

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
ALL FUNDING SOURCES
FOR YEAR ENDING JUNE 30, 2014**

ACCOUNTING BASIS

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

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

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

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

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

PROGRAM STRUCTURE

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

The material in this section is intended to assist the reader by giving an overall summary of each Department's expenditures and personnel allocations proposed for FY 2013-14 as compared to actual or budgeted amounts in the four preceding fiscal years. Comparisons are made at the Department level and include all funding sources.

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

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

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
FUND STRUCTURE
FOR YEAR ENDING JUNE 30, 2014**

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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DEPARTMENTAL SUMMARIES
FUND STRUCTURE
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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, 2014

	Actual 2009-10	Actual 2010-11	Actual 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14
REVENUES:					
Taxes	\$ 72,007,901	\$ 72,687,376	\$ 74,873,135	\$ 67,244,377	\$ 71,621,330
Licenses and permits	1,964,479	1,228,355	1,365,186	1,242,272	1,404,187
Intergovernmental	15,221,106	15,024,491	10,873,697	11,831,462	11,340,565
Charges for current services	42,402,973	41,761,546	42,612,774	45,353,786	46,720,539
Fines and forfeitures	1,021,932	946,446	922,746	830,000	820,000
Use of money and property	6,130,116	6,843,866	3,851,797	4,918,883	5,188,555
Other	13,780,295	19,060,017	9,588,491	13,048,289	15,935,674
Total Revenues	\$ 152,528,802	\$ 157,552,097	\$ 144,087,826	\$ 144,469,069	\$ 153,030,850
EXPENDITURES:					
Current:					
Salaries and benefits	\$ 67,774,586	\$ 63,921,837	\$ 66,130,813	\$ 65,914,516	\$ 69,546,588
Operating expenditures	54,565,784	54,559,564	48,264,163	46,798,478	51,230,972
Internal Service Charges	13,095,576	11,889,687	11,115,478	11,683,934	13,296,545
Capital projects	17,383,263	16,493,633	17,514,395	14,766,169	11,090,269
Debt services	23,217,348	10,466,332	11,520,271	11,441,891	11,331,826
Total Expenditures	\$ 176,036,558	\$ 157,331,053	\$ 154,545,120	\$ 150,604,988	\$ 156,496,200
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (23,507,756)	\$ 221,044	\$ (10,457,294)	\$ (6,135,919)	\$ (3,465,350)
OTHER FINANCING SOURCES (USES):					
Conversion to unallocated reserve balance	\$ (13,466,917)	\$ 12,888,836	\$ (1,662,730)	\$ 785,878	\$ -
Transfers in	32,678,670	26,771,502	24,358,524	9,469,268	3,358,640
Transfers (out)	(32,678,670)	(26,771,502)	(24,358,524)	(9,469,268)	(3,358,640)
Total Other Financing Sources (Uses)	\$ (13,466,917)	\$ 12,888,836	\$ (1,662,730)	\$ 785,878	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (36,974,673)	\$ 13,109,880	\$ (12,120,024)	\$ (5,350,041)	\$ (3,465,350)
Fund balance at beginning of year	151,988,654	115,013,981	128,123,861	116,003,837	110,653,796
Fund balance at end of year	<u>\$115,013,981</u>	<u>\$128,123,861</u>	<u>\$116,003,837</u>	<u>\$110,653,796</u>	<u>\$107,188,446</u>

Note: 2011-12 excludes Extraordinary Items from RDA Dissolution



CITY OF CONCORD
FUND BALANCE SUMMARY BY FUND
FOR THE YEAR ENDING JUNE 30, 2014

	Estimated	Transfers				Estimated
	Fund Balance	Revenues	Expenditures	In	Out	Fund Balance
	07/01/2013					06/30/2014
GENERAL FUND	\$ 19,044,000	\$ 79,128,892	\$ 74,040,935	\$ 86,771	\$ 1,355,585	\$ 22,863,143
PAVILION FUND	\$ 479,833	\$ 845,387	\$ 404,800	\$ -	\$ 700,832	\$ 219,588
SPECIAL REVENUE FUNDS						
Gas Tax	\$ 2,876,061	\$ 3,689,446	\$ 4,534,811	\$ -	\$ -	\$ 2,030,696
Storm Water Management	2,839,352	2,013,000	2,019,258	-	-	2,833,094
Maintenance Districts	3,360,814	1,916,402	1,670,178	-	359,079	3,247,959
Art in Public Places	1,438	-	-	-	-	1,438
Traffic System Management	137,218	988	39,029	95,400	10,500	184,077
Concord/PH Health Care District	311,981	255,200	305,056	-	-	262,125
Housing & Community Services	2,975,449	1,242,190	1,195,849	-	-	3,021,790
Total Special Revenue	\$ 12,502,313	\$ 9,117,226	\$ 9,764,181	\$ 95,400	\$ 369,579	\$ 11,581,179
DEBT SERVICE FUNDS						
Concord Pavilion Revenue Bonds	\$ -	\$ -	\$ 700,832	\$ 700,832	\$ -	\$ -
Lease Agreements	-	-	1,099,637	1,099,637	-	-
Certifications of Participation	-	-	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ 1,800,469	\$ 1,800,469	\$ -	\$ -
CAPITAL PROJECTS FUNDS						
Measure C/J-I680/J	\$ -	\$ 1,097,595	\$ 1,097,595	\$ -	\$ -	\$ -
Measure J Streets/Ramps & Bond	2,033,492	1,490,743	1,681,634	-	-	1,842,601
Developers' Fees Parkland	-	-	-	-	-	-
Developers' Fees O.S.I.P.	525,754	40,803	100,000	-	-	466,557
Developers' Fees Storm Drain/TM	522,678	10,000	-	-	-	532,678
Traffic Mitigation	42,281	634	-	-	-	42,915
General Reimbursable Projects	170,000	3,949,084	5,055,084	1,106,000	170,000	-
Total Capital	\$ 3,294,205	\$ 6,588,859	\$ 7,934,313	\$ 1,106,000	\$ 170,000	\$ 2,884,751
ENTERPRISE FUNDS						
Sewer	\$ 4,753,984	\$ 22,172,171	\$ 24,457,653	\$ -	\$ -	\$ 2,468,502
Golf Course	-	1,435,605	1,375,600	-	-	60,005
Total Enterprise	\$ 4,753,984	\$ 23,607,776	\$ 25,833,253	\$ -	\$ -	\$ 2,528,507
INTERNAL SERVICE FUNDS						
Workers' Compensation	\$ 7,529,379	\$ 2,639,463	\$ 2,451,261	\$ -	\$ 100,000	\$ 7,617,581
Risk Management/ Liability	\$2,016,099	1,235,401	774,700	100,000	420,703	2,156,097
Post Retirement Healthcare	15,702,417	3,356,303	3,613,000	-	-	15,445,720
Fleet Maintenance	\$1,658,917	2,944,859	3,454,423	-	-	1,149,353
Information Technology	\$4,613,953	6,455,721	7,633,452	170,000	-	3,606,222
Building Maintenance	1,196,154	2,970,742	2,654,464	-	165,670	1,346,762
Total Internal Service	\$ 32,716,919	\$ 19,602,489	\$ 20,581,300	\$ 270,000	\$ 686,373	\$ 31,321,734
FIDUCIARY FUNDS						
Pension Trust	\$ 37,862,543	\$ 3,777,000	\$ 5,850,000	\$ -	\$ -	\$ 35,789,543
Successor Agency	-	10,363,221	10,286,950	-	76,271	-
Total Fiduciary	\$ 37,862,543	\$ 14,140,221	\$ 16,136,950	\$ -	\$ 76,271	\$ 35,789,543
TOTAL CITY	\$ 110,653,797	\$ 153,030,849	\$ 156,496,201	\$ 3,358,640	\$ 3,358,640	\$ 107,188,445

CITY OF CONCORD
REVENUE SUMMARY BY FUND (INCLUDES TRANSFERS IN)
FOR THE YEAR ENDING JUNE 30, 2014

	Actual	Actual	Actual	Adopted	Adopted
	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>Budget</u>	<u>Budget</u>
	<u>2012-13</u>	<u>2013-14</u>			
GENERAL FUND	\$ 64,165,643	\$ 80,227,968	\$ 76,754,336	\$ 75,107,243	\$ 79,215,663
PAVILION FUND	\$ 1,304,584	\$ 295,312	\$ 352,774	\$ 214,371	\$ 845,387
SPECIAL REVENUE FUNDS					
Gas Tax	\$ 2,071,670	\$ 3,200,763	\$ 3,566,026	\$ 3,317,344	\$ 3,689,446
Storm Water Management	2,094,213	2,098,255	2,074,299	2,029,000	2,013,000
Maintenance Districts	1,776,317	1,768,703	1,608,590	1,892,976	1,916,402
Art in Public Places	4,920	2,211	1,854	-	-
Traffic System Management	1,567	450	24,713	100,163	96,388
Former RDA Housing Set-Aside	3,748,850	3,555,048	47,388	-	-
Monument Community Partnership	357,209	369,107	352,510	-	-
Concord/PH Health Care District	-	-	-	-	255,200
Housing & Community Services	<u>2,235,242</u>	<u>1,988,763</u>	<u>1,047,720</u>	<u>1,468,852</u>	<u>1,242,190</u>
Total Special Revenue	\$ 12,289,988	\$ 12,983,300	\$ 8,723,100	\$ 8,808,335	\$ 9,212,626
DEBT SERVICE FUNDS					
Former RDA Tax Allocation Bonds	\$ 6,204,476	\$ 6,371,818	\$ 6,256,419	\$ 6,352,271	\$ -
Former RDA Revenue Bonds	4,280,114	507,424	506,071	502,669	-
Former RDA Parking Structure Bonds	744,882	740,820	278,106	742,966	-
Concord Pavilion Revenue Bonds	10,592,361	814,208	508,693	780,135	700,832
Lease Agreements	5,143,057	735,857	800,560	1,190,709	1,099,637
Assessment Districts	69,249	(1,039)	11,729	-	-
Certifications of Participation	<u>97,045</u>	<u>97,154</u>	<u>102,489</u>	<u>-</u>	<u>-</u>
Total Debt Service	\$ 27,131,184	\$ 9,266,242	\$ 8,464,067	\$ 9,568,750	\$ 1,800,469
CAPITAL PROJECTS FUNDS					
Measure C/J	\$ 1,346,982	\$ 1,363,779	\$ 1,447,607	\$ 1,368,679	\$ 1,097,595
Measure C I-680	359,261	129,790	62,933	-	-
Measure J Streets/Ramps	2,161,891	335,588	106,847	-	1,490,743
Measure WW	208,126	1,170,878	1,813,616	927,800	-
Developers' Fees Parkland	9,878	26,203	4,516	-	-
Developers' Fees O.S.I.P.	128,640	52,269	97,044	40,803	40,803
Developers' Fees Storm Drain/TM	25,897	96,856	16,873	9,348	10,634
Federal Street Assistance	112,422	-	-	-	-
Traffic Congestion Relief/Prop 1B	3,006,293	35,434	18,952	256,928	-
General Reimbursable Projects	<u>4,350,434</u>	<u>19,114,722</u>	<u>3,319,320</u>	<u>4,841,115</u>	<u>5,055,084</u>
Total Capital	\$ 11,709,824	\$ 22,325,519	\$ 6,887,708	\$ 7,444,673	\$ 7,694,859
ENTERPRISE FUNDS					
Sewer	\$ 19,342,835	\$ 18,634,919	\$ 19,645,294	\$ 19,715,475	\$ 22,172,171
Golf Course	<u>1,383,468</u>	<u>1,292,735</u>	<u>1,420,966</u>	<u>1,338,742</u>	<u>1,435,605</u>
Total Enterprise	\$ 20,726,303	\$ 19,927,654	\$ 21,066,260	\$ 21,054,217	\$ 23,607,776
INTERNAL SERVICE FUNDS					
Workers' Compensation	\$ 2,761,539	\$ 2,924,935	\$ 3,113,049	\$ 2,945,022	\$ 2,639,463
Risk Management/ Liability	7,371,087	1,875,214	1,194,562	1,373,418	1,335,401
Post Retirement Healthcare	3,196,926	1,664,758	2,853,488	3,172,801	3,356,303
Fleet Maintenance	2,984,242	2,774,976	2,884,509	2,419,209	2,944,859
Information Technology	6,011,951	5,982,371	4,432,412	5,997,143	6,625,721
Building Maintenance	<u>3,526,847</u>	<u>3,150,832</u>	<u>3,267,271</u>	<u>2,528,966</u>	<u>2,970,742</u>
Total Internal Service	\$ 25,852,592	\$ 18,373,086	\$ 17,745,291	\$ 18,436,559	\$ 19,872,489
FIDUCIARY FUNDS					
Pension Trust	\$ 4,068,989	\$ 4,812,620	\$ 2,852,842	\$ 2,931,000	\$ 3,777,000
Successor Agency	<u>-</u>	<u>-</u>	<u>3,389,152</u>	<u>10,373,189</u>	<u>10,363,221</u>
Total Fiduciary	\$ 4,068,989	\$ 4,812,620	\$ 6,241,994	\$ 13,304,189	\$ 14,140,221
FORMER REDEVELOPMENT AGENCY	\$ 16,958,377	\$ 15,951,438	\$ 19,691,416	\$ -	\$ -
TOTAL CITY	<u>\$ 184,207,484</u>	<u>\$ 184,163,139</u>	<u>\$ 165,926,946</u>	<u>\$ 153,938,337</u>	<u>\$ 156,389,489</u>

CITY OF CONCORD
EXPENDITURES SUMMARY BY FUND (INCLUDES TRANSFERS OUT)
FOR THE YEAR ENDING JUNE 30, 2014

	Actual 2009-10	Actual 2010-11	Actual * 2011-12	Adopted Budget 2012-13	Adopted Budget 2013-14
GENERAL FUND	\$ 73,786,084	\$ 69,462,364	\$ 81,402,617	\$ 71,053,093	\$ 75,396,520
PAVILION FUND	\$ 9,386,989	\$ 119,358	\$ 117,865	\$ 369,167	\$ 1,105,632
SPECIAL REVENUE FUNDS					
Gas Tax	\$ 2,058,097	\$ 1,227,227	\$ 2,463,048	\$ 3,025,081	\$ 4,534,811
Storm Water Management	1,936,686	1,617,816	1,754,432	1,974,036	2,019,258
Maintenance Districts	1,198,461	1,466,094	1,178,511	2,003,825	2,029,257
Art in Public Places	6,000	5,999	-	124,650	-
Traffic System Management	45,688	7,002	27,925	49,529	49,529
Former RDA Housing Set-Aside	1,769,296	1,467,752	903,280	-	-
Monument Community Partnership	357,209	369,107	353,098	-	-
Concord/PH Health Care District	-	-	-	-	305,056
Housing & Community Services	1,976,129	1,591,386	656,261	1,261,317	1,195,849
Total Special Revenue	\$ 9,347,566	\$ 7,752,383	\$ 7,336,555	\$ 8,438,438	\$ 10,133,760
DEBT SERVICE FUNDS					
Former RDA Tax Allocation Bonds	\$ 6,352,972	\$ 6,358,371	\$ 6,352,872	\$ 6,342,271	\$ -
Former RDA Revenue Bonds	4,802,932	508,531	505,857	502,669	-
Former RDA Parking Structure Bonds	742,862	741,521	329,141	741,966	-
Concord Pavilion Revenue Bonds	10,474,619	967,700	869,448	782,032	700,832
Lease Agreements	5,141,816	471,128	1,066,501	1,190,709	1,099,637
Assessment Districts	36,760	366,063	-	-	-
Certifications of Participation	97,452	96,149	102,381	-	-
Total Debt Service	\$ 27,649,413	\$ 9,509,463	\$ 9,226,200	\$ 9,559,647	\$ 1,800,469
CAPITAL PROJECTS FUNDS					
Measure C/J	\$ 959,235	\$ 631,660	\$ 523,457	\$ 1,848,277	\$ 1,097,595
Measure C I-680	292,796	82,942	38,112	-	-
Measure J Streets/Ramps	2,099,355	206,234	2,682	-	1,681,634
Measure WW	457,571	1,333,227	1,843,936	927,800	-
Developers' Fees Parkland	74,389	183,268	159,631	-	-
Developers' Fees O.S.I.P.	812,380	217,146	503,494	499,684	100,000
Developers' Fees Storm Drain/TM	-	-	-	56,354	-
Federal Street Assistance	13,022	-	-	-	-
Traffic Congestion Relief/Prop 1B	85,956	1,735,884	370	313,928	-
Assessment Districts	-	-	-	-	-
General Reimbursable Projects	5,264,845	10,006,231	11,662,926	4,841,115	5,225,084
Total Capital	\$ 10,059,549	\$ 14,396,592	\$ 14,734,608	\$ 8,487,158	\$ 8,104,313
ENTERPRISE FUNDS					
Sewer	\$ 21,303,268	\$ 21,717,550	\$ 23,196,677	\$ 25,361,937	\$ 24,457,653
Golf Course	1,323,074	1,305,929	1,313,458	1,338,742	1,375,600
Total Enterprise	\$ 22,626,342	\$ 23,023,479	\$ 24,510,135	\$ 26,700,679	\$ 25,833,253
INTERNAL SERVICE FUNDS					
Workers' Compensation	\$ 2,661,916	\$ 2,467,755	\$ 2,053,830	\$ 2,726,311	\$ 2,551,261
Risk Management/ Liability	6,147,605	2,887,097	928,729	1,330,418	1,195,403
Post Retirement Healthcare	4,537,335	3,954,057	4,103,507	3,342,039	3,613,000
Fleet Maintenance	2,309,973	2,295,540	2,877,199	3,337,116	3,454,423
Information Technology	4,934,047	5,355,190	5,985,732	5,800,625	7,633,452
Building Maintenance	4,914,005	5,376,967	5,034,339	2,652,529	2,820,134
Total Internal Service	\$ 25,504,881	\$ 22,336,606	\$ 20,983,336	\$ 19,189,038	\$ 21,267,673
FIDUCIARY FUNDS					
Pension Trust	\$ 5,680,339	\$ 5,708,841	\$ 5,732,776	\$ 5,825,000	\$ 5,850,000
Successor Agency	-	-	\$ 1,858,002	\$ 10,452,036	\$ 10,363,221
Total Fiduciary	\$ 5,680,339	\$ 5,708,841	\$ 7,590,778	\$ 16,277,036	\$ 16,213,221
FORMER REDEVELOPMENT AGENCY	\$ 23,673,853	\$ 31,633,000	\$ 10,022,433	\$ -	\$ -
TOTAL CITY	\$ 207,715,016	\$ 183,942,086	\$ 175,924,527	\$ 160,074,256	\$ 159,854,841

* 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, 2014**

	<u>Actual</u> <u>2009-10</u>	<u>Actual</u> <u>2010-11</u>	<u>Actual</u> <u>2011-12</u>	<u>Adopted</u> <u>Budget</u> <u>2012-13</u>	<u>Adopted</u> <u>Budget</u> <u>2013-14</u>
General Government:					
City Attorney	\$ 1,321,553	\$ 1,107,127	\$ 974,962	\$ 1,075,645	\$ 1,178,551
Community & Economic Development	27,030,494	21,054,608	16,390,970	7,658,898	5,714,559
Parks & Recreation	8,133,441	7,792,946	6,377,283	5,382,035	5,950,079
Finance	5,617,175	5,546,457	7,652,561	9,377,590	10,099,944
Reserve Funds - Fund Transfers	-	925,146	121,875	1,146,568	1,086,080
General Fund Capital Projects	-	-	373,493	-	1,106,000
Human Resources	1,246,144	1,165,785	1,240,168	1,325,617	1,436,260
Information Technology	4,029,117	4,312,697	5,320,623	5,385,808	5,757,480
Office of the City Manager	3,202,948	2,774,143	2,623,019	2,665,859	2,735,671
Police	41,176,126	41,052,268	41,976,489	41,589,698	42,529,761
Public Works	17,221,393	14,855,347	15,557,904	15,328,498	15,944,050
Storm Water Management	1,936,687	1,616,285	1,752,622	1,944,036	1,989,258
Total General Government	<u>\$ 110,915,078</u>	<u>\$ 102,202,809</u>	<u>\$ 100,361,969</u>	<u>\$ 92,880,252</u>	<u>\$ 95,527,693</u>
Enterprise Funds:					
Golf Course Enterprise	\$ 1,175,223	\$ 1,148,861	\$ 1,313,458	\$ 1,288,742	\$ 1,325,600
Sewer Enterprise	12,964,630	17,079,759	18,585,323	19,118,937	23,392,652
Total Enterprise Fund	<u>\$ 14,139,853</u>	<u>\$ 18,228,620</u>	<u>\$ 19,898,781</u>	<u>\$ 20,407,679</u>	<u>\$ 24,718,252</u>
Total Operating Budget by Organization	<u>\$ 125,054,931</u>	<u>\$ 120,431,429</u>	<u>\$ 120,260,750</u>	<u>\$ 113,287,931</u>	<u>\$ 120,245,945</u>
Add:					
Capital Improvement Projects, Other (1)	\$ 49,330,333	\$ 48,292,353	\$ 40,704,801	\$ 31,401,678	\$ 24,273,657
Debt Service Payment	27,649,413	9,509,463	9,226,200	9,559,647	9,485,239
Pension Trust	5,680,339	5,708,841	5,732,776	5,825,000	5,850,000
Total Organization	<u>\$ 207,715,016</u>	<u>\$ 183,942,086</u>	<u>\$ 175,924,527</u>	<u>\$ 160,074,256</u>	<u>\$ 159,854,841</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, 2014
 City Attorney**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Adopted Budget 2012-13</u>	<u>Adopted Budget 2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 613,855	\$ 526,524	\$ 413,820	\$ 480,229	\$ 589,852
Part-time	22,993	3,417	6,272	-	1,800
Overtime	-	-	55,416	-	-
Benefits	<u>297,590</u>	<u>249,778</u>	<u>255,391</u>	<u>293,540</u>	<u>338,537</u>
Total Salaries and Benefits	<u>\$ 934,438</u>	<u>\$ 779,719</u>	<u>\$ 675,483</u>	<u>\$ 773,769</u>	<u>\$ 930,189</u>
Operating Expenses	<u>\$ 281,223</u>	<u>\$ 235,329</u>	<u>\$ 251,736</u>	<u>\$ 286,286</u>	<u>\$ 232,499</u>
Internal Service Charges:					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	55,042	49,145	-	2,101	2,112
Buildings	43,738	40,662	42,653	10,334	10,662
Risk Mgmt./Liability	<u>7,112</u>	<u>2,272</u>	<u>5,090</u>	<u>3,155</u>	<u>3,089</u>
Total Internal Service Charges	<u>\$ 105,892</u>	<u>\$ 92,079</u>	<u>\$ 47,743</u>	<u>\$ 15,590</u>	<u>\$ 15,863</u>
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 1,321,553</u>	<u>\$ 1,107,127</u>	<u>\$ 974,962</u>	<u>\$ 1,075,645</u>	<u>\$ 1,178,551</u>
Funding Sources					
General Fund	<u>\$ 1,321,553</u>	<u>\$ 1,107,127</u>	<u>\$ 974,962</u>	<u>\$ 1,075,645</u>	<u>\$ 1,178,251</u>
Personnel Allocation					
Full-time	4.00	4.00	4.00	4.00	4.00
Part-time (FTE)	0.36	0.00	0.00	0.00	0.03

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, 2014
Community & Economic Development**

	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Actual <u>2011-12</u>	Adopted Budget <u>2012-13</u>	Adopted Budget <u>2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 2,462,530	\$ 1,992,086	\$ 2,086,508	\$ 1,875,892	\$ 2,273,909
Part-time	165,099	465,146	501,769	195,000	114,456
Overtime	28,570	69,681	62,637	8,490	15,684
Benefits	<u>1,645,671</u>	<u>1,619,777</u>	<u>1,677,952</u>	<u>1,615,989</u>	<u>1,638,470</u>
Total Salaries and Benefits	\$ 4,301,870	\$ 4,146,690	\$ 4,328,866	\$ 3,695,371	\$ 4,042,519
Operating Expenses	\$ 8,215,187	\$ 3,535,387	\$ 1,651,469	\$ 3,367,849	\$ 1,166,883
Internal Service Charges:					
Fleet	\$ 75,937	\$ 103,389	\$ 101,324	\$ 69,521	\$ 78,879
Information Technology	1,081,666	1,122,127	165,378	63,946	82,002
Buildings	156,254	197,410	207,080	203,944	222,984
Risk Mgmt./Liability	<u>60,629</u>	<u>110,596</u>	<u>114,351</u>	<u>113,261</u>	<u>110,792</u>
Total Internal Service Charges	\$ 1,374,486	\$ 1,533,522	\$ 588,133	\$ 450,672	\$ 494,657
Other Financing Uses	\$ 13,138,951	\$ 11,839,009	\$ 9,822,502	\$ 145,006	\$ 10,500
Total Expenditures	\$ 27,030,494	\$ 21,054,608	\$ 16,390,970	\$ 7,658,898	\$ 5,714,559
Funding Sources					
General Fund	\$ 4,150,467	\$ 4,637,098	\$ 4,633,997	\$ 4,423,303	\$ 5,292,533
C.D.B.G.	102,187	-	-	-	79,828
RDA Set Aside	1,456,569	1,342,348	835,935	-	-
Concord Housing Fund	-	-	26,071	169,472	75,000
Housing Assistance	22,707	19,578	6,138	-	-
Housing Inclusionary Fees	-	-	-	54,503	130,883
Housing Conservation	57,364	63,738	37,670	418	-
Cal HFA HEIP Program, HUD	30,966	-	-	-	-
HUD Lead Base Grant	1,717	-	-	-	-
Measure J	-	62,800	77,188	144,165	74,263
Gas Tax	-	3,293	12,110	12,523	12,523
Traffic Management System	-	7,002	27,925	49,529	49,529
RDA Successor Agency	-	-	-	2,726,138	-
Successor Art in Public Places	-	-	2,596	78,847	-
RDA Programs	<u>21,208,517</u>	<u>14,918,751</u>	<u>10,731,340</u>	<u>-</u>	<u>-</u>
	\$ 27,030,494	\$ 21,054,608	\$ 16,390,970	\$ 7,658,898	\$ 5,714,559
Personnel Allocation					
Full-time	32.00	29.00	30.00	37.00	39.00
Part-time (FTE)	2.64	2.64	3.52	2.88	1.98

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, 2014
Parks & Recreation**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Adopted Budget 2012-13</u>	<u>Adopted Budget 2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 1,195,585	\$ 1,072,434	\$ 1,004,239	\$ 960,400	\$ 1,056,427
Part-time	1,311,754	1,243,955	1,191,254	1,360,890	1,357,762
Overtime	1,687	22,077	2,786	-	-
Benefits	<u>1,073,426</u>	<u>849,818</u>	<u>885,425</u>	<u>946,827</u>	<u>974,645</u>
Total Salaries and Benefits	\$ 3,582,452	\$ 3,188,284	\$ 3,083,704	\$ 3,268,117	\$ 3,388,834
Operating Expenses	\$ 2,476,416	\$ 2,211,829	\$ 1,931,874	\$ 1,553,077	\$ 1,889,459
Internal Service Charges:					
Fleet	\$ 57,927	\$ 56,276	\$ 55,858	\$ 64,724	\$ 82,936
Computer/Equipment	596,379	534,131	19,906	39,543	55,034
Buildings	1,242,381	1,155,002	1,187,369	486,609	501,053
Liability	<u>64,921</u>	<u>51,528</u>	<u>53,553</u>	<u>30,904</u>	<u>32,763</u>
Total Internal Service Charges	\$ 1,961,608	\$ 1,796,937	\$ 1,316,686	\$ 621,780	\$ 671,786
Other Financing Uses	\$ 112,965	\$ 595,896	\$ 45,019	\$ (60,939)	\$ -
Total Expenditures	\$ 8,133,441	\$ 7,792,946	\$ 6,377,283	\$ 5,382,035	\$ 5,950,079
Funding Sources					
General Fund	\$ 6,442,047	\$ 5,618,840	\$ 4,837,408	\$ 4,143,914	\$ 4,273,119
C.D.B.G.	522,716	971,948	333,430	374,996	505,521
GF Reimbursable Project	734,282	781,151	820,596	833,125	839,008
First Five	357,209	369,106	353,098	-	-
Mt. Diablo Health Care District					302,431
Child Care	<u>77,187</u>	<u>51,901</u>	<u>32,751</u>	<u>30,000</u>	<u>30,000</u>
	\$ 8,133,441	\$ 7,792,946	\$ 6,377,283	\$ 5,382,035	\$ 5,950,079
Personnel Allocation					
Full-time	17.00	15.00	15.00	14.00	15.00
Part-time (FTE)	58.92	54.70	58.23	59.10	56.87

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, 2014
Finance**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Adopted Budget 2012-13</u>	<u>Adopted Budget 2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 1,427,997	\$ 1,166,723	\$ 1,102,441	\$ 1,268,175	\$ 1,404,948
Part-time	3,890	30,886	56,783	45,580	40,500
Overtime	16,379	25,456	4,712	-	-
Benefits	<u>1,925,065</u>	<u>1,906,712</u>	<u>2,052,301</u>	<u>2,400,097</u>	<u>2,204,369</u>
Total Salaries and Benefits	\$ 3,373,331	\$ 3,129,777	\$ 3,216,237	\$ 3,713,852	\$ 3,649,817
Operating Expenses	\$ 1,392,462	\$ 1,652,976	\$ 1,415,954	\$ 1,370,571	\$ 1,413,177
Internal Service Charges:					
Fleet	\$ 6,518	\$ 6,308	\$ 36,166	\$ 3,928	\$ 43,588
Information Technology	672,087	600,063	2,819,528	3,760,909	4,116,121
Buildings	148,578	138,126	144,889	411,798	775,479
Risk Mgmt./Liability	<u>24,199</u>	<u>19,207</u>	<u>19,787</u>	<u>116,532</u>	<u>101,762</u>
Total Internal Service Charges	\$ 851,382	\$ 763,704	\$ 3,020,370	\$ 4,293,167	\$ 5,036,950
Total Department Expenditures	\$ 5,617,175	\$ 5,546,457	\$ 7,652,561	\$ 9,377,590	\$ 10,099,944
Other Financing Uses					
Fund Transfers Out	\$ -	\$ 925,146	\$ 121,875	\$ 1,146,568	\$ 1,086,080
Reserve Funds	-	-	-	-	-
Capital Projects	<u>-</u>	<u>-</u>	<u>373,493</u>	<u>-</u>	<u>1,106,000</u>
Total Other Financing Uses	\$ -	\$ 925,146	\$ 495,368	\$ 1,146,568	\$ 2,192,080
Total Expenditures	\$ 5,617,175	\$ 6,471,603	\$ 8,147,929	\$ 10,524,158	\$ 12,292,024
Funding Sources					
General Fund	<u>\$ 5,617,175</u>	<u>\$ 6,471,603</u>	<u>\$ 8,147,929</u>	<u>\$ 10,524,158</u>	<u>\$ 12,292,024</u>
Personnel Allocation					
Full-time	21.00	18.00	18.00	18.00	19.00
Part-time (FTE)	1.07	2.76	0.60	1.18	1.03

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, 2014
Human Resources**

	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Actual <u>2011-12</u>	Adopted Budget <u>2012-13</u>	Adopted Budget <u>2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 466,094	\$ 444,911	\$ 471,007	\$ 474,317	\$ 532,749
Part-time	41,037	54,132	48,607	43,576	43,576
Overtime	-	3	-		
Benefits	<u>273,734</u>	<u>251,136</u>	<u>299,159</u>	<u>328,627</u>	<u>328,255</u>
Total Salaries and Benefits	<u>\$ 780,865</u>	<u>\$ 750,182</u>	<u>\$ 818,773</u>	<u>\$ 846,520</u>	<u>\$ 904,580</u>
Operating Expenses	<u>\$ 274,639</u>	<u>\$ 244,813</u>	<u>\$ 386,413</u>	<u>\$ 462,169</u>	<u>\$ 513,225</u>
Internal Service Charges:					
Information Technology	\$ 160,157	\$ 142,963	\$ 5,850	\$ 8,097	\$ 9,592
Buildings	26,710	24,832	26,047	4,099	4,230
Risk Mgmt./Liability	<u>3,773</u>	<u>2,995</u>	<u>3,085</u>	<u>4,732</u>	<u>4,633</u>
Total Internal Service Charges	<u>\$ 190,640</u>	<u>\$ 170,790</u>	<u>\$ 34,982</u>	<u>\$ 16,928</u>	<u>\$ 18,455</u>
Total Expenditures	<u>\$ 1,246,144</u>	<u>\$ 1,165,785</u>	<u>\$ 1,240,168</u>	<u>\$ 1,325,617</u>	<u>\$ 1,436,260</u>
Funding Sources					
General Fund	\$ 1,181,476	\$ 1,072,955	\$ 1,171,570	\$ 1,201,704	\$ 1,329,187
Post Retirement Health	-	-	-	-	-
Workers' Compensation	<u>64,668</u>	<u>92,829</u>	<u>68,598</u>	<u>123,913</u>	<u>107,073</u>
	<u>\$ 1,246,144</u>	<u>\$ 1,165,784</u>	<u>\$ 1,240,168</u>	<u>\$ 1,325,617</u>	<u>\$ 1,436,260</u>
Personnel Allocation					
Full-time	8.00	6.00	6.00	6.00	6.00
Part-time (FTE)		1.00	1.00	0.69	0.70

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, 2014
 Information Technology**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Adopted Budget 2012-13</u>	<u>Adopted Budget 2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 1,005,427	\$ 965,028	\$ 935,993	\$ 946,542	\$ 1,072,155
Part-time	115,853	130,029	52,779	113,495	108,481
Overtime	13,095	18,045	17,203	26,082	26,749
Benefits	<u>629,163</u>	<u>605,778</u>	<u>611,698</u>	<u>665,251</u>	<u>701,758</u>
Total Salaries and Benefits	<u>\$ 1,763,538</u>	<u>\$ 1,718,880</u>	<u>\$ 1,617,673</u>	<u>\$ 1,751,370</u>	<u>\$ 1,909,143</u>
Operating Expenses	<u>\$ 2,206,588</u>	<u>\$ 2,540,550</u>	<u>\$ 3,374,887</u>	<u>\$ 3,607,984</u>	<u>\$ 3,821,498</u>
Internal Service Charges:					
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ -
Buildings	47,412	44,077	53,027	17,778	18,345
Risk Mgmt./Liability	<u>11,579</u>	<u>9,190</u>	<u>9,468</u>	<u>8,676</u>	<u>8,494</u>
Total Internal Service Charges	<u>\$ 58,991</u>	<u>\$ 53,267</u>	<u>\$ 62,495</u>	<u>\$ 26,454</u>	<u>\$ 26,839</u>
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 265,568</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 4,029,117</u>	<u>\$ 4,312,697</u>	<u>\$ 5,320,623</u>	<u>\$ 5,385,808</u>	<u>\$ 5,757,480</u>
Funding Sources					
Information Tech. ISF	<u>\$ 4,029,117</u>	<u>\$ 4,312,697</u>	<u>\$ 5,320,623</u>	<u>\$ 5,385,808</u>	<u>\$ 5,757,480</u>
	<u>\$ 4,029,117</u>	<u>\$ 4,312,697</u>	<u>\$ 5,320,623</u>	<u>\$ 5,385,808</u>	<u>\$ 5,757,480</u>
Personnel Allocation					
Full-time	11.00	11.00	11.00	11.00	12.00
Part-time (FTE)	0.50	0.97	0.97	0.97	0.94

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, 2014
Office of the City Manager**

	Actual <u>2009-10</u>	Actual <u>2010-11</u>	Actual <u>2011-12</u>	Adopted Budget <u>2012-13</u>	Adopted Budget <u>2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 1,181,555	\$ 997,672	\$ 1,121,224	\$ 1,031,323	\$ 1,160,661
Part-time	27,117	49,747	97,394	62,421	63,166
Overtime	2,067	4,448	7,929	-	-
Benefits	<u>726,194</u>	<u>583,962</u>	<u>667,885</u>	<u>704,097</u>	<u>751,202</u>
Total Salaries and Benefits	\$ 1,936,933	\$ 1,635,829	\$ 1,894,432	\$ 1,797,841	\$ 1,975,029
Operating Expenses	\$ 608,971	\$ 547,994	\$ 544,773	\$ 662,945	\$ 549,995
Internal Service Charges:					
Fleet	\$ 4,055	\$ 3,952	\$ 4,554	\$ 7,343	\$ 10,214
Information Technology	526,145	469,987	57,350	130,138	131,167
Buildings	115,525	107,397	112,655	54,072	55,788
Risk Mgmt./Liability	<u>11,319</u>	<u>8,984</u>	<u>9,255</u>	<u>13,520</u>	<u>13,478</u>
Total Internal Service Charges	\$ 657,044	\$ 590,320	\$ 183,814	\$ 205,073	\$ 210,647
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -
Total Expenditures	\$ 3,202,948	\$ 2,774,143	\$ 2,623,019	\$ 2,665,859	\$ 2,735,671
Funding Sources					
General Fund	\$ 3,202,948	\$ 2,774,143	\$ 2,526,374	\$ 2,665,859	\$ 2,735,671
Redevelopment	<u>-</u>	<u>-</u>	<u>96,645</u>	<u>-</u>	<u>-</u>
	\$ 3,202,948	\$ 2,774,143	\$ 2,623,019	\$ 2,665,859	\$ 2,735,671
Personnel Allocation					
Full-time	18.00	17.00	16.00	16.00	16.00
Part-time (FTE)	0.82	1.32	1.32	1.31	2.36

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, 2014
Police**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Adopted Budget 2012-13</u>	<u>Adopted Budget 2013-14</u>
Expenditure					
Personnel:					
Full-time	\$ 18,326,650	\$ 19,170,591	\$ 19,398,500	\$ 18,832,399	\$ 19,160,464
Part-time	472,808	483,586	399,217	533,338	447,341
Overtime	1,155,692	1,326,451	1,535,835	1,246,384	1,300,405
Benefits	<u>14,665,478</u>	<u>13,597,555</u>	<u>15,063,351</u>	<u>14,680,071</u>	<u>15,180,920</u>
Total Salaries and Benefits	<u>\$ 34,620,628</u>	<u>\$ 34,578,183</u>	<u>\$ 36,396,903</u>	<u>\$ 35,292,192</u>	<u>\$ 36,089,130</u>
Operating Expenses	<u>\$ 1,928,628</u>	<u>\$ 2,065,878</u>	<u>\$ 2,386,154</u>	<u>\$ 2,712,071</u>	<u>\$ 2,684,794</u>
Internal Service Charges:					
Fleet	\$ 1,215,995	\$ 1,204,518	\$ 1,072,761	\$ 748,044	\$ 962,402
Information Technology	1,759,985	1,737,016	589,004	1,230,841	1,126,434
Buildings	1,130,865	1,051,328	1,102,792	1,131,588	1,199,126
Risk Mgmt./Liability	<u>476,958</u>	<u>389,714</u>	<u>401,477</u>	<u>474,962</u>	<u>467,875</u>
Total Internal Service Charges	<u>\$ 4,583,803</u>	<u>\$ 4,382,576</u>	<u>\$ 3,166,034</u>	<u>\$ 3,585,435</u>	<u>\$ 3,755,837</u>
Other Financing Uses	<u>\$ 43,067</u>	<u>\$ 25,631</u>	<u>\$ 27,398</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 41,176,126</u>	<u>\$ 41,052,268</u>	<u>\$ 41,976,489</u>	<u>\$ 41,589,698</u>	<u>\$ 42,529,761</u>
Funding Sources					
General Fund	\$ 41,176,126	\$ 40,949,616	\$ 41,916,863	\$ 41,505,669	\$ 42,529,761
C.D.B.G.	-	102,652	59,626	84,029	-
Supplemental Law Enforcement	-	-	-	-	-
	<u>\$ 41,176,126</u>	<u>\$ 41,052,268</u>	<u>\$ 41,976,489</u>	<u>\$ 41,589,698</u>	<u>\$ 42,529,761</u>
Personnel Allocation					
Full-time	203.00	200.00	200.00	205.00	205.00
Part-time (FTE)	14.22	8.72	8.23	13.51	11.28

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, 2014
Public Works**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Adopted Budget 2012-13</u>	<u>Adopted Budget 2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 4,288,826	\$ 3,227,578	\$ 2,739,687	\$ 2,971,821	\$ 3,358,844
Part-time	913,121	715,592	655,255	769,759	798,937
Overtime	168,623	190,630	169,129	148,722	158,297
Benefits	<u>3,879,673</u>	<u>2,689,319</u>	<u>2,720,794</u>	<u>2,824,010</u>	<u>2,891,598</u>
Total Salaries and Benefits	\$ 9,250,243	\$ 6,823,119	\$ 6,284,865	\$ 6,714,312	\$ 7,207,676
Operating Expenses	\$ 4,974,077	\$ 6,066,873	\$ 6,187,102	\$ 6,897,327	\$ 6,848,021
Internal Service Charges:					
Fleet	\$ 946,696	\$ 722,787	\$ 792,558	\$ 863,662	\$ 1,031,245
Information Technology	880,250	433,146	15,426	45,633	48,955
Buildings	399,657	319,405	352,643	141,652	137,041
Risk Mgmt./Liability	<u>558,533</u>	<u>269,413</u>	<u>380,840</u>	<u>329,417</u>	<u>334,617</u>
Total Internal Service Charges	\$ 2,785,136	\$ 1,744,751	\$ 1,541,467	\$ 1,380,364	\$ 1,551,858
Other Financing Uses	\$ 211,937	\$ 220,604	\$ 1,544,470	\$ 336,495	\$ 336,495
Total Expenditures	\$ 17,221,393	\$ 14,855,347	\$ 15,557,904	\$ 15,328,498	\$ 15,944,050
Funding Sources					
General Fund	\$ 9,881,512	\$ 6,830,951	\$ 5,777,179	\$ 5,512,841	\$ 5,765,674
State Gas Tax	1,259,263	714,958	911,042	908,650	981,788
State Gas Tax-Prop 111	255,531	374,162	690,378	580,121	447,466
State Gas Tax-Prop 22	-	-	508,572	1,117,175	1,520,331
Street Lighting	732,147	780,066	766,025	696,809	734,859
Traffic Systems Mgmt.	45,687	-	-	-	-
Measure C & J Local	512,693	265,376	92,824	150,724	32,922
Traffic Congestion Relief	17,676	261,677	-	-	-
OSIP	1,043	4,824	-	-	-
Prop 1B LSR	-	616,938	-	-	-
Fleet Maintenance	1,647,929	2,154,197	3,107,391	3,275,775	3,390,107
Maintenance Districts	466,316	462,027	237,775	835,031	751,195
Building Maintenance Fund	<u>2,401,596</u>	<u>2,390,171</u>	<u>3,466,718</u>	<u>2,251,372</u>	<u>2,319,708</u>
	\$ 17,221,393	\$ 14,855,347	\$ 15,557,904	\$ 15,328,498	\$ 15,944,050
Personnel Allocation					
Full-time	89.00	82.00	79.00	63.00	64.00
Part-time (FTE)	41.19	31.08	31.08	29.21	30.91

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, 2014
Storm Water Management**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Adopted Budget 2012-13</u>	<u>Adopted Budget 2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 380,634	\$ 241,289	\$ 189,503	\$ 336,990	\$ 382,223
Part-time	14,403	11,829	14,141	-	-
Overtime	10,115	2,428	5,250	8,817	9,224
Benefits	<u>313,706</u>	<u>208,702</u>	<u>178,962</u>	<u>280,737</u>	<u>287,879</u>
Total Salaries and Benefits	\$ 718,858	\$ 464,248	\$ 387,856	\$ 626,544	\$ 679,326
Operating Expenses	\$ 555,600	\$ 494,874	\$ 641,603	\$ 549,204	\$ 549,204
Internal Service Charges:					
Fleet	\$ 174,034	\$ 171,619	\$ 177,842	\$ 185,697	\$ 197,911
Information Technology	43,460	38,744	41,220	75,989	72,191
Risk Mgmt./Liability	<u>30,183</u>	<u>23,957</u>	<u>24,680</u>	<u>66,676</u>	<u>41,901</u>
Total Internal Service Charges	\$ 247,677	\$ 234,320	\$ 243,742	\$ 328,362	\$ 312,003
Other Financing Uses	\$ 414,552	\$ 422,843	\$ 479,421	\$ 439,926	\$ 448,725
Total Expenditures	\$ 1,936,687	\$ 1,616,285	\$ 1,752,622	\$ 1,944,036	\$ 1,989,258
Funding Sources					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water Parcel Tax	<u>1,936,687</u>	<u>1,616,285</u>	<u>1,752,622</u>	<u>1,944,036</u>	<u>1,989,258</u>
	\$ 1,936,687	\$ 1,616,285	\$ 1,752,622	\$ 1,944,036	\$ 1,989,258
Personnel Allocation					
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, 2014
Golf Course**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Adopted Budget 2012-13</u>	<u>Adopted Budget 2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 39,922	\$ 41,489	\$ 442	\$ -	\$ 42,453
Part-time	-	-	-	-	-
Overtime	-	-	-	-	-
Benefits	<u>19,377</u>	<u>19,775</u>	<u>241</u>	-	<u>23,978</u>
Total Salaries and Benefits	<u>\$ 59,299</u>	<u>\$ 61,264</u>	<u>\$ 683</u>	<u>\$ -</u>	<u>\$ 66,431</u>
Operating Expenses	<u>\$ 995,489</u>	<u>\$ 982,660</u>	<u>\$ 1,150,040</u>	<u>\$ 988,406</u>	<u>\$ 1,030,480</u>
Internal Service Charges:					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	28,616	25,540	27,564	-	3,281
Buildings	-	-	-	16,302	-
Risk Mgmt./Liability	<u>14,962</u>	<u>11,875</u>	<u>12,234</u>	-	<u>193</u>
Total Internal Service Charges	<u>\$ 43,578</u>	<u>\$ 37,415</u>	<u>\$ 39,798</u>	<u>\$ 16,302</u>	<u>\$ 3,474</u>
Other Financing Uses	<u>\$ 76,857</u>	<u>\$ 67,522</u>	<u>\$ 122,937</u>	<u>\$ 284,034</u>	<u>\$ 225,215</u>
Total Expenditures	<u>\$ 1,175,223</u>	<u>\$ 1,148,861</u>	<u>\$ 1,313,458</u>	<u>\$ 1,288,742</u>	<u>\$ 1,325,600</u>
Funding Sources					
User Fees	<u>\$ 1,175,223</u>	<u>\$ 1,148,861</u>	<u>\$ 1,313,458</u>	<u>\$ 1,288,742</u>	<u>\$ 1,325,600</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.

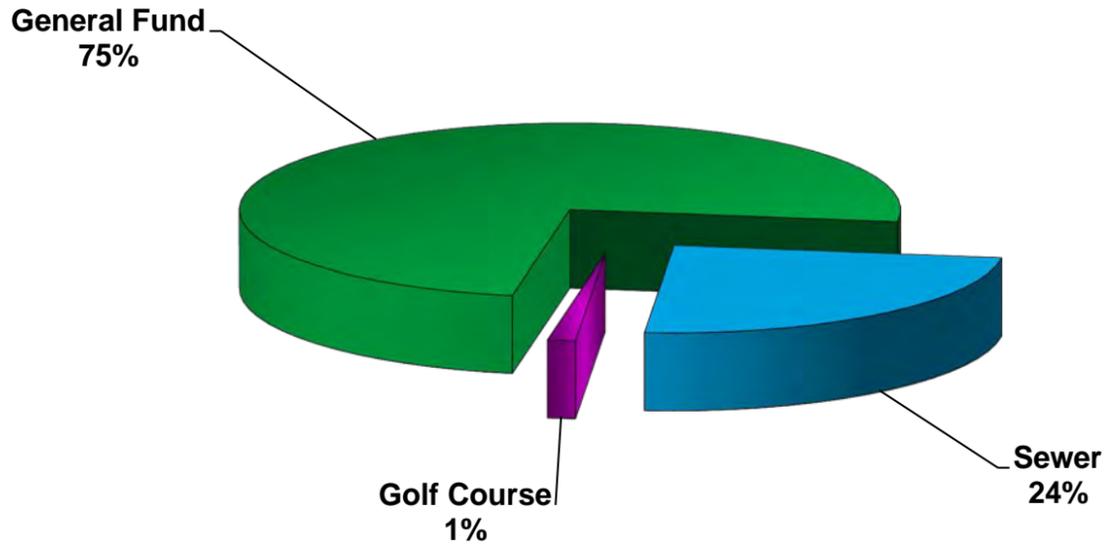
**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2014
Sewer Enterprise**

	<u>Actual 2009-10</u>	<u>Actual 2010-11</u>	<u>Actual 2011-12</u>	<u>Adopted Budget 2012-13</u>	<u>Adopted Budget 2013-14</u>
Expenditures					
Personnel:					
Full-time	\$ 420,316	\$ 518,088	\$ 498,283	\$ 799,132	\$ 1,034,648
Part-time	22,655	42,557	697	18,336	18,336
Overtime	49,787	54,792	39,689	31,105	31,105
Benefits	<u>469,287</u>	<u>485,634</u>	<u>484,188</u>	<u>698,424</u>	<u>793,009</u>
Total Salaries and Benefits	\$ 962,045	\$ 1,101,071	\$ 1,022,857	\$ 1,546,997	\$ 1,877,098
Operating Expenses	\$ 11,322,697	\$ 15,305,903	\$ 16,089,463	\$ 15,347,551	\$ 19,246,033
Internal Service Charges:					
Fleet	\$ 126,218	\$ 124,596	\$ 284,564	\$ 277,720	\$ 371,184
Information Technology	40,289	36,278	158,811	176,536	218,542
Buildings	27,712	25,771	27,025	18,449	19,034
Risk Mgmt./Liability	<u>41,118</u>	<u>32,632</u>	<u>33,617</u>	<u>67,103</u>	<u>74,877</u>
Total Internal Service Charges	\$ 235,337	\$ 219,277	\$ 504,017	\$ 539,808	\$ 683,637
Other Financing Uses	\$ 444,551	\$ 453,508	\$ 968,986	\$ 1,684,581	\$ 1,585,884
Total Expenditures	\$ 12,964,630	\$ 17,079,759	\$ 18,585,323	\$ 19,118,937	\$ 23,392,652
Funding Sources					
Sewer Service Fees	<u>\$ 12,964,630</u>	<u>\$ 17,079,759</u>	<u>\$ 18,585,323</u>	<u>\$ 19,118,937</u>	<u>\$ 23,392,652</u>
Personnel Allocation					
Full-time	8.00	8.00	10.00	11.00	10.00
Part-time (FTE)	0.73	0.73	0.73	0.73	0.73

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



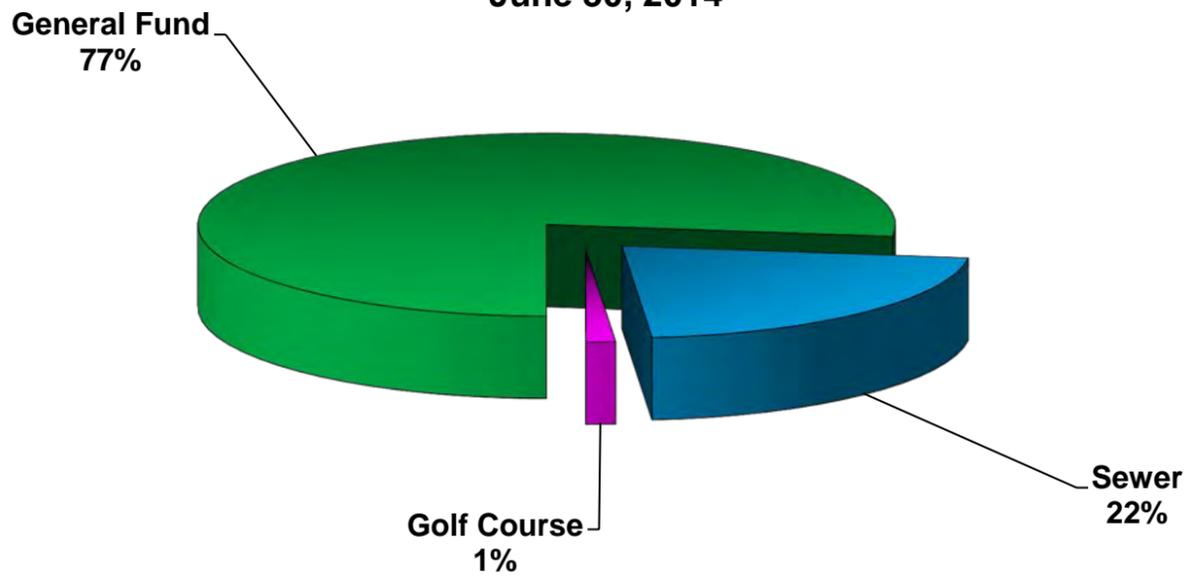
**General Fund & Enterprises
Budgeted Capital & Operating Expenditures
June 30, 2014**



**Total Capital & Operating
Budget**

General Fund	\$	75,396,520
Sewer		24,457,653
Golf Course		1,375,600
Total	\$	<u>101,229,773</u>

**General Fund & Enterprises
Total Revenues
June 30, 2014**



Total Revenues

General Fund	\$	79,215,663
Sewer		22,172,171
Golf Course		1,405,605
Total	\$	<u>102,793,439</u>

City of Concord
Operating Budgets
For the General Fund and the Enterprise Funds
For Year Ending June 30, 2014

	<u>General Fund</u>	<u>Sewer Operations</u>	<u>Golf Course</u>	<u>Total</u>
ESTIMATED FUND BALANCE AS OF JUNE 30, 2013	\$ 19,044,000	\$ 4,753,984	\$ -	\$ 23,797,984
REVENUES				
Taxes	\$ 57,323,028	\$ -	\$ -	\$ 57,323,028
Measure Q Sales Taxes	10,558,000	-	-	10,558,000
Licenses & Permits	1,379,187	-	-	1,379,187
Fines & Forfeitures	820,000	-	-	820,000
Use of Money & Property	397,749	238,228	605	636,582
Intergovernmental	230,000	-	-	230,000
Service Charges	8,220,880	21,933,943	1,355,000	31,509,823
Other	200,048	-	80,000	280,048
Total Revenues	<u>\$ 79,128,892</u>	<u>\$ 22,172,171</u>	<u>\$ 1,435,605</u>	<u>\$ 102,736,668</u>
EXPENDITURES				
Salaries & Benefits	\$ 52,997,301	\$ 1,877,098	\$ 66,431	\$ 54,940,830
Operating Expenditures	9,178,246	19,222,132	1,030,480	29,430,858
Internal Service Charges	11,028,893	683,637	3,474	11,716,004
Total Expenditures	<u>\$ 73,204,440</u>	<u>\$ 21,782,867</u>	<u>\$ 1,100,385</u>	<u>\$ 96,087,692</u>
OTHER FINANCING SOURCES & (USES)				
Transfers In (Inter & Intra)	\$ 86,771	\$ -	\$ -	\$ 86,771
Transfers Out (Inter & Intra)	(1,086,080)	-	-	(1,086,080)
Lease/Bond Payment	-	(1,609,786)	(225,215)	(1,835,001)
Total Other Financing Sources and Uses	<u>\$ (999,309)</u>	<u>\$ (1,609,786)</u>	<u>\$ (225,215)</u>	<u>\$ (2,834,310)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ 4,925,143</u>	<u>\$ (1,220,482)</u>	<u>\$ 110,005</u>	<u>\$ 3,814,666</u>
Less: Contingency Reserve	\$ -	\$ 2,151,000	\$ -	\$ 2,151,000
CAPITAL IMPROVEMENT PROJECTS	<u>\$ 1,106,000</u>	<u>\$ 1,065,000</u>	<u>\$ 50,000</u>	<u>\$ 2,221,000</u>
ESTIMATED FUND BALANCE AT JUNE 30, 2014	<u>\$ 22,863,143</u>	<u>\$ 317,502</u>	<u>\$ 60,005</u>	<u>\$ 23,240,650</u>