

Special Revenue

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Concord's Historic Galindo House

This home was built in 1856 for Don Francisco Galindo and his wife, Maria Dolores Manuela (Pacheco) Galindo, Don Salvio's second daughter. At that time, it was one of the few Victorian ranch houses in the county. When their oldest son, Juan "John" Galindo and his bride Marina "Sarah" (Amador) Galindo took up residence in 1880, the original six-room house was expanded to ten rooms. After their eldest child Frederick and Catherine (Hittman) Galindo were married in 1911, title was transferred to the next generation. Since Mrs. Catherine Galindo's death in 1966, the home was maintained by her children. After the death of Ms. Ruth Galindo, the home became the property of the City of Concord. It is presently being restored as the Galindo House and Gardens.

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
FOR THE YEARS ENDING JUNE 30, 2016 AND 2017**

Special Revenue Funds are used to account for revenue sources that are restricted by law or administrative action for a specific purpose. The City of Concord has the following Special Revenue Funds:

State Gas Tax – Revenue apportioned to the City from State collected gasoline taxes. Funds are to be used for construction and maintenance of City Streets.

Storm Water Management and Storm Water Infrastructure Fund. -To account for activities necessary to comply with the Federal Clean Water Act.

Maintenance Districts - Revenue from property tax and annual assessments against property owners within districts used for maintenance.

Citywide Street Lighting District – Formed in 1988 for the purpose of funding the installation and maintenance of public lighting facilities in public places. In 2005, the City consummated the purchase of the street lighting system from the local utility and included its operations in this district.

Downtown Landscape Maintenance District – Formed in 1983 to maintain and service landscaping in the public places of the downtown area.

Pine Hollow Landscape Maintenance District – Formed in 1986 to maintain and service landscaping in the public places of the Pine Hollow subdivision.

Landscaping & Lighting District #3 – This district is comprised of four subdivisions, Kirkwood, Ygnacio Woods, Balhan and Valley Terrace.

Art in Public Places – To account for fees applied to new construction and expended for the purchase and installation of art objects in the City. This fee is no longer assessed.

Traffic System Management (TSM) - Monies from in-lieu parking fees used for traffic system management facilities.

Housing & Community Services – Monies received from the Federal Department of Housing and Urban Development and other sources used for development of jobs and suitable housing for low-income residents.

Housing Assistance – Funds from developers' contributions used for low-income housing loans.

Community Development Block Grant (CDBG) – Monies received from the Department of Housing & Urban Development used for programs assisting low and moderate income residents.

Housing Conservation – Funds from CDBG and repayments of previous loans used for loans rehabilitating housing.

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
FOR THE YEARS ENDING JUNE 30, 2016 AND 2017**

Special Revenue Funds (continued)

Childcare – Monies from developers’ fees committed to the Concord Childcare program.

Concord Housing Fund- Assets retained as part of the dissolution of the City of Concord Redevelopment Agency in 2012 will preserve some of the Agency’s existing housing programs.

Concord/Pleasant Hill Health Care District (formerly Mt. Diablo Health Care District) - Became a subsidiary district of the City in 2012. Property tax revenues will provide for health care services pursuant to the Health and Safety Code throughout the District’s jurisdictional boundaries which include the cities of Concord and Pleasant Hill.

CITY OF CONCORD
REVENUE / EXPENDITURE SUMMARY - SPECIAL REVENUE FUNDS
FOR THE YEARS ENDING JUNE 30, 2016 AND 2017

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated Actual 2014-15	Adopted Budget 2015-16	Adopted Budget 2016-17
REVENUES:						
Taxes	\$ 3,598,129	\$ 3,810,486	\$ 3,779,629	\$ 3,782,934	\$ 4,411,585	\$ 4,411,770
Licenses and permits	-	-	-	-	-	-
Intergovernmental	4,562,073	3,804,393	4,744,233	4,299,680	3,865,285	3,438,725
Charges for current services	6,876	6,876	27,595	137,000	135,000	135,000
Franchise PEG Fees	-	-	-	-	-	-
Use of money and property	230,986	139,741	323,054	177,133	142,785	142,784
Other	277,649	(1,804,202)	2,884,615	185,000	65,000	65,000
Total Revenues	<u>\$ 8,675,713</u>	<u>\$ 5,957,294</u>	<u>\$ 11,759,126</u>	<u>\$ 8,581,747</u>	<u>\$ 8,619,655</u>	<u>\$ 8,193,279</u>
EXPENDITURES:						
Current:						
Salaries and benefits	\$ 1,476,737	\$ 2,226,965	\$ 2,434,671	\$ 3,006,828	\$ 3,212,338	\$ 3,365,513
Operating expenditures	2,780,619	2,649,414	2,503,500	3,603,626	4,442,896	3,944,626
Internal Service Charges	690,323	997,904	1,094,636	1,119,180	751,137	758,612
Capital projects	453,975	1,048,886	1,188,220	192,107	1,038,500	100,000
Debt Services	23,850	19,875	915,900	-	-	-
Total Expenditures	<u>\$ 5,425,504</u>	<u>\$ 6,943,044</u>	<u>\$ 8,136,927</u>	<u>\$ 7,921,741</u>	<u>\$ 9,444,871</u>	<u>\$ 8,168,751</u>
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	<u>\$ 3,250,209</u>	<u>\$ (985,750)</u>	<u>\$ 3,622,199</u>	<u>\$ 660,006</u>	<u>\$ (825,216)</u>	<u>\$ 24,528</u>
OTHER FINANCING SOURCES (USES):						
Conversion to unallocated reserve balance	\$ (8,555,438)	\$ 62,235	\$ (2,015,649)	\$ 3,742,687	\$ -	\$ -
Transfers in	0	29,285	482,228	657,086	550,312	546,337
Transfers (out)	(1,007,265)	(750,438)	(730,590)	(1,276,576)	(1,186,906)	(1,191,851)
	1,007,265					
Total Other Financing Sources (Uses)	<u>\$ (9,562,703)</u>	<u>\$ (658,918)</u>	<u>\$ (2,264,011)</u>	<u>\$ 3,123,197</u>	<u>\$ (636,594)</u>	<u>\$ (645,514)</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	<u>\$ (6,312,494)</u>	<u>\$ (1,644,668)</u>	<u>\$ 1,358,188</u>	<u>\$ 3,783,203</u>	<u>\$ (1,461,810)</u>	<u>\$ (620,986)</u>
Fund balance at beginning of year	<u>18,180,153</u>	<u>11,867,659</u>	<u>10,222,991</u>	<u>11,581,179</u>	<u>15,364,382</u>	<u>13,902,572</u>
Fund balance at end of year	<u>\$ 11,867,659</u>	<u>\$ 10,222,991</u>	<u>\$ 11,581,179</u>	<u>\$ 15,364,382</u>	<u>\$ 13,902,572</u>	<u>\$ 13,281,586</u>

Note: 2011-12 excludes Extraordinary Items from RDA Dissolution

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDING JUNE 30, 2016**

<u>Fund</u>	<u>State Gas Tax</u>	<u>Storm Water Management</u>	<u>Art in Public Places</u>	<u>Maintenance Districts</u>
FUND BALANCE AS OF JULY 1, 2015	\$ 3,709,628	\$ 2,868,208	\$ 10,764	\$ 4,188,654
REVENUE				
Taxes	\$ -	\$ 2,000,000	\$ -	\$ 1,536,585
Licenses & Permits	-	-	-	-
Use of Money & Property	27,578	26,993	108	42,684
Intergovernmental	2,657,863	-	-	-
Fees	-	-	-	-
Other	-	35,000	-	343,384
Total Revenues	<u>\$ 2,685,441</u>	<u>\$ 2,061,993</u>	<u>\$ 108</u>	<u>\$ 1,922,653</u>
EXPENDITURES				
Operating	\$ 3,047,755	\$2,295,290	\$ -	\$ 1,342,970
Contractual Services	-	30,000	-	-
Capital Projects	390,000	30,000	-	-
Loan/Rebates	-	-	-	-
Incidental Expenses/Debt Services	-	-	-	399,204
Total Expenditures	<u>\$ 3,437,755</u>	<u>\$ 2,355,290</u>	<u>\$ -</u>	<u>\$ 1,742,174</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	(87,450)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (87,450)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over/(under) expenditures and Other Financing Uses	(752,314)	(293,297)	108	(2,034,297) 93,029
FUND BALANCE - JUNE 30	<u>\$ 2,957,314</u>	<u>\$ 2,574,911</u>	<u>\$ 10,872</u>	<u>\$ 4,281,683</u>
OPERATING CONTINGENCY RESERVE (Included in fund balance)	\$ -	\$ 233,000	\$ -	\$ 145,000
PROJECT CARRYOVER (These numbers represent projects which have been allocated in prior years but have not been spent as of May 1, 2015)	\$ 2,230,666	\$ 46,612	\$ 33,720	\$ 19,233

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDING JUNE 30, 2016**

<u>Fund</u>	<u>Traffic System Management</u>	<u>Concord / Pleasant Hill Health Care District</u>	<u>PEG Fees</u>	<u>Housing & Community Services</u>
FUND BALANCE AS OF JULY 1, 2015	\$ 223,401	\$ 39,730	\$ 547,000	\$ 3,694,800
REVENUE				
Taxes	\$ -	\$ 300,000	\$ -	\$ -
Licenses & Permits	-	-	-	-
Use of Money & Property	2,424	522	7,642	34,833
Intergovernmental	-	-	-	1,207,422
Fees	-	-	575,000	40,000
Other	-	25,000	-	-
Total Revenues	<u>\$ 2,424</u>	<u>\$ 325,522</u>	<u>\$ 582,642</u>	<u>\$ 1,282,255</u>
EXPENDITURES				
Operating	\$ 39,029	\$ 300,298	\$ 140,575	\$ 1,360,406
Contractual Services	-	-	-	239,000
Capital Projects	-	-	-	618,500
Loan/Rebates	-	-	-	-
Incidental Expenses	-	-	-	-
Total Expenditures	<u>\$ 39,029</u>	<u>\$ 300,298</u>	<u>\$ 140,575</u>	<u>\$ 2,217,906</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	\$ 87,450	\$ -	\$ -	\$ 119,478
Transfer Out	(10,500)	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 76,950</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,478</u>
Excess (Deficiency) of Revenues and Other Financing Sources over/(under) expenditures and Other Financing Uses	40,345	25,224	442,067	(816,173)
FUND BALANCE - JUNE 30	<u>\$ 263,746</u>	<u>\$ 64,954</u>	<u>\$ 989,067</u>	<u>\$ 2,878,627</u>
OPERATING CONTINGENCY RESERVE (Included in fund balance)	\$ -	\$ -	\$ -	\$ -
PROJECT CARRYOVER (These numbers represent projects which have been allocated in prior years but have not been spent as of May 1, 2015)	\$ -	\$ -	\$ -	\$ 179,949

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDING JUNE 30, 2017**

<u>Fund</u>	<u>State Gas Tax</u>	<u>Storm Water Management</u>	<u>Art in Public Places</u>	<u>Maintenance Districts</u>
FUND BALANCE AS OF JULY 1, 2016	\$ 3,347,314	\$ 2,604,910	\$ 10,872	\$ 4,136,683
REVENUE				
Taxes	\$ -	\$ 2,000,000	\$ -	\$ 1,536,770
Licenses & Permits	-	-	-	-
Use of Money & Property	27,578	26,993	108	42,684
Intergovernmental	2,543,841	-	-	-
Fees	-	-	-	-
Other	-	35,000	-	343,384
Total Revenues	<u>\$ 2,571,419</u>	<u>\$ 2,061,993</u>	<u>\$ 108</u>	<u>\$ 1,922,838</u>
EXPENDITURES				
Operating	\$ 3,153,169	\$2,386,467	\$ -	\$ 1,367,017
Contractual Services	-	30,000	-	-
Capital Projects	100,000	-	-	-
Loan/Rebates	-	-	-	-
Incidental Expenses/Debt Services	-	-	-	410,975
Total Expenditures	<u>\$ 3,253,169</u>	<u>\$ 2,416,467</u>	<u>\$ -</u>	<u>\$ 1,777,992</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	\$ -	\$ -	\$ -	\$ -
Transfer Out	-	-	-	(83,475)
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ (83,475)</u>
Excess (Deficiency) of Revenues and Other Financing Sources over/(under) expenditures and Other Financing Uses	(681,750)	(354,474)	108	61,371
FUND BALANCE - JUNE 30	<u>\$ 2,665,564</u>	<u>\$ 2,250,436</u>	<u>\$ 10,980</u>	<u>\$ 4,198,054</u>
OPERATING CONTINGENCY RESERVE (Included in fund balance)	\$ -	\$ 242,000	\$ -	\$ 147,000
PROJECT CARRYOVER (These numbers represent projects which have been allocated in prior years but have not been spent as of May 1, 2015)	\$ 2,230,666	\$ 46,612	\$ 33,720	\$ 19,233

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
FOR THE YEAR ENDING JUNE 30, 2017**

<u>Fund</u>	<u>Traffic System Management</u>	<u>Concord / Pleasant Hill Health Care District</u>	<u>PEG Fees</u>	<u>Housing & Community Services</u>
FUND BALANCE AS OF JULY 1, 2016	\$ 263,746	\$ 64,954	\$ 989,067	\$ 3,345,468
REVENUE				
Taxes	\$ -	\$ 300,000	\$ -	\$ -
Licenses & Permits	-	-	-	-
Use of Money & Property	2,424	522	7,642	34,833
Intergovernmental	-	-	-	894,884
Fees	-	-	575,000	40,000
Other	-	25,000	-	-
Total Revenues	<u>\$ 2,424</u>	<u>\$ 325,522</u>	<u>\$ 582,642</u>	<u>\$ 969,717</u>
EXPENDITURES				
Operating	\$ 39,029	\$ 264,983	\$ 140,575	\$ 1,087,540
Contractual Services	-	-	-	184,000
Capital Projects	-	-	-	-
Loan/Rebates	-	-	-	-
Incidental Expenses	-	-	-	-
Total Expenditures	<u>\$ 39,029</u>	<u>\$ 264,983</u>	<u>\$ 140,575</u>	<u>\$ 1,271,540</u>
OTHER FINANCING SOURCES (USES)				
Transfer In	\$ 83,475	\$ -	\$ -	\$ 119,478
Transfer Out	(10,500)	-	-	-
Total Other Financing Sources (Uses)	<u>\$ 72,975</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,478</u>
	10,500			
Excess (Deficiency) of Revenues and Other Financing Sources over/(under) expenditures and Other Financing Uses	36,370	60,539	442,067	(182,345)
FUND BALANCE - JUNE 30	<u>\$ 300,116</u>	<u>\$ 125,493</u>	<u>\$ 1,431,134</u>	<u>\$ 3,163,123</u>
OPERATING CONTINGENCY RESERVE (Included in fund balance)	\$ -	\$ -	\$ -	\$ -
PROJECT CARRYOVER (These numbers represent projects which have been allocated in prior years but have not been spent as of May 1, 2015)	\$ -	\$ -	\$ -	\$ 179,949

**City of Concord
Special Revenue Fund
State Gas Tax Fund
Ten Year Projection
For the Years Ending June 30, 2016 and 2017**

**Includes gradual
implementation of
\$800,000 in Budget
Stabilization.**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
FUND BALANCE - 7/1*	\$ 3,709,628	\$ 2,957,314	\$ 2,275,564	\$ 1,574,809	\$ 971,577	\$ 426,972	\$ 62,019	\$ (227,694)	\$ (395,856)	\$ (438,059)
Add Revenues:										
Intergovernmental	\$ 2,657,863	\$ 2,543,841	\$ 2,569,279	\$ 2,594,972	\$ 2,620,922	\$ 2,647,131	\$ 2,673,602	\$ 2,700,339	\$ 2,727,341	\$ 2,754,616
Use of Money & Property	27,578	27,578	38,259	52,985	66,947	80,304	87,459	91,709	95,975	100,254
Total Revenue	\$ 2,685,441	\$ 2,571,419	\$ 2,607,538	\$ 2,647,957	\$ 2,687,869	\$ 2,727,435	\$ 2,761,061	\$ 2,792,048	\$ 2,823,316	\$ 2,854,870
Less Appropriations:										
Operating	\$ 3,047,755	\$ 3,153,169	\$ 3,258,293	\$ 3,351,189	\$ 3,432,474	\$ 3,492,388	\$ 3,550,774	\$ 3,610,210	\$ 3,615,519	\$ 3,676,433
On-going Budger Stabilization	-	-	-	(100,000)	(200,000)	(400,000)	(500,000)	(650,000)	(750,000)	(800,000)
Capital Projects	390,000	100,000	50,000	-	-	-	-	-	-	-
Total Appropriations	\$ 3,437,755	\$ 3,253,169	\$ 3,308,293	\$ 3,251,189	\$ 3,232,474	\$ 3,092,388	\$ 3,050,774	\$ 2,960,210	\$ 2,865,519	\$ 2,876,433
Excess (Deficiency) of Revenue Over (Under) Expenditures	\$ (752,314)	\$ (681,750)	\$ (700,755)	\$ (603,232)	\$ (544,605)	\$ (364,953)	\$ (289,713)	\$ (168,162)	\$ (42,203)	\$ (21,563)
FUND BALANCE - 6/30	\$ 2,957,314	\$ 2,275,564	\$ 1,574,809	\$ 971,577	\$ 426,972	\$ 62,019	\$ (227,694)	\$ (395,856)	\$ (438,059)	\$ (459,622)

* Beginning Fund Balance assumes adoption of the Proposed FY 2015-16 Capital Improvement Budget, which includes reallocation of \$808,700 in Gas Tax project budget.

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
HOUSING & COMMUNITY SERVICES
FOR THE YEAR ENDING JUNE 30, 2016**

	<u>Housing Assistance</u>	<u>Housing Conservation</u>	<u>CDBG</u>	<u>Housing Inclusionary Fees</u>	<u>Concord Housing Fund</u>	<u>Childcare</u>	<u>Total</u>
FUND BALANCE - 7/1	\$533,825	\$156,275	\$302,618	\$1,449,129	\$1,143,549	\$109,404	\$ 3,694,800
REVENUES							
Use of Money & Property Licenses & Permits	\$ 5,338	\$ 1,584	\$ -	\$ 14,160	\$ 10,998	\$ 1,094	\$ 33,174
Grants		312,038	895,384				1,207,422
Fees						40,000	40,000
Other	-	-	-	-	-	-	-
Total Revenues	<u>\$ 5,338</u>	<u>\$ 313,622</u>	<u>\$ 895,384</u>	<u>\$ 14,160</u>	<u>\$ 10,998</u>	<u>\$ 41,094</u>	<u>\$ 1,280,596</u>
APPROPRIATIONS							
Operating	\$ -	\$ 308,067	\$ 977,011	\$ 67,328	\$ -	\$ 8,000	\$ 1,360,406
Contracting Services			-		207,000	32,000	239,000
Capital Projects			618,500				618,500
Loan/Rebates	-	-	-	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 308,067</u>	<u>\$ 1,595,511</u>	<u>\$ 67,328</u>	<u>\$ 207,000</u>	<u>\$ 40,000</u>	<u>\$ 2,217,906</u>
OTHER FINANCING SOURCES (USES)							
Transfer in		\$ -	\$ -	\$ -	\$ 119,478	\$ -	\$ 119,478
Transfer out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,478</u>	<u>\$ -</u>	<u>\$ 119,478</u>
Excess (Deficiency) of Revenues over (under) expenditures and Other Financing Source (Uses)	\$ 5,338	\$ 5,555	\$ (700,127)	\$ (53,168)	\$ (76,524)	\$ 1,094	\$ (817,832)
FUND BALANCE - 6/30	<u>\$ 539,163</u>	<u>\$ 161,830</u>	<u>\$ (397,509)</u>	<u>\$ 1,395,961</u>	<u>\$ 1,067,025</u>	<u>\$ 110,498</u>	<u>\$ 2,876,968</u>

**CITY OF CONCORD
SPECIAL REVENUE FUNDS
HOUSING & COMMUNITY SERVICES
FOR THE YEAR ENDING JUNE 30, 2017**

	<u>Housing Assistance</u>	<u>Housing Conservation</u>	<u>CDBG</u>	<u>Housing Inclusionary Fees</u>	<u>Concord Housing Fund</u>	<u>Childcare</u>	<u>Total</u>
FUND BALANCE - 7/1	\$539,163	\$161,830	\$ (397,509)	\$1,395,962	\$1,067,025	\$110,498	\$ 3,345,468
REVENUES							
Use of Money & Property	\$ 5,338	\$ 1,584	\$ -	\$ 14,160	\$ 10,998	\$ 1,094	\$ 33,174
Licenses & Permits							-
Grants		289,046	895,384				1,184,430
Fees						40,000	40,000
Other	-	-	-	-			-
Total Revenues	<u>\$ 5,338</u>	<u>\$ 290,630</u>	<u>\$ 895,384</u>	<u>\$ 14,160</u>	<u>\$ 10,998</u>	<u>\$ 41,094</u>	<u>\$ 1,257,604</u>
APPROPRIATIONS							
Operating	\$ -	\$ 286,424	\$ 723,534	\$ 69,582	\$ -	\$ 8,000	\$ 1,087,540
Contracting Services			-		152,000	32,000	184,000
Capital Projects							-
Loan/Rebates	-	-	-	-	-	-	-
Total Expenditures	<u>\$ -</u>	<u>\$ 286,424</u>	<u>\$ 723,534</u>	<u>\$ 69,582</u>	<u>\$ 152,000</u>	<u>\$ 40,000</u>	<u>\$ 1,271,540</u>
OTHER FINANCING SOURCES (USES)							
Transfer in		\$ -	\$ -	\$ -	\$ 119,478	\$ -	\$ 119,478
Transfer out	-	-	-	-	-	-	-
Total Other Financing Sources (Uses)	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 119,478</u>	<u>\$ -</u>	<u>\$ 119,478</u>
Excess (Deficiency) of Revenues over (under) expenditures and Other Financing Source (Uses)	\$ 5,338	\$ 4,206	\$ 171,850	\$ (55,422)	\$ (21,524)	\$ 1,094	\$ 105,542
FUND BALANCE - 6/30	<u>\$ 544,501</u>	<u>\$ 166,036</u>	<u>\$ (225,659)</u>	<u>\$ 1,340,540</u>	<u>\$ 1,045,501</u>	<u>\$ 111,592</u>	<u>\$ 3,451,010</u>

**City of Concord
Special Revenue Fund
Maintenance Districts
For the Year Ending June 30, 2016**

	Street Lighting Maintenance District	Downtown Maintenance District	Pine Hollow Maintenance District	Maintenance District #3	Total Maintenance District
FUND BALANCE - 7/1	\$ 1,884,401	\$ 1,431,376	\$ 509,951	\$ 362,926	\$ 4,188,654
REVENUE					
Taxes	\$ 1,043,546	\$ 360,004	\$ 61,667	\$ 71,368	\$ 1,536,585
Other Revenues	-	343,384	-	-	343,384
Use of Money & Property	<u>18,416</u>	<u>15,641</u>	<u>5,018</u>	<u>3,609</u>	<u>42,684</u>
Total Revenues	<u>\$ 1,061,962</u>	<u>\$ 719,029</u>	<u>\$ 66,685</u>	<u>\$ 74,977</u>	<u>\$ 1,922,653</u>
APPROPRIATIONS					
Operating	\$ 666,500	\$ 523,917	\$ 78,253	\$ 74,300	\$ 1,342,970
Incidental Expenses	466,377	11,347	3,892	5,038	486,654
Contingency	75,000	54,000	8,000	8,000	145,000
Capital Projects	-	-	-	-	-
Total Expenditures	<u>\$ 1,207,877</u>	<u>\$ 589,264</u>	<u>\$ 90,145</u>	<u>\$ 87,338</u>	<u>\$ 1,974,624</u>
Excess (Deficiency) of Revenues over (under) expenditures	\$ (145,915)	\$ 129,765	\$ (23,460)	\$ (12,361)	\$ (51,971)
FUND BALANCE - 6/30	<u>\$ 1,738,486</u>	<u>\$ 1,561,141</u>	<u>\$ 486,491</u>	<u>\$ 350,565</u>	<u>\$ 4,136,683</u>

**City of Concord
Special Revenue Fund
Maintenance Districts
For the Year Ending June 30, 2017**

	Street Lighting Maintenance District	Downtown Maintenance District	Pine Hollow Maintenance District	Maintenance District #3	Total Maintenance District
FUND BALANCE - 7/1	\$ 1,738,486	\$ 1,561,141	\$ 486,491	\$ 350,565	\$ 4,136,683
REVENUE					
Taxes	\$ 1,043,546	\$ 360,004	\$ 61,667	\$ 71,553	\$ 1,536,770
Other Revenues	-	343,384	-	-	343,384
Use of Money & Property	<u>18,416</u>	<u>15,641</u>	<u>5,018</u>	<u>3,609</u>	<u>42,684</u>
Total Revenues	<u>\$ 1,061,962</u>	<u>\$ 719,029</u>	<u>\$ 66,685</u>	<u>\$ 75,162</u>	<u>\$ 1,922,838</u>
APPROPRIATIONS					
Operating	\$ 685,824	\$ 528,711	\$ 78,181	\$ 74,301	\$ 1,367,017
Incidental Expenses	474,071	11,347	3,994	5,038	494,450
Contingency	77,000	54,000	8,000	8,000	147,000
Capital Projects	-	-	-	-	-
Total Expenditures	<u>\$ 1,236,895</u>	<u>\$ 594,058</u>	<u>\$ 90,175</u>	<u>\$ 87,339</u>	<u>\$ 2,008,467</u>
Excess (Deficiency) of Revenues over (under) expenditures	\$ (174,933)	\$ 124,971	\$ (23,490)	\$ (12,177)	\$ (85,629)
FUND BALANCE - 6/30	<u>\$ 1,563,553</u>	<u>\$ 1,686,112</u>	<u>\$ 463,001</u>	<u>\$ 338,388</u>	<u>\$ 4,051,054</u>

**City of Concord
Special Revenue Fund
Street Lighting Maintenance District
Ten Year Projection
For the Fiscal Years Ending June 30, 2016 and 2017**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Fund Balance 7/01	\$ 1,884,401	\$ 1,813,486	\$ 1,715,553	\$ 1,667,410	\$ 1,588,607	\$ 1,478,996	\$ 1,336,545	\$ 1,159,977	\$ 947,987	\$ 702,919
Revenues										
Taxes	\$ 1,043,546	\$ 1,043,546	\$ 1,043,546	\$ 1,043,546	\$ 1,043,546	\$ 1,043,546	\$ 1,043,546	\$ 1,043,546	\$ 1,043,546	\$ 1,043,546
Use of Money & Property	18,416	18,416	16,831	16,032	14,935	13,532	11,810	9,760	7,389	4,690
Total Revenue	<u>\$ 1,061,962</u>	<u>\$ 1,061,962</u>	<u>\$ 1,060,377</u>	<u>\$ 1,059,578</u>	<u>\$ 1,058,481</u>	<u>\$ 1,057,078</u>	<u>\$ 1,055,356</u>	<u>\$ 1,053,306</u>	<u>\$ 1,050,935</u>	<u>\$ 1,048,236</u>
Expenditures										
Street Lighting (Electricity)	\$ 400,000	\$ 400,000	\$ 410,000	\$ 420,250	\$ 430,756	\$ 441,525	\$ 452,563	\$ 463,877	\$ 475,474	\$ 487,361
Street Lighting (Consult./Contract)	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661	36,552
Street Lighting (Personnel)	201,500	215,824	225,020	231,379	236,508	239,800	243,150	246,541	243,293	246,683
Street Lighting (Supplies)	35,000	40,000	41,000	42,025	43,076	44,153	45,256	46,388	47,547	48,736
Assessment Engineering	16,500	17,000	17,425	17,861	18,307	18,765	19,234	19,715	20,208	20,713
County Collection Fees	33,000	35,000	35,875	36,772	37,691	38,633	39,599	40,589	41,604	42,644
Other Internal Service Charges	32,080	32,329	32,995	33,656	34,327	35,014	35,714	36,430	37,158	37,900
Debt Service Lease Purchase Agree	297,347	306,267	315,455	324,919	335,120	348,525	362,466	376,965	395,058	410,198
Loan Repayment w/Interest	87,450	83,475	-	-	-	-	-	-	-	-
Total Expenditures	<u>\$ 1,132,877</u>	<u>\$ 1,159,895</u>	<u>\$ 1,108,520</u>	<u>\$ 1,138,381</u>	<u>\$ 1,168,092</u>	<u>\$ 1,199,529</u>	<u>\$ 1,231,924</u>	<u>\$ 1,265,296</u>	<u>\$ 1,296,003</u>	<u>\$ 1,330,787</u>
Revenues Over (Under)	\$ (70,915)	\$ (97,933)	\$ (48,143)	\$ (78,803)	\$ (109,611)	\$ (142,451)	\$ (176,568)	\$ (211,990)	\$ (245,068)	\$ (282,551)
Contingency Reserve	<u>\$ 75,000</u>	<u>\$ 77,000</u>	<u>\$ 79,000</u>	<u>\$ 81,000</u>	<u>\$ 83,000</u>	<u>\$ 85,000</u>	<u>\$ 87,000</u>	<u>\$ 89,000</u>	<u>\$ 90,000</u>	<u>\$ 92,000</u>
Fund Balance 6/30	<u>\$ 1,738,486</u>	<u>\$ 1,638,553</u>	<u>\$ 1,588,410</u>	<u>\$ 1,507,607</u>	<u>\$ 1,395,996</u>	<u>\$ 1,251,545</u>	<u>\$ 1,072,977</u>	<u>\$ 858,987</u>	<u>\$ 612,919</u>	<u>\$ 328,368</u>

**City of Concord
Special Revenue Fund
Downtown Landscape Maintenance District
Ten Year Projection
For the Fiscal Years Ending June 30, 2016 and 2017**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Fund Balance 7/01	\$ 1,431,376	\$ 1,615,141	\$ 1,794,112	\$ 1,971,419	\$ 2,145,215	\$ 2,315,749	\$ 2,483,681	\$ 2,648,874	\$ 2,811,201	\$ 2,973,340
Revenue										
Taxes	360,004	360,004	360,004	360,004	360,004	360,004	360,004	360,004	360,004	360,004
Other Revenues	343,384	343,384	343,384	343,384	343,384	343,384	343,384	343,384	343,384	343,384
Use of Money & Property	15,641	15,641	19,210	20,766	22,272	23,735	25,156	26,535	27,885	29,206
Total Revenue	\$ 719,029	\$ 719,029	\$ 722,598	\$ 724,154	\$ 725,660	\$ 727,123	\$ 728,544	\$ 729,923	\$ 731,273	\$ 732,594
Expenditures										
Landscape Maintenance	\$ 125,570	\$ 130,245	\$ 133,833	\$ 137,224	\$ 140,274	\$ 142,580	\$ 144,936	\$ 147,333	\$ 146,978	\$ 149,420
Gas & Electricity	6,956	6,956	7,130	7,308	7,491	7,678	7,870	8,067	8,268	8,475
Water & Miscellaneous	37,607	37,607	38,547	39,511	40,499	41,511	42,549	43,613	44,703	45,820
City Provided Admin. & General Services	343,384	343,384	343,384	343,384	343,384	343,384	343,384	343,384	343,384	343,384
Assessment Engineering	10,000	10,000	10,250	10,506	10,769	11,038	11,314	11,597	11,887	12,184
County Collection Fees	773	773	792	812	832	853	875	896	919	942
Postage & Mailing	574	574	588	603	618	634	649	666	682	699
Consultant/Contract Services	5,464	5,464	5,601	5,741	5,884	6,031	6,182	6,337	6,495	6,657
Other Internal Service Charges	4,936	5,055	5,166	5,269	5,375	5,482	5,592	5,703	5,818	5,934
Total Expenditures	\$ 535,264	\$ 540,058	\$ 545,291	\$ 550,358	\$ 555,126	\$ 559,191	\$ 563,351	\$ 567,596	\$ 569,134	\$ 573,515
Revenue Over (Under) Expenditures	\$ 183,765	\$ 178,971	\$ 177,307	\$ 173,796	\$ 170,534	\$ 167,932	\$ 165,193	\$ 162,327	\$ 162,139	\$ 159,079
Contingency Reserve	\$ 54,000	\$ 54,000	\$ 55,000	\$ 55,000	\$ 56,000	\$ 56,000	\$ 56,000	\$ 57,000	\$ 57,000	\$ 57,000
Capital Projects										
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Capital Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fund Balance 6/30	\$ 1,561,141	\$ 1,740,112	\$ 1,916,419	\$ 2,090,215	\$ 2,259,749	\$ 2,427,681	\$ 2,592,874	\$ 2,754,201	\$ 2,916,340	\$ 3,075,419

**City of Concord
Special Revenue Fund
Pine Hollow Landscape Maintenance District
Ten Year Projections
For the Fiscal Years Ending June 30, 2016 and 2017**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Fund Balance 7/01	\$ 509,951	\$ 494,491	\$ 479,001	\$ 461,116	\$ 440,890	\$ 418,248	\$ 393,113	\$ 365,408	\$ 335,055	\$ 301,973
Revenue										
Taxes	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667	\$ 61,667
Use of Money & Property	5,018	5,018	4,677	4,441	4,184	3,904	3,603	3,278	2,930	2,557
Total Revenue	\$ 66,685	\$ 66,685	\$ 66,344	\$ 66,108	\$ 65,851	\$ 65,571	\$ 65,270	\$ 64,945	64,597	64,224
Expenditures										
Landscape Contract	\$ 25,800	\$ 25,728	\$ 26,374	\$ 27,037	\$ 27,715	\$ 28,412	\$ 29,126	\$ 29,857	\$ 30,607	\$ 31,376
Landscape Extra Work	10,612	10,612	10,877	11,149	11,428	11,714	12,007	12,307	12,614	12,930
Contract Administration	1,437	1,437	1,473	1,510	1,547	1,586	1,626	1,666	1,708	1,751
Gas & Electricity	1,012	1,012	1,037	1,063	1,090	1,117	1,145	1,174	1,203	1,233
Capital Replacement Reserve	15,270	15,270	15,652	16,043	16,444	16,855	17,277	17,709	18,151	18,605
Water & Miscellaneous	24,122	24,122	24,725	25,343	25,977	26,626	27,292	27,974	28,673	29,390
Assessment Engineering	3,000	3,072	3,146	3,221	3,299	3,378	3,459	3,542	3,627	3,714
Printing, Publishing & Mailing	481	481	493	505	518	531	544	558	572	586
County Collection Fees	411	441	452	463	475	487	499	511	524	537
Total Expenditures	\$ 82,145	\$ 82,175	\$ 84,229	\$ 86,334	\$ 88,493	\$ 90,706	\$ 92,975	\$ 95,298	\$ 97,679	\$ 100,122
Revenue Over (Under) Expend	\$ (15,460)	\$ (15,490)	\$ (17,885)	\$ (20,226)	\$ (22,642)	\$ (25,135)	\$ (27,705)	\$ (30,353)	\$ (33,082)	\$ (35,898)
Contingency Reserve	\$ 8,000	\$ 8,000	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000	9,000	10,000
Fund Balance 6/30	\$ 486,491	\$ 471,001	\$ 453,116	\$ 431,890	\$ 409,248	\$ 384,113	\$ 356,408	\$ 325,055	\$ 292,973	\$ 256,075

**City of Concord
Special Revenue Fund
Landscape & Lighting Maintenance District No. 3
Ten Year Projection
For the Years Ending June 30, 2016 and 2017**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Fund Balance 7/01	\$ 362,926	\$ 358,565	\$ 354,388	\$ 348,948	\$ 342,259	\$ 334,277	\$ 324,952	\$ 314,241	\$ 302,100	\$ 288,471
<u>Revenue</u>										
Taxes	\$ 71,368	\$ 71,553	\$ 72,414	\$ 73,293	\$ 74,189	\$ 75,103	\$ 76,034	\$ 76,985	\$ 77,955	\$ 78,945
Other Revenues	-	-	-	-	-	-	-	-	-	-
Use of Money & Property	3,609	3,609	3,450	3,334	3,209	3,068	2,916	2,753	2,575	2,384
Total Revenue	\$ 74,977	\$ 75,162	\$ 75,864	\$ 76,627	\$ 77,398	\$ 78,171	\$ 78,950	\$ 79,738	\$ 80,530	\$ 81,329
<u>Expenditures</u>										
Landscape Contract & Maintenance	\$ 27,040	\$ 27,040	\$ 27,761	\$ 28,501	\$ 29,259	\$ 30,036	\$ 30,831	\$ 31,646	\$ 32,481	\$ 33,336
Non Schedule Repairs	5,202	5,203	5,334	5,468	5,606	5,747	5,892	6,040	6,192	6,347
Landscape Extra Work										
Landscape Supplies	1,104	1,104	1,132	1,160	1,189	1,219	1,249	1,280	1,312	1,345
Water	36,725	36,725	37,643	38,584	39,549	40,538	41,551	42,589	43,655	44,746
Gas & Electricity	2,229	2,229	2,286	2,342	2,401	2,460	2,522	2,585	2,650	2,716
Capital Replacement Reserve	2,000	2,000	2,050	2,101	2,154	2,208	2,263	2,319	2,377	2,437
Assessment Engineering	3,028	3,028	3,038	3,048	3,058	3,069	3,079	3,090	3,102	3,114
Printing, Publishing & Mailing	1,159	1,159	1,188	1,218	1,248	1,280	1,311	1,343	1,378	1,412
County Collection Fees	851	851	872	894	916	939	963	987	1,012	1,037
Other Internal Service Charges	-	-	-	-	-	-	-	-	-	-
Total Expenditures	\$ 79,338	\$ 79,339	\$ 81,304	\$ 83,316	\$ 85,380	\$ 87,496	\$ 89,661	\$ 91,879	\$ 94,159	\$ 96,490
Revenue Over (Under) Expenditures	\$ (4,361)	\$ (4,177)	\$ (5,440)	\$ (6,689)	\$ (7,982)	\$ (9,325)	\$ (10,711)	\$ (12,141)	\$ (13,629)	\$ (15,161)
Contingency Reserve	\$ 8,000	\$ 8,000	\$ 8,000	\$ 8,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 9,000	\$ 10,000
Fund Balance 6/30	\$ 350,565	\$ 346,388	\$ 340,948	\$ 334,259	\$ 325,277	\$ 315,952	\$ 305,241	\$ 293,100	\$ 279,471	\$ 263,310

**City of Concord
Special Revenue Fund
Storm Water Fund Ten Year Projection
For the Years Ending June 30, 2016 and 2017**

**Includes gradual implementation of
\$650,000 in Budget Stabilization
Strategies**

	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>	<u>2019-20</u>	<u>2020-21</u>	<u>2021-22</u>	<u>2022-23</u>	<u>2023-24</u>	<u>2024-25</u>
Fund Balance - 7/01	\$ 2,868,208	\$ 2,574,910	\$ 2,220,436	\$ 1,774,165	\$ 1,579,296	\$ 1,375,841	\$ 1,169,449	\$ 966,658	\$ 766,601	\$ 590,138
Revenues										
Taxes - Parcel Fees	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000
Other Revenue	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000	35,000
Use of Money & Property	<u>26,993</u>	<u>26,993</u>	<u>19,998</u>	<u>14,271</u>	<u>7,570</u>	<u>381</u>	<u>250</u>	<u>250</u>	<u>250</u>	<u>250</u>
Total Revenues	<u>\$ 2,061,993</u>	<u>\$ 2,061,993</u>	<u>\$ 2,054,998</u>	<u>\$ 2,049,271</u>	<u>\$ 2,042,570</u>	<u>\$ 2,035,381</u>	<u>\$ 2,035,250</u>	<u>\$ 2,035,250</u>	<u>\$ 2,035,250</u>	<u>\$ 2,035,250</u>
Expenditures										
Operations	\$1,680,332	\$1,764,785	\$1,832,777	\$1,959,281	\$1,995,462	\$2,029,505	\$2,064,363	\$2,100,024	\$2,126,137	\$2,163,335
On-going Budget Stabilization	-	-	-	(400,000)	(450,000)	(500,000)	(550,000)	(600,000)	(650,000)	(650,000)
MRP Requirement	30,000	30,000	30,000	30,750	31,519	32,307	33,114	33,942	34,791	35,661
Drainage System	168,500	166,039	172,467	177,506	181,891	184,804	187,578	190,394	189,132	191,985
Street Cleaning	<u>446,458</u>	<u>455,642</u>	<u>466,026</u>	<u>476,603</u>	<u>487,153</u>	<u>495,157</u>	<u>502,987</u>	<u>510,947</u>	<u>511,653</u>	<u>519,790</u>
Total Expenditures	<u>\$ 2,325,291</u>	<u>\$ 2,416,467</u>	<u>\$ 2,501,270</u>	<u>\$ 2,244,140</u>	<u>\$ 2,246,025</u>	<u>\$ 2,241,773</u>	<u>\$ 2,238,042</u>	<u>\$ 2,235,307</u>	<u>\$ 2,211,713</u>	<u>\$ 2,260,771</u>
Capital Projects										
Grant Infrastructure	\$ 30,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<u>-</u>									
Total Capital Projects	<u>\$ 30,000</u>	<u>\$ -</u>								
Surplus (Deficit)	\$ (293,298)	\$ (354,474)	\$ (446,272)	\$ (194,869)	\$ (203,455)	\$ (206,392)	\$ (202,792)	\$ (200,057)	\$ (176,463)	\$ (225,521)
Less 10% Reserves	\$ 233,000	\$ 242,000	\$ 250,000	\$ 224,000	\$ 225,000	\$ 224,000	\$ 224,000	\$ 224,000	\$ 246,000	\$ 246,000
Fund Balance 6/30	<u>\$ 2,341,910</u>	<u>\$ 1,978,436</u>	<u>\$ 1,524,165</u>	<u>\$ 1,355,296</u>	<u>\$ 1,150,841</u>	<u>\$ 945,449</u>	<u>\$ 742,658</u>	<u>\$ 542,601</u>	<u>\$ 344,138</u>	<u>\$ 118,616</u>