessment:** A consultant was engaged and work was initiated to perform a comprehensive review and evaluation of the City’s park system. The asset evaluation will include an analysis of the existing construction, structural integrity, mechanical and electrical systems, building management systems, code compliance issues and potential hazards. Examples of what the study will encompass include park assets such as paving, walkways, walls, fences, exterior lighting, irrigation system components, play structures and other park amenities. The review of park systems will include a rating based on overall integrity, probable useful life, and need for periodic system maintenance or replacement. The evaluation will also include a recommended budget for annual routine/preventive maintenance needs and a capital budget for short and long term improvements. The Assessment is anticipated to be complete later this year.
- **ADA Improvements on Monument Boulevard:** This project provided ADA improvements along the south-side of Monument Boulevard from Mi Casa Court to Detroit Avenue. The scope of work included the replacement of approximately six concrete curb ramp with ADA-compliant curb ramps and associated truncated domes, two locations of concrete sidewalk replacement due to tree root damage, and replacement of damaged driveways that affected the ADA-compliant path of travel within the project area.
- **Baldwin Dog Park Maintenance:** The Baldwin Dog Park underwent annual renovation to improve the condition and durability of natural grass turf in preparation for the winter season. All turf areas were aerated, seeded, organically fertilized and top-dressed with organic mulch to generate the best possible results in the shortest period of time to limit the inconvenience to our community.

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**Organizational Health and Employee Success**

- **Countywide Leadership Academy:** In collaboration with other municipalities in Contra Costa County, the City of Concord helped to launch a Countywide Leadership Academy. Currently, four employees are participating in this year's inaugural session of the Academy. The goals of the Academy are to:
  - Create a cost-effective talent development program for the participating jurisdictions.
  - Enhance the leadership skills of the participants.
  - Assist the participating local governments in their succession planning efforts.
  - Offer employees positive development opportunities and motivating experiences.
- **Support and recognize employee success:** An Employee Thank You Luncheon is planned during the month of March. The luncheon will recognize employees for their performance as well as provide an opportunity for employees to socialize across department lines. The "Just For You Crew" committee was created to bring social activities to city employees with an objective of strengthening morale and relationships in the workforce. To date, the committee has hosted several events such as a social mixer at the Agave Grill, an employee picnic in the summer, an ice cream social, Halloween "Trick-or-Treats", and a holiday raffle and treats.
- **Oversee a citywide Job Analysis project:** Last fiscal year, staff and a consultant lunched a citywide Job Analysis Project to ensure that job descriptions are compliant with the American with Disabilities Act and ensure that up-to-date information is used when a disabled or injured employee returns to work. This work is on-going and staff anticipates that all work will be completed by the end of the fiscal year. Subsequently, the Human Resources Department will meet with the affected employee bargaining units to review the proposed job description changes.
- **Health and Wellness Program:** The Human Resources Department sponsored a "Biggest Loser" competition. Six teams that were representative of all departments participated for a 10-week weight loss challenge. A total of 252 pounds were lost. In addition, 83 employees participated in Wellness Expo and received complimentary biometric readings to bring better health awareness.

II. **Mid-Year Budget Discussion**

The mid-year budget discussion begins with a brief overview of the actual General Fund performance for the prior 2013-14 fiscal year. At the January 27 Council meeting, the City Council will also be asked to accept the annual independent audit's report for FY 2013-14, also referred to as the Comprehensive Annual Financial Report or CAFR (this is item 5a on the Council agenda). The CAFR states that the City's financial statements fairly present both the financial position of the City as of June 30, 2014 and the financial activity for the year then ended. This opinion is considered "clean" or "unqualified," which means that the financial records reflect appropriately the financial activity of FY 2013-14.

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Below is a brief discussion on revenue and expenditure activity in the General Fund at the end of the prior fiscal year (FY 2013-14).

**(a) PRIOR YEAR (FY 2013-14) GENERAL FUND REVENUES AND EXPENDITURES**

Total budgeted resources that were allocated to General Fund appropriations in FY 2013-14 were \$81.0 million. This included the budgeted use of \$6.3 million in Measure Q revenue, \$1.8 million of prior year residual funds<sup>2</sup>, and \$72.9 million in regular (non-Measure Q) revenues. Total General Fund expenditures used for operations and capital projects came to \$79.5 million, leaving an end of year balance of \$1.5 million in additional revenues that was rolled over (as budget residual funds) and included in the ending Fund Balance as of June 30, 2014, as reported in the City’s CAFR. The following table provides a summary of this information.

**Table 1: Summary of Prior Year (FY 2013-14) General Fund Resources & Expenditures Allocated to Support Operations and Capital Projects**

FY 2013-14	
<b>Resources</b>	
Regular Revenue (non-Measure Q)	\$72.9 M
Measure Q Allocated to Operations	\$6.3 M
Prior Year Budget Residual	\$1.8 M
<b>Total Resources</b>	<b>\$81.0 M</b>
<b>Expenditures</b>	
Operating Expenditures	\$78.7 M
Capital Project Funding	\$0.8 M
<b>Total Appropriations</b>	<b>\$79.5 M</b>
<i>Difference</i>	<i>\$1.5 M</i>

Several factors contributed to the residual revenue of \$1.5 million. These factors are highlighted below:

- A \$1.1million increase in the City’s regular (non-measure Q) sales tax revenue over the budgeted amount. (*\$26.868 million budgeted, \$28.003 million received*)
- A \$740,000 increase in Franchise Fee revenue related primarily to a 1.76% increase City’s franchise agreement with Concord Disposal (from 8.24% to 10%). This increase was a part of a 2012 modification of the Solid Waste Franchise Agreement that sought to bring the City’s franchise fee in line with other municipalities. (*\$5.223 million budgeted, \$5.963 million received*).

<sup>2</sup> Through a mid-year appropriation in FY 2013-14, the City Council authorized the use of \$1.8 million of residual budget revenue from the prior year (FY 2012-13) to help fund the annual recommended contributions for post-employment liabilities.

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- A \$255,000 increase in Transient Occupant Tax (taxes on hotel rooms) over the budgeted amount. (*\$2.008 million budgeted, \$2.263 million received*)
- A \$124,000 increase in Business License Taxes over the budgeted amount. (*\$3.202 million budgeted, \$3.326 million received*)
- A \$436,763 *decrease* in revenue from developer deposits that were appropriated for use in FY 2013-14 but not recognized as revenue by the close of the fiscal year. On May 27, 2014, Council adopted Resolution 14-42, which authorized various expenditures related to financial and accounting support for development and implementation of financial and business processes in the Accela Permitting System. The expenditures were to be offset by \$436,763 in a Development Center Holding Account (Project No. 2304). Unfortunately, the revenue adjustment did not occur by the end of the fiscal year. However, this money will be recognized as revenue in the current 2014-15 fiscal year.
- A \$280,000 *decrease* in Property Tax revenue, which equates to just 1.5% of the total property tax budget. (*\$19.064 million budgeted, \$18.784 million received*). Later in this report, we discuss property tax revenue for the current fiscal year, which is on track to meet the budget projections.

In accordance with the City’s Fiscal Sustainability Ordinance 14-4, § 2, the \$1.5 million in budget residual funds from the prior fiscal year can remain in the Fund Balance of the General Fund as an additional contribution to the City’s general reserves or be appropriated in the current fiscal year to address one or more of the following:

- Annual recommended contributions (to long-term liabilities)
- Infrastructure backlog
- Unfunded post-employment benefits
- Special or one-time, nonrecurring expenditure needs of the City

Later in this report, staff recommends using the \$1.5 million in budget residual funds to help finance the annual recommended contribution for retiree medical benefits, which was not fully budgeted in the Adopted Budget for the current fiscal year (FY 2014-15).

A total of \$11.4 million was received in Measure Q revenue. As noted above, \$6.3 million was used to support operations and maintain services. Another \$4.6 million was budgeted to be placed into the City’s reserves to help rebuild the City’s reserves that were depleted during the recent recession. In addition, \$554,000 was received over the budgeted amount.

**Table 2: Summary of Prior Year (FY 2013-14) Budgeted & Actual Measure Q Revenue**

	<b>Budget</b>	<b>Actual</b>
Total	\$10.9 M	\$11.4 M
Allocated to Operations	\$6.3 M	\$6.3 M
Allocated to Reserves	\$4.6 M	\$4.6 M
<b>Remaining</b>	-	<b>\$0.5 M</b>

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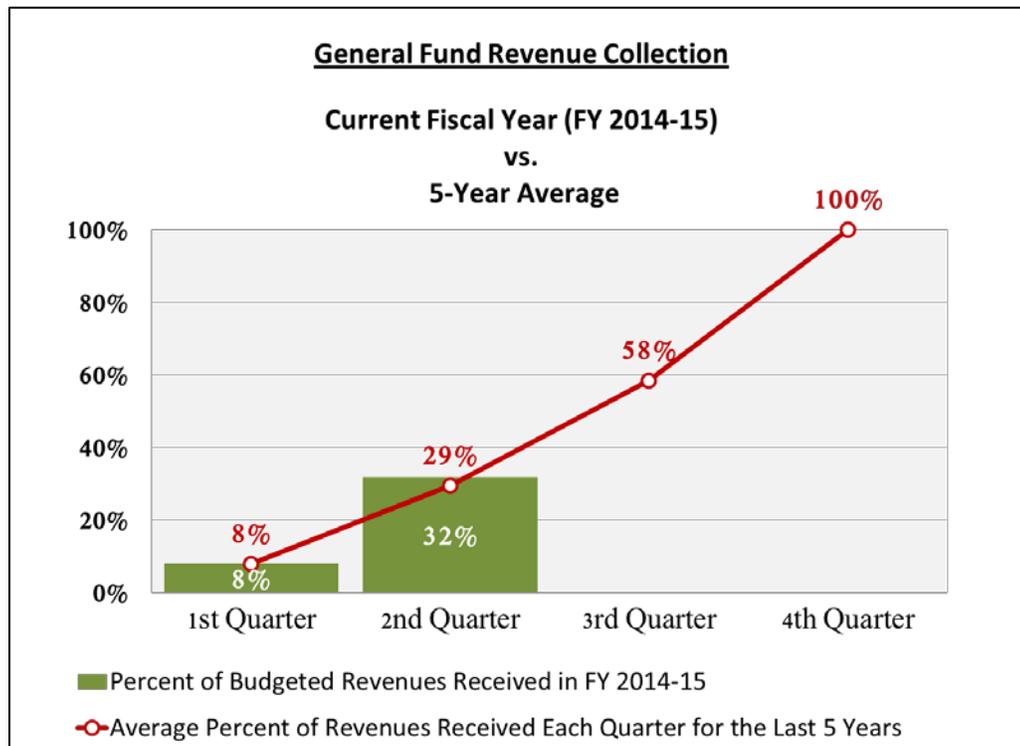
Later in this report, staff recommends using this additional \$554,000 that was received over the budget to help fund several infrastructure improvements that will have a direct benefit to Concord's residents and businesses.

**(b) CURRENT YEAR (FY 2014-15) 6-MONTH REVIEW OF GENERAL FUND REVENUES**

Based on the results of this year's 6-month review, staff is proposing adjustments to the original FY 2014-15 budget (as described below).

As of December 31, 2014, the City had received 32% of its budgeted revenues for FY 2014-15. This figure is slightly lower than the 34% that was received at the same time last year, but greater than the 5-year average of 29% that is typically received by the middle of the fiscal year. Due to the normal timing of when cities receive General Fund revenues (namely property and sales tax payments), the receipt of anywhere between 25-35% of revenues at the mid-year mark is typical. Figure 1 demonstrates the revenue collection trend in the General Fund during the first and second quarters of the fiscal year.

**Figure 1: General Fund Revenue Collection: Current Fiscal Year Compared to the 5-Year Average**



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The City’s two largest revenue sources are property taxes and the regular (non-Measure Q) sales tax. Together, these sources represent approximately 67% of the total regular General Fund revenue. Below is an overview of the mid-year performance for these revenue sources and how they performed last fiscal year.

- **Property Taxes:** The City’s total budget for Property Tax revenues is 7% higher than the actual total amount received for the prior fiscal year. As of December 31<sup>st</sup>, property tax revenues are up 19% over the same period last year, due largely to an increase in revenue from unsecured property taxes. In the City of Concord, revenue from unsecured property tax comes either for business personal property (office equipment, owned or leased), possessory interest taxes or supplemental assessments based on prior ownership of secured property. Traditionally, the City receives all of the tax from unsecured revenue by mid-year. Therefore, staff does not expect this higher level of growth to continue throughout the entire fiscal year. No adjustment to the overall \$20.1 million property tax revenue budget is recommended. The following table shows revenue from property taxes in the prior year and current fiscal year as well as the recommended increase.

**Table 3: Property Taxes - Prior and Current Fiscal Year**

FY 2013-14			FY 2014-15			
Adopted Budget	Actual @ Mid-Year	Year-End Actual	Adopted Budget	Actual @ Mid-Year	Year-End Projection	Recommended Adjustment
19,063,985	5,942,375	18,783,602	20,115,243	7,064,739	\$20,115,243	0

- **Regular (non-Measure Q) Sales Tax:** The budget for regular (non-Measure Q) sales tax is 5% higher than the actual amount that was received for the prior year. Based on the 6-month trend of receipts (which are up 7% over the same period last year), staff does not recommend an increase to this revenue source. The following table shows revenue from regular sales taxes in the prior year and current fiscal year.

**Table 4: Regular (non-Measure Q) Sales Tax - Current and Prior Fiscal Year**

FY 2013-14			FY 2014-15			
Budget	Actual @ Mid-Year	Year-End Actual	Budget	Actual @ Mid-Year	Year-End Projection	Recommended Adjustment
26,867,706	6,626,397	28,002,482	29,415,000	7,072,046	29,415,000	\$0

- **Miscellaneous Revenues:** Staff is proposing adjustments to other General Fund revenues, as described below. Together, the recommended adjustments to the following sources total \$1.5 million.

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**(a) Franchise Fees: \$877,000 revenue augmentation**

As noted above in the discussion of prior year revenue, revenue from the City's franchise agreement with Concord Disposal increased due to prior modifications to the agreement. The current year (FY 2014-15) franchise fee will increase by 2% from 10% to 12%. As a result, \$760,000 of the proposed increase relates to Concord Disposal. The remaining portion reflects increased revenue from the City's cable franchise with Comcast and the video franchise revenue with AT&T. At the end of the prior year, the City received \$5.962 million in total franchise revenue, however, the budget for the current year is \$5.223 million. The recommended increase will bring the new budget to \$6.1 million.

**Other Revenue: \$581,763 revenue augmentation**

- State Mandated Cost Reimbursements, \$145,000: As of December 31, the City has received \$145,000 in reimbursement for costs it incurred to comply with State Mandated Programs in prior years. Staff recommends increasing the budget projection for this item to reflect the revenue already received. Currently, the State owes the City of Concord \$1.4 million in reimbursable costs. However, the State routinely suspends repayment and this revenue source is unpredictable. For example, as of mid-year in the prior fiscal year (FY 2013-14), the City received \$1,177 in reimbursement payments. For this reason, staff recommends recognizing the revenue that has already been received this year, but not increasing the budget further. Additionally, this revenue should be considered one-time revenue.
- Development Center Holding Account, \$436,763: As noted above, on May 27, 2014, Council adopted Resolution 14-42, which authorized various expenditures related to financial and accounting support for development and implementation of financial and business processes in the Accela Permitting System. The expenditures were to be offset by \$436,763 in a Development Center Holding Account (Project No. 2304). Unfortunately, the revenue adjustment did not occur by the end of the fiscal year. This adjustment reflects the revenue for this item, which will be recognized in the current FY 2014-15 fiscal year. This is one-time revenue.

**(b) Fee Adjustments: Consider and provide direction on a \$21,000 revenue adjustment**

Senior Center Revenue: The City Council should consider and provide direction to staff on the possibility of re-opening the Senior Center for use on Thursdays without requiring a facility use payment from the Senior Club. This option is further described later in this report and if supported by Council would reduce Senior Center revenue by \$21,000. Staff is asking for specific direction from Council on this item.

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**General Fund Revenue Summary**

In total, staff is proposing to increase FY 2014-15 budgeted revenue by \$1.459 million. Of this amount, \$877,000 is from an on-going source: increased franchise fee revenue. Twenty-one thousand is a reduction in revenues and the remaining \$581,763 is one-time revenue: \$436,763 from developer deposits in prior years and \$145,000 from reimbursements of State mandated costs. No adjustments are proposed for regular or Measure Q sales tax revenue.

**Table 5** provides a summary of General Fund revenue for the FY 2014-15 Municipal Budget and the proposed amendments.

**Table 5: General Fund Revenue Summary – FY 2014-15**

<b>Regular Revenues</b>	<b>FY 2014-15 Adj. Budget</b>	<b>Actual @ Mid-Year</b>	<b>Percent Collected</b>	<b>FY 2014-15 Projected</b>	<b>Proposed Adjustment</b>
Property Tax (includes VLF In-lieu)	20,115,243	7,064,739	35.12%	20,115,243	0
Sales Tax (includes In-lieu)	29,415,000	7,072,046	24.04%	29,415,000	0
Franchises	5,223,000	1,462,354	28.00%	6,100,000	877,000
Transient Occupancy Tax	2,026,000	1,085,349	53.57%	2,026,000	0
Business License Fees	3,059,471	1,321,787	43.20%	3,059,471	0
Total Charges for Services, Licenses, and Permits	7,779,463	3,664,933	47.11%	7,779,463	0
Other Revenues	5,686,044	2,816,985	49.54%	6,267,807	581,763
<b>Regular Revenue Total</b>	<b>\$73,304,221</b>	<b>\$24,488,193</b>	<b>33.41%</b>	<b>\$74,762,984</b>	<b>\$1,458,763</b>
<b>Measure Q Revenue</b>					
Measure Q Funds Used to Support Operations	7,723,000	3,762,146	60.40%	7,723,000	0
Measure Q Contribution to Reserves	3,886,000			3,886,000	0
<b>Total Measure Q Revenue</b>	<b>\$11,609,000</b>	<b>\$3,762,146</b>	<b>32.41%</b>	<b>\$11,609,000</b>	<b>\$0</b>
<b>Total Revenues</b>	<b>\$84,913,221</b>	<b>\$28,250,339</b>	<b>33.27%</b>	<b>\$86,371,984</b>	<b>\$1,458,763</b>

The total amount for appropriation at mid-year is as follows:

- \$0.5 M of prior year Measure Q budget residual funds
- \$1.5 M of prior year budget residuals funds (subject to the Fiscal Sustainability Ordinance)
- \$1.5 M of current year revenue adjustments
- **\$3.5 M total**

**(c) CURRENT YEAR (FY 2014-15) 6-MONTH REVIEW OF GENERAL FUND EXPENDITURES**

As of December 31, 2014, the City had spent 43% of the FY 2014-15 General Fund budget, and overall the fund is on track to meet the adopted budget. However, during the course of this mid-year review, the need for new expenditures and budgetary transfers became evident.

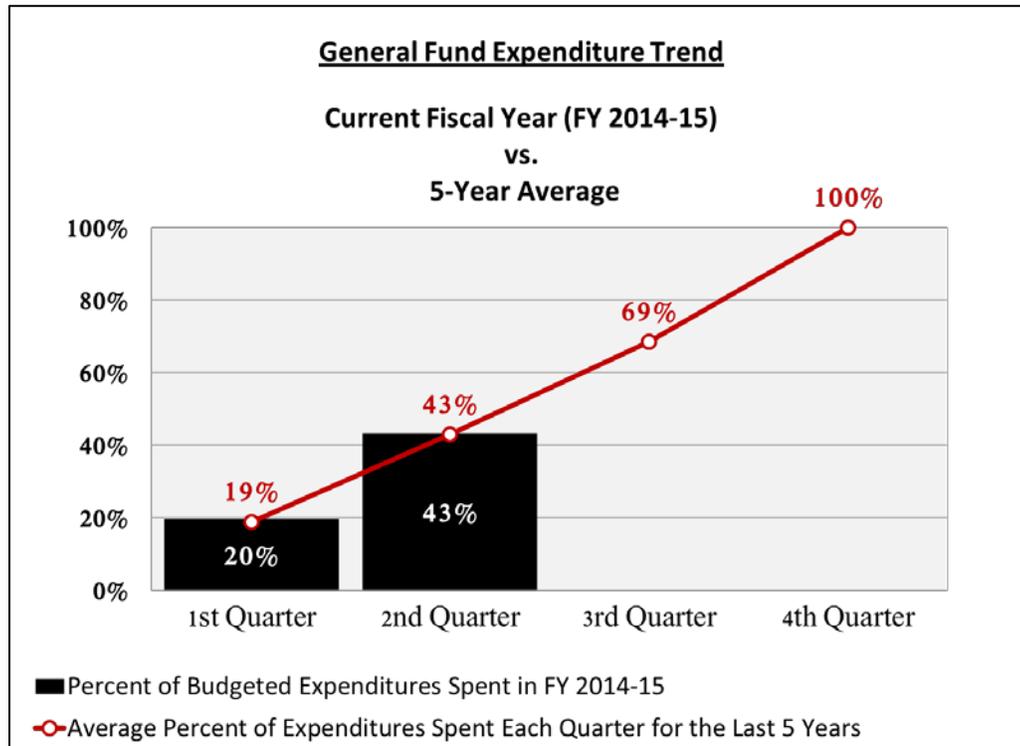
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Figure 2 demonstrates the expenditure trend in the General Fund during the first and second quarters of the fiscal year.

**Figure 2: General Fund Expenditure Trend: Current Fiscal Year Compared to the 5-Year Average**



A description and rationale for the new expenditures and transfers recommended by staff follows.

Based on budget residual funds from the prior year (FY 2013-14) and staffs’ recommended revenue adjustments, a total of **\$3.5 million is available for appropriation at mid-year** for the current fiscal year (FY 2014-15). This total is comprised of the following

- \$0.5 M of prior year Measure Q budget residual funds
- \$1.5 M of prior year budget residuals funds (subject to the Fiscal Sustainability Ordinance)
- \$1.5 M of current year revenue adjustments

Staff’s recommendations for each category are below.

**Measure O Funded Capital Projects: \$554,000**

Staff recommends using these budget residual funds to help finance several infrastructure investments that will have a direct benefit to Concord’s residents and businesses. In preparing the list of recommended

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projects, staff used the following selection criteria with the goal of having each project meeting one or more of the enumerated criteria.

- Restores or improves a service to the community
- Enhances infrastructure maintenance, thereby reducing long-term capital costs
- Leverages non-city financial resources (grants, donations, inter-governmental support, etc.)
- Significant return on investment (public safety improvements or reduced future operating expenses)
- Shovel ready project
- Aligns with the high-priority results of the Community Satisfaction Survey
- One-time expenditures that relate to a Council Priority Focus Area

The following table summarizes the recommended investments/projects. Each project was discussed with the City Council in detail at the January 13, 2015 Fiscal Planning Workshop.

**Table 6: Summary & Description of Recommended Infrastructure Improvements with Prior Year (FY 2013-14) Budget Residual Funds**

#	Project Title	Description	Amount
1	Replace playground equipment at Baldwin Park	This project replaces old playground equipment at Baldwin Park. The City Council approved moving forward with this item at its December 9, 2013 meeting in order to take advantage of a grant program by the manufacture. Installation of the new equipment is scheduled to begin in February/March 2015.	\$126,775
2	Purchase portable ADA assisted listening equipment to be housed at the Senior Center and available for use at other City facilities	This portable loop system (hearing loop or T-loop) is an assistive listening system that provides access to facilities for those with a hearing impairment. It takes a sound source and transfers it directly to a hearing aid without background noise.	\$5,600

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#	Project Title	Description	Amount
3	Repair and maintain existing pour-in-place rubber playground surfaces at citywide parks	<p>This project will perform preventative and corrective maintenance on all pour-in-place rubber playground surfacing in City parks. Benefits include:</p> <ul style="list-style-type: none"> <li>• Improved safety and durability of rubberized surface</li> <li>• Minimize likelihood of tripping on cracks or uneven surfaces</li> <li>• Protect surfaces from granulation and UV damage</li> <li>• Extend the life of current rubber surfaces</li> <li>• Enhanced aesthetic appearance of rubber playground surfaces</li> <li>• Ensure ADA transition surfaces are free of obstacles</li> </ul>	\$45,000
4	Remove the former bocce area and the demolish old storage building at Concord Community Park	This project will remove a dilapidated storage building and old bocce courts at Concord Community Park. The project will enhance security and safety at the park, address deferred maintenance and improve visual attractiveness of park.	\$30,000
5	Design funding for the Detroit Avenue Paving Project	The City has received approval to use grant funds for paving improvements along Detroit Avenue from the Metropolitan Transportation Commission and the Contra Costa Transportation Authority. Pavement design cost is not eligible for funding through the grant and it was necessary for staff to utilize the project's match funds for construction (Local Measure J funds) to initiate the pavement rehabilitation design on an expedited basis, in order to meet MTC's deadline for obligating construction funds by the end of April 2015.	\$50,000
6	Replace public restrooms and concession facility at Willow Pass Park	This project will replace one of the two sets of restrooms and concession areas at Willow Pass Park, near Athletic Fields' #1 and #2. The restrooms/concession building is in need of replacement. The building is located in a heavily used park location and improved facilities will increase the attractiveness and help the City attract and compete for larger tournaments.	\$297,000*
<b>Total</b>			\$554,375

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\*The total project cost for the Willow Pass Park bathroom/concession replacement is \$425,000. In the next section of this report, staff recommends that the remaining \$128,000 be funded with a portion of the additional revenue adjustments from the current fiscal year.

**General Fund Expenditure Adjustments**

In this section, staff recommends adjustments to the General Fund budget that total \$2.6 million.

**1. Non-Departmental**

• **Post-employment liability – Retiree Medical: \$2.2 M appropriation**

At the time that the original FY 2014-15 budget was adopted, the underlying economic conditions facing City government and the need to cover ongoing operational costs did not allow the City to budget the full annual recommended contribution for its retiree medical benefit liability. However, the availability of monies from the prior fiscal year and the upward revenue adjustments in this fiscal year provide an opportunity to fully fund the annual recommended contribution towards this liability at this time. The City has an annual recommended contribution of \$4.815 million to fully fund its liability for post-employment medical benefits over time. The FY 2014-15 budget included \$2.583 million towards this amount, and left \$2.232 million of the annual contribution unfunded. As in previous years, staff is recommending this unfunded amount be addressed at mid-year. This appropriation aligns with the Fiscal Sustainability Ordinance for the use of General Fund residual revenue from FY 2013-14.

**2. Capital Project Budget**

• **Willow Pass Park Public Restroom/Concession Replacement: \$128,000 appropriation**

As noted earlier in this report, the total project cost for the Willow Pass Park bathroom/concession replacement is \$425,000. In addition to the \$297,000 that is recommended to be funded with Measure Q budget residual funds, staff recommends allocating the remaining \$128,000 from a portion of the revenue adjustments for the current fiscal year.

**3. Public Works Department: \$95, 000 annually (see breakdown below)**

• **Program Coordinator Position (new) in Public Works: \$98,000 annually / \$25,000 in FY 2014-15**

The need for a Program Coordinator Position is a consequence of employee downsizing during the Great Recession. Concord reduced staffing levels during the Great Recession by roughly 25% citywide, but the Public Works Department lost more than 50% of its workforce in certain workgroups and more than 30% department-wide, resulting in the distribution of existing responsibilities among remaining Public Works staff. This had a significant impact on the Parks Division

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because it required the transferring special event coordination, and coordination of volunteer activities in the parks (service clubs, Eagle Scouts, neighborhood groups, and others) to Parks Division staff that had previously dedicated their time to parks maintenance activities. Athletic field permit administration was also transferred to Public Works from the downsized Parks and Recreation Department which increased the complexity of Parks Division responsibilities and diverted attention from maintenance operations.

The creation of this position will improve service delivery and maintenance levels of City parks and the enhanced coordination of City special events. The position would take on special event coordination (the City has over 60 each year, including the Music and Market series), arrange City public works support for the events (labor and materials), handle athletic field permits, schedule athletic fields for youth sport programs and coordinate volunteer activity and Adopt a Park programs in City parks and other maintenance areas. The addition of this position will allow Parks Division maintenance staff to concentrate their time on parks maintenance activities. Additionally, this will create capacity within the Parks function to support the Local Reuse Authority as it plans for and builds the park features on the former Concord Naval Weapons Station and aid in coordination with the East Bay Regional Parks District.

The total compensation cost (salary and benefits) for this position is estimated at \$120,000 annually. The annual cost would be partially offset by the exchange of an existing part-time position which is currently budgeted at \$22,000. Due to the time that it will take to complete the recruitment and selection process, it is estimated that approximately \$25,000 will be needed in the current fiscal year. The full annual additional amount of \$98,000 for the position will be built into the upcoming FY 2015-16 operating budget. This position requires a meet and confer process with Local 29.

- **Senior Center Lighting Retrofit Project: \$70,000 appropriation**

Lighting at Concord's Senior Center is controlled through a sophisticated computer management system. The original system is beginning to fail, causing interior and exterior lights to either stay on 24/7 or not operate at all. The computer management system is obsolete and replacement control boards are no longer available. Staff recommends the allocation of \$70,000 to retrofit and modernize the system. This will improve safety at the Senior Center and reduce maintenance costs for the system.

**4. Parks & Recreation \$59,000 (see breakdown below)**

- **Inflatable Play Structures for Concord Community Pool: \$35,000 appropriation**

Staff recommends that the City Council approve the purchase of two inflatables for Concord Community Pool (CCP) for the summer recreational aquatics program. Inflatables are bounce houses on water, which are challenging and fun for users of all

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ages. A trend for aquatic programs over the past decade has been to increase play options. Several neighboring aquatics centers have elements like spray parks, slides, and Zero Depth Play Structures.

When the Concord Community Pool (CCP) was renovated in 2004, the initial plans included a Zero Depth Play Structure inside the facility. However, the play structure was eliminated as a cost saving measure. CCP has both the pool space and time to accommodate a new and innovative element, such as inflatables. By adding inflatables to the program offerings, staff aims to further highlight Concord as a City “where families come first,” by bringing more recreational aquatic, primarily families, to the facility as well as increase cost recovery in future years. Staff and the City Attorney have researched the safety of pool inflatables and determined that they do not pose an increase in risk to pool users or the City’s liability.

- **Restore Thursday Full Day Operations at the Senior Center and Adjust Backfill Revenue: \$24,000 appropriation**

Before the recession, Thursday hours at the Senior Center were staffed with permanent staff. The City was able to eliminate a full-time position at the Senior center to save General Fund money in response to the Great Recession, but it required closing the Center on Thursdays and adjusting the remaining staff’s work week from five days a week to four. In response to the Thursday closure, the Senior Club volunteered to pay for Thursday morning operations of the Senior Center; the City staffed it on Thursday mornings with temporary employees. The Senior Club was paying \$21,000 a year until mid-year last year, when Council temporarily suspended payment from the Club.

Over the last six months, staff has studied the Center’s operations and has determined that it is possible to re-open the Senior Center for a full day’s operation on Thursdays (9:00 am to 5:00 pm) without adding additional permanent staff. Rather, the City will continue to rely on temporary staff to supplement permanent staff and will modify the work weeks of remaining permanent staff to five-day work weeks. This will result in the loss of \$21,000 a year in revenue without a subsequent decrease in operation costs; in fact operational costs will increase by \$3,000 a year for additional part-time support to operate the center on Thursdays. Staff needs specific direction from Council on this item.

## **5. Community & Economic Development Department**

- **Associate Civil Engineer Position (new): \$32,000 annually / \$10,000 in FY 2014-15**

Staff recommends the addition of an Associate Civil Engineer position within the Capital Improvement Program of the Engineering Division. The position will be responsible for managing capital projects related to infrastructure maintenance and repairs including roads, parks, sewers, stormwater compliance, and other City

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facilities. This position is warranted based on the current pipeline of capital improvement projects as well as the anticipated project management needs that will result from potential debt financing of infrastructure improvements. The total compensation cost (salary and benefits) for this position is estimated at \$160,000 annually; however, as is typical with engineering positions, approximately 80% of the cost for this position will be reimbursed from capital projects, thus having a 20% impact on the General Fund (\$32,000 annually). Due to the time that it will take to complete the recruitment and selection process, it is estimated that approximately \$10,000 will be needed in the current fiscal year from the General Fund. The full annual amount for the position will be built into the upcoming FY 2015-16 operating budget.

## **6. Finance Department**

- **Actuarial Reports Required by New GASB 68 Pronouncement: \$20,000 appropriation**

The Governmental Accounting Standards Board (GASB) issued a new pronouncement (GASB 68) which revises existing standards of reporting for most pension plans; as a result, new actuarial reports are required to obtain the necessary reporting data. For the City of Concord, this is effective fiscal year ending June 30, 2015. Beginning in January 2015, CalPERS will contract with its members to prepare the newly required actuarial plans at a potential cost of \$4,000 per plan. As the City has five plans within CalPERS (three tiers for Miscellaneous and two tiers for Safety), the projected cost will be \$20,000; as this is a new requirement and the cost was not included in the adopted budget.

## **7. City Council**

- **Membership and Conference Cost Increases: \$25,000 appropriation**

Consistent with the Council's Priority Area of Focus for Organizational Health, Economic Development and Infrastructure Maintenance, and the desire for Council to form strong relationships at a regional, state and national level in order to advocate and lobby for the City of Concord's needs, the City has re-joined two national organizations: The U.S. Conference of Mayors and the National League of Cities. Additionally, the Mayor has represented the City at conferences for each of these organizations this year. To reflect the City's stepped up involvement in these organizations and the expenditures that support the City's involvement, \$25,000 is requested to be added to the City Council's membership and conference budget.

### **General Fund Appropriation Summary**

The aforementioned General Fund adjustments increase total expenditures approximately \$2.569 million. Table 7 provides a summary of General Fund expenditures for the FY 2014-15 Municipal Budget and the proposed amendments by department.

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**Table 7: General Fund Appropriation Summary**

<b>Departmental Expenditures</b>	<b>FY 2014-15 Adj. Budget</b>	<b>Actual @ Mid-Year</b>	<b>Percent Collected</b>	<b>FY 2014-15 Projected</b>	<b>Proposed Adjustment</b>
City Attorney	1,252,560	484,985	38.72%	1,252,560	0
City Manager / City Council	3,123,795	1,505,543	48.20%	3,148,795	25,000
Community & Economic Development	6,122,339	2,573,566	42.04%	6,132,339	10,000
Finance	3,697,055	1,295,536	35.04%	3,717,055	20,000
Non-departmental	11,265,870	5,056,564	44.88%	13,497,870	2,232,000
Human Resources	1,390,737	563,128	40.49%	1,390,737	0
Parks and Recreation	4,401,210	2,118,288	48.13%	4,460,210	59,000
Police	46,284,728	21,539,234	46.54%	46,284,728	0
Public Works	6,425,939	2,988,440	46.51%	6,520,939	95,000
<b>Departmental Expenditure Sub-total</b>	<b>\$83,964,233</b>	<b>\$38,125,284</b>	<b>45.41%</b>	<b>\$86,405,233</b>	<b>\$2,441,000</b>
<b>Capital Projects and Transfers</b>					
Various Capital Projects	849,983	299,876	35.28%	849,983	0
Willow Pass Park Restroom/Concessions				128,000	128,000
<b>Capital Projects and Transfers Sub-total</b>	<b>\$849,983</b>	<b>\$299,876</b>	<b>35.28%</b>	<b>\$977,983</b>	<b>\$128,000</b>
<b>Total Expenditures</b>	<b>\$84,814,216</b>	<b>\$38,425,160</b>	<b>45.31%</b>	<b>\$87,383,216</b>	<b>\$2,569,000</b>

Summary of General Fund Revenue and Expenditure Adjustments

The total amount of funds that are available for appropriation is \$3.5 million: \$0.5 million is from prior year (FY 2013-14) Measure Q budget residual funds; \$1.5 million is from non-Measure Q prior year budget residuals funds, which are subject to the provisions of the Fiscal Sustainability Ordinance; and \$1.5 million of current year revenue adjustments. Staff has recommended appropriations related to these funds that total \$3.1 million (\$0.5 million on Measure Q funded infrastructure projects and \$2.6 million in General Fund expenditures).

This leaves a difference of approximately \$360,000 that staff is not recommending for appropriation at this time. At the January 13 Fiscal Planning Workshop, staff discussed a number of economic development initiatives with the City Council. Based on City Council feedback at the workshop, staff is reassessing the enhancements to the economic development program and will return to the City Council at the March 28 Workshop for additional discussion. While costs for an enhanced economic development program are not known at this time, staff recommends reserving this \$360,000 so that Council will have funding available to support any enhancements it decides to pursue subsequent to the March 28 workshop.

**(d) Amendment to FY 2014-15 Local Reuse Authority Operating Loan**

Staff is recommending a mid-year increase of the FY 2014-15 operating loan to the Local Reuse Authority (LRA) in the amount of \$608,000. This will increase the FY 2014-15 loan from Concord's General

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Fund to the LRA from \$1,506,000 to \$2,114,000, which will be repaid with interest. The additional request of \$608,000 relates to the following four activities:

**1. *U.S. Coast Guard Land Negotiations & Development Plans: \$97,000***

During the course of the first six months, the LRA incurred costs for outside counsel and consultants to develop preliminary term sheets and other documents to aid in the selection of a development partner and support negotiations. The LRA also incurred consultant costs to review preliminary land use concepts from potential development partners and met with each firm to refine planning concepts. These prior costs totaled to \$32,000. In addition, the LRA will need to:

- Secure a consultant to lead and coordinate the US Coast Guard site property sales/transfer including aid in the selection of a development partner and to support negotiations (\$40,000)
- Secure a consultant firm to review preliminary land use concepts from potential development partners and work with selected development partner to refine planning concepts. (\$5,000)
- Obtain legal consultation/financial consultation for review of negotiations documents and to aid in preparation of agreements with selected development partner. (\$20,000)

The above activated are projected to cost \$97,000. Staff will seek reimbursement of this \$97,000 through sale of the U.S. Coast Guard property.

**2. *LRA Project Management Office Personnel Support: \$136,000***

As the City transitions into specific reuse planning and collaboration with a Master Developer, the LRA needs to retain the services of a senior manager to support the City's goals and help oversee land development. The senior manager will also provide for continuity of management and succession planning for the LRA Executive Director, as development activities will span multiple years and it will be important to retain staff knowledge of the project. Depending upon the qualifications of the candidates, the position may be filled at a level that is equivalent to a Department Head, Deputy City Manager or Division Manager. Total compensation cost (salary and benefits) for this LRA management position is estimated at \$200,000 to \$250,000 annually. Due to the time that it will take to complete the recruitment and selection process, it is estimated that approximately \$84,000 will be needed in the current fiscal year. The full annual amount for the position will be built into the LRA operating loan in future years.

In addition to the aforementioned position, staff recommends that the LRA budget be amended to include \$52,000 for additional support from current City employees to assist with land transfer and development activities. Specifically, assistance is needed with infrastructure planning (for parks, utilities, environmental mitigation, etc.) as well as the evaluation of financial aspects of land transfer and development proposals. Depending upon the specific support that is needed, one or more current employees will allocate their time to the Base reuse project. In general, when existing staff work on a project for the LRA, the City will experience salary savings in other funds.

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**3. Risk Assessment & Engineering Studies: \$260,000**

In an effort to accelerate land transfer, the LRA is in the process of evaluating options to privatize the cleanup of a roughly 500 acre parcel (Bunker City). While the cleanup and related costs will be covered by the Navy, the LRA needs to fund a sampling and testing program to assess the risks associated with privatizing the cleanup and engineering studies to protect Mt Diablo creek during remediation. It is estimated that the sampling and testing program will cost \$260,000.

**4. Legal Document Preparation/Master Developer Negotiations/Insurance Broker Selection: \$115,000**

In order to accelerate negotiations with the East Bay Regional Park District and develop a memorandum of agreement between the District and the City, the LRA is projected to incur additional legal expenses. In addition, legal and real estate advisory services related to protracted land transfer negotiations with the Navy and insurance broker selection services are projected to require additional funding. The added legal fees are estimated at \$100,000 and insurance broker coordination is estimated at \$15,000.

**(e) Other Fund Amendments**

Staff is recommending changes to non-General fund accounts during this mid-year review. Each is outlined below:

• **City of Concord Retirement Systems (CCRS) Fund (800): \$95,000 appropriation**

In 1998, the City contracted for medical benefits with PEMHCA (CalPERS health) for all active employees and authorized access for CCRS retirees. This was a one-time election available to CCRS participants who were retired at the time the City converted to PEMHCA.

During a routine review of the CCRS retiree medical benefit files, staff discovered a 2008 CalPERS (California Public Employees' Retirement System) alert that modified the calculation for those employers using the unequal method for calculating the contracting Agency's pick-up of medical costs for retirees.

Staff determined that the revised 2008 calculation was not implemented in accordance with the CalPERS alert for the CCRS retirees (this alert is not applicable to non-CCRS as the City uses the equal method for calculating the City's pick-up for regular CalPERS members). After learning of this error, staff conducted a significant amount of research to determine the City's obligation, as well as the fiscal impacts of correcting this oversight.

It should be noted that there are currently 32 CCRS retirees who participate in PEMHCA. This is a closed plan and no new participants can add coverage. This population will decrease over time due to the eventual deaths of participants.

Staff recommends correcting the City's pick-up of CCRS PEMHCA medical costs to \$103.70 per month (from \$60.25 per month) effective January 1, 2015 and to refund the CCRS retirees the

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health premium underpayment from 2008 through December 31, 2014. A budget appropriation is needed to cover the refund payments, which will total approximately \$95,000, or approximately \$3,000 per retiree for the 32 CCRS retirees who currently participate in PEMHCA. There is sufficient balance available in the CCRS fund to cover this appropriation.

- **Housing Administration Fund (245): \$40,000 appropriation**

The City has a First Time Home Buyer Loan program that provides silent second mortgages to income/program eligible home buyers. The program is experiencing increased interest from the public. Staff is requesting \$40,000 to fund two additional loans for the January through June timeframe. There is sufficient balance available in the Housing Administration Fund to cover this appropriation.

- **Housing Conservation Fund (252): \$15,000 appropriation**

The City's Affordable Housing Program monitors and preserves existing affordable housing units created through the former Redevelopment Agency. In addition, the program services existing single family and multi-family loans and from time to time renegotiates these loans as well as existing regulatory agreements. In order to run the program, staff requires outside legal, monitoring and financial services. Staff is requesting \$15,000 in additional funds for legal and consultant services to meet the demands this program is experiencing. There is sufficient balance available in the Housing Conservation Fund to cover this appropriation.

- **Golf Fund (700): Consider and provide direction on a decrease in \$2,000 of revenue**

Staff is bringing forth the option to waive green fees for high school teams at the Diablo Creek Golf Course. Currently the City has a discounted program for the high school golf programs; Ygnacio Valley High School and Concord High School pay the discounted rate of \$500 per team to use the golf course for practice sessions for their boys and girls teams. Without this discount each team would pay approximately \$3,000 based on their current use. Staff conducted a brief survey of fees paid by other high school teams at neighboring courses and found that, while some high schools within Contra Costa County pay green fees, the remaining three high schools in the Mt. Diablo Unified School District are not charged green fees. These schools are:

- Northgate - no charge at Boundary Oaks (public course)
- College Park – no charge at Contra Costa Country Club (private course)
- Clayton Valley – no charge at Oakhurst Country Club (private course)

Staff is asking for specific direction from Council on this item. There is sufficient balance available in the Golf Fund to absorb this decrease in revenue.

**Non-General Fund Capital Projects**

- **Measure J Fund (475): \$7,000 appropriation**

**Project No. 2133 (Arnold Industrial Way at Highway 4 On/Off Ramps Traffic Signal Installation)**

This project included the installation of a new traffic signal on Arnold Industrial Way at the Highway 4 Westbound On/Off ramps. This area of North Concord has been the target of new proposed commercial centers along Arnold Industrial Way and has experienced traffic flow from

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the nearby Lowe's Shopping Center, as well as the SR4 freeway ramp; therefore the installation of a traffic signal was warranted at this location. Construction of this project is almost complete and staff has been working with the contractor to negotiate final accounting and contract change orders. The final change order (#4), in the amount of \$17,889, includes extra work completed by the contractor which was outside the original project scope and construction contract. This work includes: additional effort necessary to install the Controller Cabinet foundation; replacing conduit from PVC to Rigid Steel; relocation of a Tesoro sign; and additional trench work to accommodate a relocated signal pole. This project requires an additional \$7,000 to fully fund the costs associated with the aforementioned contract change order and associated administrative costs. There are sufficient funds in the Measure J fund balance (475) to cover this appropriation.

- **Off-site Street Improvement Program (OSIP) Fund (420): \$43,436 transfer**

*Project No. 2296 (Concord Blvd. Power Pole Relocation and Pavement Rehabilitation – Sixth Street to Farm Bureau Road)*

This project is the follow-up to Project No. 2052 (Concord Boulevard Gap Closure – Phase II) and includes the work that remained uncompleted due to grant funding constraints. The scope for Project No. 2296 includes completion of the shoulder and parking lane paving between Sixth Street and Farm Bureau Road (following the relocation of the utility poles) and the installation of striping to complete the Class II Bike lanes within the original project limits. After the construction contract was awarded on November 18, 2014, routine soils testing was conducted at the site which showed the presence of contaminated materials in quantities sufficient to require removal and disposal at a qualified landfill. Such disposal was not included in the project bid documents. An additional appropriation of \$43,436 is requested to enable the execution of a contract change order for the additional costs to the contractor, as well as costs to the construction manager to monitor the proper disposal of the materials. There are sufficient funds remaining in completed Project No. 2052. Staff recommends transferring \$43,436 in OSIP funds (Fund 420) from Project No. 2052 to Project No. 2296 to fully-fund the construction of this project.

- **Encumbrances for Enterprise<sup>3</sup> & Internal Service<sup>4</sup> Funds**

In budgeting and financial reporting, encumbrances for contracts and purchase orders from the prior fiscal year (FY 2013-14) are not automatically rolled over in enterprise and internal service funds. As a result, an amendment is requested to reinstate \$987,607 for services and equipment that was encumbered from the prior fiscal year and will be expensed in the current 2014-15 fiscal year.

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<sup>3</sup> **Enterprise Funds** are used to account for City operations financed and operated in a manner similar to a private business. The intent is that the cost of providing goods and services be financed primarily through user charges, rather than by general revenues such as taxes.

<sup>4</sup> **Internal Service Funds** are used to account for goods or services that are provided to one department by another on a cost reimbursement basis.

**ACCEPT FISCAL YEAR 2014-15 MID-YEAR REVIEW AMENDING THE FISCAL YEAR 2014-15  
MUNICIPAL BUDGET. RESOLUTION NO 15-6 FOR ADOPTION, RESOLUTION  
NO. 15-7 FOR CONSIDERATION, AND RESOLUTION NO. 15-8 FOR ADOPTION**

January 27, 2015

Page 25 of 27

**Table 5: Enterprise and Internal Service Fund Adjustments for Encumbrances**

<b>Fund Name</b>	<b>Fund Type</b>	<b>Fund No.</b>	<b>Amount</b>
Post-Retirement Health Benefits Fund	Internal Service	600	1,080
Building Maintenance / Replacement Fund	Internal Service	630	55,475
Fleet Maintenance / Replacement Fund	Internal Service	633	631,282*
Information Technology Replacement Fund	Internal Service	634	146,315
Sewer Fund	Enterprise	710	153,455
<b>TOTAL</b>			<b>\$987,607</b>

\* Includes \$182,034 for an asphalt truck, and \$194,851 for various Ford trucks, police vehicles, and cars that were previously approved by the City Council.

**Fiscal Impact**

The proposed revenue adjustments to the FY 2014-15 General Fund Budget reflect a total of \$3.5 million: \$0.5 million is from prior year (FY 2013-14) Measure Q budget residual funds; \$1.5 million is from non-Measure Q prior year budget residuals funds, which are subject to the provisions of the Fiscal Sustainability Ordinance; and \$1.5 million of current year revenue adjustments.

Staff has recommended appropriations related to these funds that total \$3.1 million as well as an increase to the Local Reuse Authority's FY 2014-15 operating loan by \$608,000.

The fiscal impact on non-general funds accounts is listed below.

- City of Concord Retirement Systems (CCRS) Fund (800): \$95,000 appropriation
- Housing Administration Fund (245): \$40,000 appropriation
- Housing Conservation Fund (252): \$15,000 appropriation
- Golf Fund (700): -\$2,000 revenue adjustment
- Project No. 2133 - Arnold Industrial Way at Highway 4 On/Off Ramps Traffic Signal Installation: \$7,000 Measure J appropriation
- Project No. 2296 - Concord Blvd. Power Pole Relocation and Pavement Rehabilitation – Sixth Street to Farm Bureau Road: \$43,436 OSIP transfer from Project No. 2052
- Encumbrances for Enterprise and Internal Service Funds: \$987,607, as noted below:
  - Post-Retirement Health Benefits Fund (600), Carryover of Encumbrances: \$1,080
  - Building Maintenance Fund (630), Carryover of Encumbrances: \$55,475
  - Fleet Maintenance Fund (633), Carryover of Encumbrances: \$631,282
  - Information Technology Replacement Fund (634), Carryover of Encumbrances: \$146,315
  - Sewer Operating Fund (710), Carryover of Encumbrances: \$153,455

**ACCEPT FISCAL YEAR 2014-15 MID-YEAR REVIEW AMENDING THE FISCAL YEAR 2014-15 MUNICIPAL BUDGET. RESOLUTION NO 15-6 FOR ADOPTION, RESOLUTION NO. 15-7 FOR CONSIDERATION, AND RESOLUTION NO. 15-8 FOR ADOPTION**

January 27, 2015

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**Public Contact**

Posting of Council Agenda.

**Alternative Courses of Action**

The City Council could choose not to approve any of the recommended staff actions or additional items for Council consideration. In doing so, any additional revenue that is received above the current budget could be recognized by the City Council later in the fiscal year or be appropriated at the end of the fiscal year as budget residual funds, in accordance with the City's Fiscal Sustainability Ordinance. If the appropriations are not approved, the proposed activities would not occur.

**Recommendation for Action**

Actions for this staff report are divided into three separated resolutions, as described below.

1. Staff recommends:

*Adoption of City Council Resolution No. **15-6** to approve the recommended budget for the FY 2014-15 and other adjustments, as outlined Exhibit A of the resolution.*

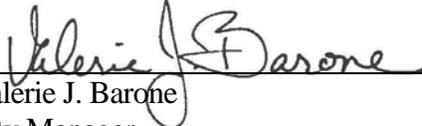
2. Should the City Council choose to restore Senior Center hours on Thursday (hereby reducing facility use revenue) and waive golf green fees for high school teams, staff recommends:

*Adoption of City Council Resolution No. **15-7** to amend the Senior Center and Golf Fund budgets for FY 2014-15, as outlined Exhibit A of the resolution.*

3. Staff recommends:

*Adoption of City Council Resolution No. **15-8** to amend the City of Concord Retirement System Fund for FY 2014-15, as outlined Exhibit A of the resolution..*

Prepared by: Jovan Grogan  
Deputy City Manager  
[Jovan.Grogan@cityofconcord.org](mailto:Jovan.Grogan@cityofconcord.org)

  
\_\_\_\_\_  
Valerie J. Barone  
City Manager  
[Valerie.Barone@cityofconcord.org](mailto:Valerie.Barone@cityofconcord.org)

Reviewed by: Karan Reid  
Director of Finance  
[Karan.Reid@cityofconcord.org](mailto:Karan.Reid@cityofconcord.org)

**ACCEPT FISCAL YEAR 2014-15 MID-YEAR REVIEW AMENDING THE FISCAL YEAR 2014-15 MUNICIPAL BUDGET. RESOLUTION NO 15-6 FOR ADOPTION, RESOLUTION NO. 15-7 FOR CONSIDERATION, AND RESOLUTION NO. 15-8 FOR ADOPTION**

January 27, 2015

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**Attachment #1: Staff Recommendations, minus CCRD**

- Resolution No. **15-6** Amending the Municipal Budget for Fiscal Year 2014-15
  - Exhibit A: Fiscal Year 2014-15 Municipal Budget Amendment Detail

**Attachment #2: Senior Center and Golf Consideration Items**

- Resolution No. **15-7** Amending the Municipal Budget for Fiscal Year 2014-15
  - Exhibit A: Fiscal Year 2014-15 Municipal Budget Amendment Detail

**Attachment #3: Amendment to the City of Concord Retirement System (CCRS) Budget**

- Resolution No. **15-8** Amending the Municipal Budget for Fiscal Year 2014-15
  - Exhibit A: Fiscal Year 2014-15 Municipal Budget Amendment Detail

**BEFORE THE CITY COUNCIL OF THE CITY OF CONCORD  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA**

**A Resolution Amending the Municipal Budget for  
Fiscal Year 2014-15**

**Resolution No. 15-6**

**WHEREAS**, the City Manager has recommended an amendment to the Municipal Budget for Fiscal Year 2014-15; and

**WHEREAS**, the amendment reflects the updated fund balances available as determined in the final accounting and audit of the City’s finances; and

**WHEREAS**, the City Council has directed staff as to any amendments thereto;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CONCORD DOES  
RESOLVE AS FOLLOWS:**

**Section 1.** Approves the recommendations of the City Manager with regard to the amendment to the Municipal Budget for Fiscal Year 2014-15, as shown in Exhibit A.

**Section 2.** This resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED** by the City Council of the City of Concord on January 27, 2015, by the following vote:

**AYES:** Councilmembers

**NOES:** Councilmembers

**ABSTAIN:** Councilmembers

**ABSENT:** Councilmembers

**I HEREBY CERTIFY** that the foregoing Resolution No. 15-6 was duly and regularly adopted at a regular meeting of the City Council on January 27, 2015.

By \_\_\_\_\_  
Joelle Fockler  
City Clerk

1 **APPROVED AS TO FORM:**

2  
3 \_\_\_\_\_  
4 Mark S. Coon  
5 City Attorney

6 Attachments:  
7 Exhibit A – Fiscal Year 2014-15 Municipal Budget Amendment Detail  
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RESOLUTION NO. 15-6  
EXHIBIT A  
Fiscal Year 2014-15 Municipal Budget Amendment Detail

**STAFF RECOMMENDATIONS, minus CCRS**

General Fund Regular Revenues

1. Franchise Fees: \$877,000
2. Other Revenue: \$581,763

General Fund Departmental Appropriations

3. City Council: \$25,000
4. Community & Economic Development: \$30,000
5. Finance: \$20,000
6. Non-departmental: \$2,232,000
7. Parks & Recreation: \$35,000
8. Public Works: \$95,000

General Fund (& Measure Q financed) Capital Projects

9. Replace playground equipment at Baldwin Park: \$126,775
10. Purchase portable ADA assisted listening equipment to be housed at the Senior Center and available for use at other city facilities: \$5,600
11. Repair and maintain existing pour-in-place rubber playground surfaces at citywide parks: \$45,000
12. Remove the former bocce area and the demolish old storage building at Concord Community Park: \$30,000
13. Design funding for the Detroit Avenue Paving Project: \$50,000
14. Replace public restrooms and concession facility at Willow Pass Park: \$425,000

General Fund Loan to the Local Reuse Authority

15. Loan to the LRA: \$608,000

Other Funds

16. Housing Administration Fund (245): \$40,000 appropriation
17. Housing Conservation Fund (252): \$15,000 appropriation
18. Golf Fund (700): -\$2,000 revenue adjustment

Non-General Fund Capital Projects and Transfers

19. Project No. 2133 - Arnold Industrial Way at Highway 4 On/Off Ramps Traffic Signal Installation: \$7,000 Measure J appropriation
20. Project No. 2296 - Concord Blvd. Power Pole Relocation and Pavement Rehabilitation – Sixth Street to Farm Bureau Road: \$43,436 OSIP transfer from Project No. 2052

Encumbrances for Enterprise and Internal Service Funds

21. Post-Retirement Health Benefits Fund (600): Carryover Encumbrances of \$1,080

22. Building Maintenance Fund (630): Carryover Encumbrances of \$55,475
23. Fleet Maintenance Fund (633): Carryover Encumbrances of \$631,282
24. Information Technology Replacement Fund (634): Carryover Encumbrances of \$146,315
25. Sewer Operating Fund (710): Carryover Encumbrances of \$153,455

**BEFORE THE CITY COUNCIL OF THE CITY OF CONCORD  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA**

**A Resolution Amending the Municipal Budget for  
Fiscal Year 2014-15**

**Resolution No. 15-7**

**WHEREAS**, the City Manager has recommended an amendment to the Municipal Budget for Fiscal Year 2014-15; and

**WHEREAS**, the amendment reflects the updated fund balances available as determined in the final accounting and audit of the City’s finances; and

**WHEREAS**, the City Council has directed staff as to any amendments thereto;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CONCORD DOES  
RESOLVE AS FOLLOWS:**

**Section 1.** Approves the recommendation of the City Manager with regard to the amendment to the Municipal Budget for Fiscal Year 2014-15, as shown in Exhibit A.

**Section 2.** This resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED** by the City Council of the City of Concord on January 27, 2015, by the following vote:

**AYES:** Councilmembers

**NOES:** Councilmembers

**ABSTAIN:** Councilmembers

**ABSENT:** Councilmembers

**I HEREBY CERTIFY** that the foregoing Resolution No. 15-7 was duly and regularly adopted at a regular meeting of the City Council on January 27, 2015.

By \_\_\_\_\_  
Joelle Fockler  
City Clerk

1 **APPROVED AS TO FORM:**

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3 \_\_\_\_\_  
4 Mark S. Coon  
5 City Attorney

6 Attachments:  
7 Exhibit A – Fiscal Year 2014-15 Municipal Budget Amendment Detail  
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RESOLUTION NO. 15-7  
EXHIBIT A  
Fiscal Year 2014-15 Municipal Budget Amendment Detail

**SENIOR CENTER AND GOLF ACTIONS**

General Fund - Senior Center

1. Restore Thursday full day operations at the senior center and backfill revenue:  
\$24,000

Golf Fund

2. Waive green fees for high school and decrease revenue by \$2,000

**BEFORE THE CITY COUNCIL OF THE CITY OF CONCORD  
COUNTY OF CONTRA COSTA, STATE OF CALIFORNIA**

**A Resolution Amending the Municipal Budget for  
Fiscal Year 2014-15**

**Resolution No. 15-8**

**WHEREAS**, the City Manager has recommended an amendment to the Municipal Budget for Fiscal Year 2014-15; and

**WHEREAS**, the amendment reflects the updated fund balances available as determined in the final accounting and audit of the City’s finances; and

**WHEREAS**, the City Council has directed staff as to any amendments thereto;

**NOW, THEREFORE, THE CITY COUNCIL OF THE CITY OF CONCORD DOES  
RESOLVE AS FOLLOWS:**

**Section 1.** Approves the recommendation of the City Manager with regard to the amendment to the Municipal Budget for Fiscal Year 2014-15, as shown in Exhibit A.

**Section 2.** This resolution shall become effective immediately upon its passage and adoption.

**PASSED AND ADOPTED** by the City Council of the City of Concord on January 27, 2015, by the following vote:

**AYES:** Councilmembers

**NOES:** Councilmembers

**ABSTAIN:** Councilmembers

**ABSENT:** Councilmembers

**I HEREBY CERTIFY** that the foregoing Resolution No. 15-8 was duly and regularly adopted at a regular meeting of the City Council on January 27, 2015.

By \_\_\_\_\_  
Joelle Fockler  
City Clerk

1 **APPROVED AS TO FORM:**

2  
3 \_\_\_\_\_  
4 Mark S. Coon  
5 City Attorney

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RESOLUTION NO. 15-8  
EXHIBIT A  
Fiscal Year 2014-15 Municipal Budget Amendment Detail

**CCRS ACTION**

City of Concord Retirement Systems (CCRS) Fund (800)

- \$95,000 appropriation to refund overpayment of medical insurance premiums