

Summary by Fund and Department

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**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
ALL FUNDING SOURCES
FOR YEARS ENDING JUNE 30, 2016 AND 2017**

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 2014-15 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 YEARS ENDING JUNE 30, 2016 AND 2017**

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.
 10. PEG Fees – Public Educational Governmental Fees received from the City's Cable Franchises used for Public Access Video needs.
 11. Vehicle Abatement - Reimbursement of the costs associated with the enforcement of the Contra Costa County Vehicle Abatement Program authorized by California Vehicle Code 2271.
- **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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FUND STRUCTURE
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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.

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
FUND STRUCTURE
FOR YEARS ENDING JUNE 30, 2016 AND 2017**

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 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	\$ 93,623,804	\$ 86,461,318	\$ 79,726,655	\$ 81,977,183	\$ 91,749,109	\$ 91,756,887
Licenses and permits	7,494,263	9,814,539	8,829,277	5,434,447	1,696,300	1,701,300
Intergovernmental	11,135,149	12,824,639	12,905,102	8,770,155	14,571,936	6,812,888
Charges for current services	42,616,283	43,795,227	47,779,768	49,846,738	56,241,289	59,523,653
Fines and forfeitures	821,728	640,066	820,000	820,000	-	-
Use of money and property	3,391,617	4,088,598	4,731,874	984,932	3,794,673	3,877,291
Other	6,409,509	6,251,851	20,899,325	9,826,702	12,646,203	10,251,422
Total Revenues	\$ 165,492,353	\$ 163,876,238	\$ 175,692,001	\$ 157,660,157	\$ 180,699,510	\$ 173,923,441
EXPENDITURES:						
Current:						
Salaries and benefits	\$ 61,725,823	\$ 62,295,373	\$ 67,638,086	\$ 69,230,758	\$ 72,691,275	\$ 73,885,818
Operating expenditures	78,582,989	100,597,044	91,614,926	55,268,888	64,030,470	63,397,721
Internal Service Charges	11,332,232	12,036,812	13,300,611	13,843,774	14,843,114	15,310,122
Capital projects	18,849,627	17,357,401	13,279,186	11,981,982	17,977,125	6,906,611
Debt services	11,520,270	9,852,517	2,319,507	11,264,851	11,980,487	11,386,385
Total Expenditures	\$ 182,010,941	\$ 202,139,147	\$ 188,152,316	\$ 161,590,253	\$ 181,522,471	\$ 170,886,657
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ (16,518,588)	\$ (38,262,909)	\$ (12,460,315)	\$ (3,930,096)	\$ (822,961)	\$ 3,036,784
OTHER FINANCING SOURCES (USES):						
Conversion to unallocated reserve balance	\$ 33,086,480	\$ 32,587,234	\$ 10,460,315	\$ 2,766,868	\$ -	\$ -
Transfers in	18,832,546	31,202,362	9,307,691	8,599,868	24,255,654	22,643,205
Transfers (out)	(51,919,026)	(29,350,524)	(8,679,511)	(8,511,989)	(24,255,654)	(22,643,205)
Total Other Financing Sources (Uses)	\$ -	\$ 34,439,072	\$ 11,088,495	\$ 2,854,747	\$ -	\$ -
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER EXPENDITURES AND OTHER USES	\$ (16,518,588)	\$ (3,823,837)	\$ (1,371,820)	\$ (1,075,349)	\$ (822,961)	\$ 3,036,784
Fund balance at beginning of year	128,123,861	111,605,273	107,781,436	106,409,616	105,334,267	104,511,306
Fund balance at end of year	<u>\$111,605,273</u>	<u>\$107,781,436</u>	<u>\$106,409,616</u>	<u>\$105,334,267</u>	<u>\$104,511,306</u>	<u>\$107,548,090</u>

Note: 2011-12 excludes Extraordinary Items from RDA Dissolution



CITY OF CONCORD
FUND BALANCE SUMMARY BY FUND
FOR THE YEARS ENDING JUNE 30, 2016 AND 2017

	Estimated	Transfers				Estimated	Transfers				Estimated
	Fund Balance 7/1/2015	Revenues	Expenditures	In	Out	Fund Balance 6/30/2016	Revenues	Expenditures	In	Out	Fund Balance 6/30/2017
GENERAL FUND	\$ 28,919,700	\$ 93,100,447	\$ 87,090,971	\$ 8,602,109	\$ 14,611,585	\$ 28,919,700	\$ 93,124,566	\$ 88,196,046	\$ 8,302,109	\$ 13,230,629	\$ 28,919,700
PAVILION FUND	\$ 201,634	\$ 899,408	\$ 66,000	\$ -	\$ 890,898	\$ 144,144	\$ 899,408	\$ 66,000	\$ -	\$ 828,762	\$ 148,790
SPECIAL REVENUE FUNDS											
Gas Tax	\$ 3,709,628	\$ 2,685,441	\$ 3,437,753	\$ -	\$ -	\$ 2,957,316	\$ 2,571,419	\$ 3,253,169	\$ -	\$ -	\$ 2,275,566
Storm Water Management	2,868,208	2,061,993	1,906,566	-	448,725	2,574,910	2,061,993	1,967,742	-	448,725	2,220,436
Maintenance Districts	4,236,521	1,579,269	1,101,441	343,384	728,181	4,329,552	1,579,454	1,128,340	343,384	733,126	4,390,924
Art in Public Places	10,764	108	-	-	-	10,872	108	-	-	-	10,980
Traffic System Management	223,401	2,424	39,029	87,450	10,000	264,246	2,424	39,029	83,475	10,000	301,116
PEG Fees	547,000	582,642	140,575	-	-	989,067	582,642	140,575	-	-	1,431,134
Vehicle Abatement	22,601	100,000	101,304	-	-	21,297	100,000	103,373	-	-	17,924
Asset Seizure	90,181	-	200,000	-	-	(109,819)	-	-	-	-	(109,819)
Concord Pleasant Hill Health Care Dis	39,730	325,522	300,298	-	-	64,954	325,522	264,983	-	-	125,493
Housing & Community Services	3,616,348	1,282,256	2,217,905	119,478	-	2,800,177	969,718	1,271,541	119,478	-	2,617,832
Total Special Revenue	\$ 15,364,382	\$ 8,619,655	\$ 9,444,871	\$ 550,312	\$ 1,186,906	\$ 13,902,572	\$ 8,193,280	\$ 8,168,752	\$ 546,337	\$ 1,191,851	\$ 13,281,586
DEBT SERVICE FUNDS											
Concord Pavilion Revenue Bonds	735,272	-	556,314	553,114	-	732,072	-	494,178	490,978	-	728,872
Lease Agreements	-	567,379	3,783,956	3,216,577	-	-	568,667	3,803,157	3,234,490	-	-
Total Debt Service	\$ 735,272	\$ 567,379	\$ 4,340,270	\$ 3,769,691	\$ -	\$ 732,072	\$ 568,667	\$ 4,297,335	\$ 3,725,468	\$ -	\$ 728,872
CAPITAL PROJECTS FUNDS											
Measure J Local	\$ 2,957,999	\$ 1,401,738	\$ 876,171	\$ -	\$ -	\$ 3,483,566	\$ 1,512,350	\$ 1,299,677	\$ -	\$ -	\$ 3,696,239
Measure J Bond	9,946	4,027,000	4,027,000	-	-	9,946	-	-	-	-	9,946
Measure J 28 (a)	165,713	266,590	230,000	-	-	202,303	286,748	-	-	-	489,051
Measure C	-	2,893,103	2,893,103	-	-	-	-	-	-	-	-
Measure WW	-	360,000	360,000	-	-	-	-	-	-	-	-
Developers' Fees Parkland	64,667	176,522	60,000	-	-	181,189	183,297	-	-	-	364,486
Developers' Fees O.S.I.P.	(176,492)	50,554	-	-	-	(125,938)	53,567	-	-	-	(72,371)
Developers' Fees Storm Drain/TM	531,507	2,000	-	-	-	533,507	2,015	-	-	-	535,522
Traffic Mitigation	48,244	497	-	-	-	48,741	526	-	-	-	49,267
Concord Reuse Project	-	2,219,575	2,240,304	-	-	(20,729)	1,798,587	1,835,543	-	-	(57,685)
Measure Q Projects	-	-	1,535,000	1,536,938	-	1,938	-	325,000	2,435,868	-	2,112,806
General Fund Projects	-	-	4,541,200	2,185,074	-	(2,356,126)	-	2,012,180	200,000	-	(4,168,306)
General Reimbursable Projects	-	1,805,906	1,805,906	-	-	-	1,632,163	1,632,163	-	-	-
Other Funds	207,043	-	-	-	-	207,043	-	-	-	-	207,043
Total Capital	\$ 3,808,627	\$ 13,203,485	\$ 18,568,684	\$ 3,722,012	\$ -	\$ 2,165,440	\$ 5,469,253	\$ 7,104,563	\$ 2,635,868	\$ -	\$ 3,165,998
ENTERPRISE FUNDS											
Sewer	\$ 840,779	\$ 27,839,577	\$ 26,261,921	\$ 141,383	\$ -	\$ 2,559,818	\$ 30,863,509	\$ 28,742,503	\$ 141,383	\$ -	\$ 4,822,207
Golf Course	135,890	1,463,353	1,410,464	-	-	188,779	1,476,191	1,373,419	-	-	291,551
Total Enterprise	\$ 976,669	\$ 29,302,930	\$ 27,672,385	\$ 141,383	\$ -	\$ 2,748,597	\$ 32,339,700	\$ 30,115,922	\$ 141,383	\$ -	\$ 5,113,758
INTERNAL SERVICE FUNDS											
Workers' Compensation	\$ 6,091,305	\$ 2,369,612	\$ 2,475,000	\$ 76,923	\$ 100,000	\$ 5,962,840	\$ 2,497,391	\$ 2,483,506	\$ 76,923	\$ -	\$ 6,053,648
Risk Management/ Liability	1,127,319	1,303,636	860,000	100,000	-	1,670,955	1,303,636	860,000	-	-	2,114,591



CITY OF CONCORD
FUND BALANCE SUMMARY BY FUND
FOR THE YEARS ENDING JUNE 30, 2016 AND 2017

	Estimated					Estimated					Estimated
	Fund Balance	Revenues	Expenditures	Transfers		Fund Balance	Revenues	Expenditures	Transfers		Fund Balance
	<u>7/1/2015</u>			<u>In</u>	<u>Out</u>	<u>6/30/2016</u>			<u>In</u>	<u>Out</u>	<u>6/30/2017</u>
Post Retirement Healthcare	3,005,700	5,327,263	5,114,785	-	-	3,218,178	2,958,024	2,722,888	-	-	3,453,314
Fleet Maintenance	1,883,285	3,563,302	2,949,916	-	-	2,496,671	3,624,540	3,252,864	-	-	2,868,347
Information Technology	3,869,871	7,478,740	7,193,605	88,000	88,000	4,155,006	7,824,232	7,773,848	-	-	4,205,390
Building Maintenance	815,243	2,736,429	2,559,233	-	173,041	819,398	2,823,627	2,634,299	-	176,846	831,880
Total Internal Service	\$ 16,792,723	\$ 22,778,982	\$ 21,152,539	\$ 264,923	\$ 361,041	\$ 18,323,048	\$ 21,031,450	\$ 19,727,405	\$ 76,923	\$ 176,846	\$ 19,527,170
FIDUCIARY FUNDS											
Pension Trust	\$ 38,535,260	\$ 5,022,000	\$ 5,953,000	\$ -	\$ -	\$ 37,604,260	\$ 5,082,000	\$ 5,959,000	\$ -	\$ -	\$ 36,727,260
Successor Agency	-	7,205,224	7,233,749	7,205,224	7,205,224	(28,525)	7,215,117	7,251,634	7,215,117	7,215,117	(65,042)
Total Fiduciary	\$ 38,535,260	\$ 12,227,224	\$ 13,186,749	\$ 7,205,224	\$ 7,205,224	\$ 37,575,735	\$ 12,297,117	\$ 13,210,634	\$ 7,215,117	\$ 7,215,117	\$ 36,662,218
TOTAL CITY	\$ 105,334,267	\$ 180,699,510	\$ 181,522,471	\$ 24,255,654	\$ 24,255,654	\$ 104,511,308	\$ 173,923,441	\$ 170,886,657	\$ 22,643,205	\$ 22,643,205	\$ 107,548,092

CITY OF CONCORD
REVENUE SUMMARY BY FUND (INCLUDES TRANSFERS IN)
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
GENERAL FUND	\$ 76,754,335	\$ 80,129,629	\$ 84,329,507	\$ 86,158,605	\$ 101,702,556	\$ 101,426,675
PAVILION FUND	\$ 352,774	\$ 836,893	\$ 927,764	\$ 855,387	\$ 899,408	\$ 899,408
SPECIAL REVENUE FUNDS						
Gas Tax	\$ 3,566,026	\$ 2,872,746	\$ 4,010,187	\$ 3,183,756	\$ 2,685,441	\$ 2,571,419
Storm Water Management	2,074,299	2,063,167	2,074,457	2,013,000	2,061,993	2,061,993
Maintenance Districts	1,608,590	1,534,558	1,574,619	1,919,513	1,922,653	1,922,838
Art in Public Places	1,854	596	1,294	-	108	108
Traffic System Management	24,713	19,298	15,226	92,513	89,874	85,899
PEG Fees	-	-	-	-	582,642	582,642
Vehicle Abatement	-	-	-	120,000	100,000	100,000
Asset Seizure	-	-	574,545	102,799	-	-
Concord Pleasant Hill Health Care Distri	-	301,445	227,568	287,850	325,522	325,522
Housing & Community Services	1,047,720	(805,231)	3,745,661	1,519,402	1,401,734	1,089,196
Other Funds	352,510	-	17,796	-	-	-
Total Special Revenue	\$ 8,675,712	\$ 5,986,579	\$ 12,241,353	\$ 9,238,833	\$ 9,169,967	\$ 8,739,617
DEBT SERVICE FUNDS						
Former RDA Revenue Bonds	506,071	708,578	497,832	-	-	-
Former RDA Parking Structure Bonds	278,106	1,491,533	741,890	744,081	-	-
Concord Pavilion Revenue Bonds	508,693	789,883	697,859	622,928	553,114	490,978
Lease Agreements	800,560	1,195,503	1,227,741	1,694,360	3,783,956	3,803,157
Assessment Districts	11,729	162,561	(1,158)	-	-	-
Certifications of Participation	99,380	734	1,127	-	-	-
Total Debt Service	\$ 2,204,539	\$ 4,348,792	\$ 3,165,291	\$ 3,061,369	\$ 4,337,070	\$ 4,294,135
CAPITAL PROJECTS FUNDS						
Measure J Local	\$ 1,441,055	\$ 1,515,852	\$ 1,683,191	\$ 55,087	\$ 1,401,738	\$ 1,512,350
Measure J Bond	-	-	675,032	-	4,027,000	-
Measure J 28(a)	-	-	-	1,313,909	266,590	286,748
Measure C	62,934	136,591	(31)	31	2,893,103	-
Measure WW	1,813,616	6,566	448,720	600,810	360,000	-
Developers' Fees Parkland	(145)	137,951	141,865	51,000	176,522	183,297
Developers' Fees O.S.I.P.	97,044	92,046	263,817	318,567	50,554	53,567
Developers' Fees Storm Drain/TM	12,721	7,840	13,934	2,000	2,000	2,015
Traffic Mitigation	4,149	1,339	3,115	1,837	497	526
Concord Reuse Project	-	-	641,057	150,794	2,219,575	1,798,587
Measure Q Projects	-	-	-	-	1,536,938	2,435,868
General Fund Projects	489,538	1,189,829	843,776	3,452,468	2,185,074	200,000
General Reimbursable Projects	2,045,730	5,767,826	4,131,088	2,743,926	1,805,906	1,632,163
Other Funds	885,804	893,298	(185,296)	53,097	-	-
Total Capital	\$ 6,852,446	\$ 9,749,138	\$ 8,660,268	\$ 8,743,526	\$ 16,925,497	\$ 8,105,121
ENTERPRISE FUNDS						
Sewer	\$ 19,645,294	\$ 19,526,769	\$ 22,397,738	\$ 24,527,494	\$ 27,980,960	\$ 31,004,892
Golf Course	1,420,966	1,501,493	1,541,620	1,457,605	1,463,353	1,476,191
Total Enterprise	\$ 21,066,260	\$ 21,028,262	\$ 23,939,358	\$ 25,985,099	\$ 29,444,313	\$ 32,481,083
INTERNAL SERVICE FUNDS						
Workers' Compensation	\$ 3,113,049	\$ 3,016,002	\$ 3,103,647	\$ 2,500,757	\$ 2,446,535	\$ 2,574,314
Risk Management/ Liability	1,194,562	1,336,065	2,803,785	1,414,713	1,403,636	1,303,636
Post Retirement Healthcare	2,853,488	2,427,471	6,727,876	5,143,568	5,327,263	2,958,024
Fleet Maintenance	2,884,509	2,631,012	3,102,860	3,327,034	3,563,302	3,624,540
Information Technology	6,958,304	6,503,758	10,011,922	7,784,916	7,566,740	7,824,232
Building Maintenance	3,267,271	2,785,712	7,169,060	2,720,679	2,736,429	2,823,627
Total Internal Service	\$ 20,271,183	\$ 18,700,020	\$ 32,919,150	\$ 22,891,667	\$ 23,043,905	\$ 21,108,373
FIDUCIARY FUNDS						
Pension Trust	\$ 2,852,842	\$ 3,479,941	\$ 5,394,973	\$ 1,700,000	\$ 5,022,000	\$ 5,082,000
Successor Agency	23,131,920	21,919,153	10,640,216	10,363,221	14,410,448	14,430,234
Total Fiduciary	\$ 25,984,762	\$ 25,399,094	\$ 16,035,189	\$ 12,063,221	\$ 19,432,448	\$ 19,512,234
FORMER REDEVELOPMENT AGENCY	\$ 15,951,438	\$ 19,691,416	\$ -	\$ -	\$ -	\$ -
TOTAL CITY	\$ 178,113,449	\$ 185,869,823	\$ 182,217,880	\$ 168,997,707	\$ 204,955,164	\$ 196,566,646

CITY OF CONCORD
EXPENDITURES SUMMARY BY FUND (INCLUDES TRANSFERS OUT)
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
GENERAL FUND	\$ 81,408,675	\$ 73,087,670	\$ 80,525,490	\$ 87,450,434	\$ 101,702,556	\$ 101,426,675
PAVILION FUND	\$ 117,865	\$ 901,820	\$ 803,558	\$ 1,085,512	\$ 956,898	\$ 894,762
SPECIAL REVENUE FUNDS						
Gas Tax	\$ 2,462,574	\$ 2,869,988	\$ 3,416,316	\$ 3,445,510	\$ 3,437,753	\$ 3,253,169
Storm Water Management	1,754,398	1,916,108	1,933,354	2,181,065	2,355,291	2,416,467
Maintenance Districts	1,178,511	1,410,415	1,054,071	1,882,157	1,829,622	1,861,466
Art in Public Places	-	-	51,021	7,020	-	-
Traffic System Management	27,925	59,726	51,200	49,529	49,029	49,029
PEG Fees	-	-	-	-	140,575	140,575
Vehicle Abatement	-	-	-	97,399	101,304	103,373
Asset Seizure	-	-	83,959	302,799	200,000	-
Concord Pleasant Hill Health Care Distri	-	132,526	274,777	313,752	300,298	264,983
Housing & Community Services	656,259	1,304,719	2,002,819	919,087	2,217,905	1,271,541
Other Funds	353,102	-	-	-	-	-
Total Special Revenue	\$ 6,432,769	\$ 7,693,482	\$ 8,867,517	\$ 9,198,318	\$ 10,631,777	\$ 9,360,603
DEBT SERVICE FUNDS					0	0
Former RDA Revenue Bonds	703,413	511,101	499,731	2,000	-	-
Former RDA Parking Structure Bonds	1,031,013	743,967	741,582	742,081	-	-
Concord Pavilion Revenue Bonds	869,448	785,067	703,817	622,928	556,314	494,178
Lease Agreements	1,066,501	1,195,503	1,211,249	1,694,359	3,783,956	3,803,157
Assessment Districts	-	8,479	-	-	-	-
Certifications of Participation	99,273	566	709	1,500	-	-
Total Debt Service	\$ 3,769,648	\$ 3,244,683	\$ 3,157,088	\$ 3,062,868	\$ 4,340,270	\$ 4,297,335
CAPITAL PROJECTS FUNDS					0	0
Measure J Local	\$ 479,991	\$ 1,160,707	\$ 1,151,667	\$ 2,499,434	\$ 876,171	\$ 1,299,677
Measure J Bond	2,682	6,326	746,822	2,141,549	4,027,000	-
Measure J 28(a)	-	-	-	700,000	230,000	-
Measure C	38,112	125,252	(25)	(31)	2,893,103	-
Measure WW	1,843,936	613,991	30,437	-	360,000	-
Developers' Fees Parkland	159,631	146,655	11,881	144,000	60,000	-
Developers' Fees O.S.I.P.	503,495	437,643	188,913	587,389	-	-
Developers' Fees Storm Drain/TM	-	14,563	4,013	-	-	-
Traffic Mitigation	-	-	-	-	-	-
Concord Reuse Project	620,244	746,077	348,484	232,528	2,240,304	1,835,543
Measure Q Projects	-	-	-	-	1,535,000	325,000
General Fund Projects	518,600	1,011,913	1,961,171	3,559,568	4,541,200	2,012,180
General Reimbursable Projects	3,402,965	4,321,286	3,484,089	934,286	1,805,906	1,632,163
Other Funds	7,153,717	3,014,530	5,990,678	(3,946)	-	-
Total Capital	\$ 14,723,373	\$ 11,598,943	\$ 13,918,130	\$ 10,794,777	\$ 18,568,684	\$ 7,104,563
ENTERPRISE FUNDS					0	0
Sewer	\$ 21,688,411	\$ 20,987,363	\$ 26,875,364	\$ 25,840,773	\$ 26,261,921	\$ 28,742,503
Golf Course	1,313,458	1,308,345	1,351,249	1,342,243	1,410,464	1,373,419
Total Enterprise	\$ 23,001,869	\$ 22,295,708	\$ 28,226,613	\$ 27,183,016	\$ 27,672,385	\$ 30,115,922
INTERNAL SERVICE FUNDS					0	0
Workers' Compensation	\$ 2,053,830	\$ 2,394,035	\$ 1,867,139	\$ 2,560,293	\$ 2,575,000	\$ 2,483,506
Risk Management/ Liability	928,729	3,870,532	1,171,891	1,289,715	860,000	860,000
Post Retirement Healthcare	4,103,507	6,017,055	7,484,389	3,982,080	5,114,785	2,722,888
Fleet Maintenance	2,877,199	2,607,612	3,264,945	3,960,554	2,949,916	3,252,864
Information Technology	7,918,449	5,825,393	7,496,073	6,885,655	7,281,605	7,773,848
Building Maintenance	4,767,977	3,318,064	4,207,853	3,081,452	2,732,274	2,811,145
Total Internal Service	\$ 22,649,691	\$ 24,032,691	\$ 25,492,290	\$ 21,759,749	\$ 21,513,580	\$ 19,904,251
FIDUCIARY FUNDS					-	-
Pension Trust	\$ 5,732,776	\$ 5,662,130	\$ 5,716,976	\$ -	\$ 5,953,000	\$ 5,959,000
Successor Agency	20,281,473	22,366,013	1,036,382	7,901,680	14,438,973	14,466,751
Total Fiduciary	\$ 26,014,249	\$ 28,028,143	\$ 6,753,358	\$ 7,901,680	\$ 20,391,973	\$ 20,425,751
TOTAL CITY	\$ 178,118,139	\$ 170,883,140	\$ 167,744,044	\$ 168,436,354	\$ 205,778,125	\$ 193,529,862

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



**OPERATING EXPENDITURES SUMMARY BY ORGANIZATION
FOR THE YEARS ENDING JUNE 30, 2016 AND 2017**

	<u>Actual</u> <u>2011-12</u>	<u>Actual</u> <u>2012-13</u>	<u>Actual</u> <u>2013-14</u>	<u>Estimated</u> <u>Actual</u> <u>2014-15</u>	<u>Adopted</u> <u>Budget</u> <u>2015-16</u>	<u>Adopted</u> <u>Budget</u> <u>2016-17</u>
General Government:						
City Attorney	\$ 1,480,089	\$ 4,383,590	\$ 1,922,094	\$ 2,117,260	\$ 2,201,166	\$ 2,248,895
Community & Economic Development	18,844,207	7,378,131	8,957,777	8,967,771	10,527,328	10,446,852
Parks & Recreation	5,992,238	4,684,067	5,146,031	4,507,810	5,157,983	5,317,222
Finance	6,509,462	13,747,626	22,718,452	18,880,758	15,649,198	11,271,515
Reserve Funds - Fund Transfers	10,480,571	10,242,676	3,004,080	4,207,598	14,442,626	14,994,646
General Fund Capital Projects	373,493	1,235,682	1,962,763	3,438,983	2,185,074	200,000
Human Resources	7,309,822	6,791,581	4,608,847	3,945,067	4,125,969	4,090,058
Information Technology	6,980,568	4,836,087	4,592,457	6,163,302	7,235,197	7,902,856
Office of the City Manager	2,623,020	2,449,983	2,840,683	3,148,795	3,348,065	3,582,852
Police	41,976,490	42,249,034	44,496,121	46,587,527	50,459,154	52,701,726
Public Works	15,200,816	13,811,569	15,185,091	17,728,819	17,632,197	18,024,005
Storm Water Management	1,752,622	1,853,330	1,931,980	2,151,065	2,325,294	2,416,468
Total General Government	<u>\$ 119,523,398</u>	<u>\$ 113,663,356</u>	<u>\$ 117,366,376</u>	<u>\$ 121,844,755</u>	<u>\$ 135,289,251</u>	<u>\$ 133,197,095</u>
Enterprise Funds:						
Golf Course Enterprise	\$ 1,152,063	\$ 1,177,013	\$ 1,168,956	\$ 1,408,759	\$ 1,441,045	\$ 1,446,204
Sewer Enterprise	17,418,031	16,715,262	22,507,845	25,840,772	25,511,921	27,492,503
Total Enterprise Fund	<u>\$ 18,570,094</u>	<u>\$ 17,892,275</u>	<u>\$ 23,676,801</u>	<u>\$ 27,249,531</u>	<u>\$ 26,952,966</u>	<u>\$ 28,938,707</u>
Total Operating Budget by Organization	<u>\$ 138,093,492</u>	<u>\$ 131,555,631</u>	<u>\$ 141,043,177</u>	<u>\$ 149,094,286</u>	<u>\$ 162,242,217</u>	<u>\$ 162,135,802</u>
Add:						
Capital Improvement Projects, Other (1)	\$ 21,903,551	\$ 13,773,295	\$ 12,690,871	\$ (66,515)	\$ 27,407,188	\$ 15,295,475
Debt Service Payment	10,194,708	9,083,200	623,232	9,459,442	10,175,720	10,139,585
Pension Trust	5,732,776	5,662,130	5,716,976	-	5,953,000	5,959,000
Total Organization	<u>\$ 175,924,527</u>	<u>\$ 160,074,256</u>	<u>\$ 160,074,256</u>	<u>\$ 158,487,213</u>	<u>\$ 205,778,125</u>	<u>\$ 193,529,862</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 Years Ending June 30, 2016 and 2017
City Attorney**

	Actual <u>2011-12</u>	Actual <u>2012-13</u>	Actual <u>2013-14</u>	Estimated Actual <u>2014-15</u>	Adopted Budget <u>2015-16</u>	Adopted Budget <u>2016-17</u>
Expenditures						
Personnel:						
Full-time	\$ 413,820	\$ 507,103	\$ 626,348	\$ 575,755	\$ 598,342	\$ 620,880
Part-time	6,272	3,342	-	-	-	-
Overtime	-	-	-	-	-	-
Benefits	<u>255,391</u>	<u>269,860</u>	<u>319,007</u>	<u>350,115</u>	<u>365,884</u>	<u>388,643</u>
Total Salaries and Benefits	\$ 675,483	\$ 780,305	\$ 945,355	\$ 925,870	\$ 964,226	\$ 1,009,523
Operating Expenses	<u>\$ 756,863</u>	<u>\$ 3,584,920</u>	<u>\$ 959,601</u>	<u>\$ 1,176,599</u>	<u>\$ 1,149,700</u>	<u>\$ 1,149,700</u>
Internal Service Charges:						
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	-	2,101	2,112	2,265	41,801	42,964
Buildings	42,653	10,334	10,662	9,233	42,146	43,415
Risk Mgmt./Liability	<u>5,090</u>	<u>5,930</u>	<u>4,364</u>	<u>3,293</u>	<u>3,293</u>	<u>3,293</u>
Total Internal Service Charges	\$ 47,743	\$ 18,365	\$ 17,138	\$ 14,791	\$ 87,240	\$ 89,672
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 1,480,089</u>	<u>\$ 4,383,590</u>	<u>\$ 1,922,094</u>	<u>\$ 2,117,260</u>	<u>\$ 2,201,166</u>	<u>\$ 2,248,895</u>
Funding Sources						
General Fund	\$ 974,962	\$ 938,436	\$ 1,170,906	\$ 1,252,560	\$ 1,341,166	\$ 1,388,894
Liability Insurance	<u>505,126</u>	<u>3,445,154</u>	<u>751,188</u>	<u>864,700</u>	<u>860,000</u>	<u>860,000</u>
	<u>\$ 1,480,088</u>	<u>\$ 4,383,590</u>	<u>\$ 1,922,094</u>	<u>\$ 2,117,260</u>	<u>\$ 2,201,166</u>	<u>\$ 2,248,894</u>
Personnel Allocation						
Full-time	4.00	4.00	4.00	4.00	4.00	4.00
Part-time (FTE)	0.00	0.00	0.03	0.00	0.00	0.00

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

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Years Ending June 30, 2016 and 2017
Community & Economic Development**

	Actual <u>2011-12</u>	Actual <u>2012-13</u>	Actual <u>2013-14</u>	Estimated Actual <u>2014-15</u>	Adopted Budget <u>2015-16</u>	Adopted Budget <u>2016-17</u>
Expenditures						
Personnel:						
Full-time	\$ 2,451,140	\$ 2,414,074	\$ 2,686,130	\$ 2,898,629	\$ 3,247,382	\$ 3,380,437
Part-time	515,549	279,549	153,950	73,056	109,710	110,741
Overtime	63,312	38,689	25,261	15,683	15,835	16,000
Benefits	<u>2,128,242</u>	<u>1,721,085</u>	<u>1,662,952</u>	<u>1,917,943</u>	<u>2,155,165</u>	<u>2,277,685</u>
Total Salaries and Benefits	<u>\$ 5,158,243</u>	<u>\$ 4,453,397</u>	<u>\$ 4,528,293</u>	<u>\$ 4,905,311</u>	<u>\$ 5,528,092</u>	<u>\$ 5,784,863</u>
Operating Expenses	<u>\$ 2,476,240</u>	<u>\$ 2,656,667</u>	<u>\$ 3,183,005</u>	<u>\$ 3,239,188</u>	<u>\$ 3,901,397</u>	<u>\$ 3,535,817</u>
Internal Service Charges:						
Fleet	\$ 101,324	\$ 69,521	\$ 78,879	\$ 90,276	\$ 85,751	\$ 87,215
Information Technology	165,378	63,946	95,128	100,165	863,154	887,562
Buildings	207,080	203,944	222,984	179,337	264,428	272,389
Risk Mgmt./Liability	<u>115,140</u>	<u>114,050</u>	<u>112,336</u>	<u>123,006</u>	<u>123,006</u>	<u>123,006</u>
Total Internal Service Charges	<u>\$ 588,922</u>	<u>\$ 451,461</u>	<u>\$ 509,327</u>	<u>\$ 492,784</u>	<u>\$ 1,336,339</u>	<u>\$ 1,370,172</u>
Other Financing Uses	<u>\$ 10,620,802</u>	<u>\$ (183,394)</u>	<u>\$ 737,152</u>	<u>\$ 330,488</u>	<u>\$ (238,500)</u>	<u>\$ (244,000)</u>
Total Expenditures	<u>\$ 18,844,207</u>	<u>\$ 7,378,131</u>	<u>\$ 8,957,777</u>	<u>\$ 8,967,771</u>	<u>\$ 10,527,328</u>	<u>\$ 10,446,852</u>
Funding Sources						
General Fund	\$ 4,718,187	\$ 5,186,923	\$ 5,866,812	\$ 6,132,339	\$ 7,370,436	\$ 7,644,220
Measure Q Fund	-	-	-	-	250,000	250,000
C.D.B.G.	348,011	298,181	311,627	402,816	972,517	718,899
RDA Set Aside	835,935	29,405	5,681	15,892	-	-
Concord Housing Fund	26,071	247,825	165,578	136,618	207,000	152,000
Housing Assistance	6,138	181	-	-	-	-
Housing Inclusionary Fees	-	29,348	29,261	57,132	62,946	65,087
Housing Conservation	37,670	163,405	75,308	375,547	307,429	285,767
Cal HFA HEIP Program, HUD	-	-	900,000	-	-	-
Cal Home Begin Program	-	60,000	-	-	-	-
HUD Lead Base Grant	-	-	-	-	-	-
Measure J	77,188	164,988	89,957	154,263	154,263	154,263
Gas Tax	12,110	16,703	12,523	12,523	12,523	12,523
Traffic Management System	27,925	59,726	51,200	49,529	49,529	49,529
Childcare	32,751	26,563	26,393	40,000	40,000	40,000
RDA Successor Agency	12,719,622	924,580	1,151,284	1,279,750	801,550	810,779
Successor Art in Public Places	2,599	-	-	-	-	-
CPHHCD	-	132,526	272,153	311,362	299,136	263,787
RDA Programs	-	<u>37,777</u>	-	-	-	-
	<u>\$ 18,844,207</u>	<u>\$ 7,378,131</u>	<u>\$ 8,957,777</u>	<u>\$ 8,967,771</u>	<u>\$ 10,527,329</u>	<u>\$ 10,446,854</u>
Personnel Allocation						
Full-time	29.00	35.00	37.00	39.00	43.00	43.00
Part-time (FTE)	3.52	2.88	1.98	1.02	2.38	2.38

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 Years Ending June 30, 2016 and 2017
Finance**

	Actual <u>2011-12</u>	Actual <u>2012-13</u>	Actual <u>2013-14</u>	Estimated Actual <u>2014-15</u>	Adopted Budget <u>2015-16</u>	Adopted Budget <u>2016-17</u>
Expenditures						
Personnel:						
Full-time	\$ 1,102,441	\$ 1,094,624	\$ 1,160,391	\$ 1,412,860	\$ 1,443,184	\$ 1,519,056
Part-time	56,783	150,853	12,566	30,600	30,100	31,100
Overtime	4,712	30,889	16,746	-	-	-
Benefits	<u>2,134,863</u>	<u>3,040,694</u>	<u>5,627,548</u>	<u>5,903,961</u>	<u>6,423,916</u>	<u>4,296,751</u>
Total Salaries and Benefits	<u>\$ 3,298,799</u>	<u>\$ 4,317,060</u>	<u>\$ 6,817,251</u>	<u>\$ 7,347,421</u>	<u>\$ 7,897,200</u>	<u>\$ 5,846,907</u>
Operating Expenses	<u>\$ (175,905)</u>	<u>\$ 4,726,266</u>	<u>\$ 10,346,934</u>	<u>\$ 5,661,097</u>	<u>\$ 6,801,608</u>	<u>\$ 4,449,653</u>
Internal Service Charges:						
Fleet	\$ 36,166	\$ 18,171	\$ 43,588	\$ 120,856	\$ 2,681	\$ 2,762
Information Technology	3,185,689	4,156,319	4,633,283	4,958,190	422,764	434,743
Buildings	144,889	411,798	775,479	683,576	415,327	427,832
Risk Mgmt./Liability	<u>19,824</u>	<u>118,012</u>	<u>101,917</u>	<u>109,618</u>	<u>109,618</u>	<u>109,618</u>
Total Internal Service Charges	<u>\$ 3,386,568</u>	<u>\$ 4,704,300</u>	<u>\$ 5,554,267</u>	<u>\$ 5,872,240</u>	<u>\$ 950,390</u>	<u>\$ 974,955</u>
Total Department Expenditures	<u>\$ 6,509,462</u>	<u>\$ 13,747,626</u>	<u>\$ 22,718,452</u>	<u>\$ 18,880,758</u>	<u>\$ 15,649,198</u>	<u>\$ 11,271,515</u>
Other Financing Uses						
Fund Transfers Out	\$ 10,480,571	\$ 10,242,676	\$ 3,004,080	\$ 4,207,598	\$ 14,442,626	\$ 14,994,646
Reserve Funds	-	-	-	-	-	-
Debt Service Payments	6,425,060	5,838,519	(2,533,857)	6,396,574	5,835,450	5,842,250
Capital Projects	<u>373,493</u>	<u>1,235,682</u>	<u>1,962,763</u>	<u>3,438,983</u>	<u>2,185,074</u>	<u>200,000</u>
Total Other Financing Uses	<u>\$ 17,279,124</u>	<u>\$ 17,316,877</u>	<u>\$ 2,432,986</u>	<u>\$ 14,043,155</u>	<u>\$ 22,463,150</u>	<u>\$ 21,036,896</u>
Total Expenditures	<u>\$ 23,788,586</u>	<u>\$ 31,064,503</u>	<u>\$ 25,151,438</u>	<u>\$ 32,923,913</u>	<u>\$ 38,112,348</u>	<u>\$ 32,308,411</u>
Funding Sources						
General Fund	<u>\$ 6,471,603</u>	<u>\$ 8,147,929</u>	<u>\$ 11,803,550</u>	<u>\$ 12,292,024</u>	<u>\$ 14,860,060</u>	<u>\$ 14,860,060</u>
Personnel Allocation						
Full-time	18.00	18.00	19.00	19.00	19.00	19.00
Part-time (FTE)	2.76	1.18	1.03	0.79	0.79	0.79

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 Years Ending June 30, 2016 and 2017
Human Resources**

	Actual 2011-12	Actual 2012-13	Estimated Actual 2013-14	Estimated Actual 2014-15	Adopted Budget 2015-16	Adopted Budget 2016-17
Expenditures						
Personnel:						
Full-time	\$ 471,007	\$ 505,218	\$ 609,877	\$ 611,456	\$ 626,123	\$ 657,933
Part-time	25,565	12,861	38,235	-	-	-
Overtime	-	-	6,673	-	-	-
Benefits	<u>322,202</u>	<u>313,690</u>	<u>349,271</u>	<u>426,144</u>	<u>393,922</u>	<u>422,546</u>
Total Salaries and Benefits	\$ 818,774	\$ 831,769	\$ 1,004,056	\$ 1,037,600	\$ 1,020,045	\$ 1,080,479
Operating Expenses	\$ 6,356,066	\$ 5,842,884	\$ 3,486,336	\$ 2,784,931	\$ 2,822,612	\$ 2,821,112
Internal Service Charges:						
Fleet	\$ -	\$ -	\$ -	\$ -	\$ 1,627	\$ 1,676
Information Technology	\$ 5,850	\$ 8,097	\$ 9,592	\$ 13,112	\$ 88,740	\$ 91,221
Buildings	26,047	4,099	4,230	3,663	87,184	89,809
Risk Mgmt./Liability	<u>3,085</u>	<u>4,732</u>	<u>4,633</u>	<u>5,761</u>	<u>5,761</u>	<u>5,761</u>
Total Internal Service Charges	\$ 34,982	\$ 16,928	\$ 18,455	\$ 22,536	\$ 183,312	\$ 188,467
Other Financing Uses	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ -
Total Expenditures	\$ 7,309,822	\$ 6,791,581	\$ 4,608,847	\$ 3,945,067	\$ 4,125,969	\$ 4,090,058
Funding Sources						
General Fund	\$ 1,171,570	\$ 1,364,243	\$ 1,256,615	\$ 1,393,737	\$ 1,555,425	\$ 1,611,144
Post Retirement Health	4,095,547	3,044,701	1,494,280	-	-	-
Workers' Compensation	<u>2,042,705</u>	<u>2,382,637</u>	<u>1,857,951</u>	<u>2,551,330</u>	<u>2,570,544</u>	<u>2,478,915</u>
	\$ 7,309,822	\$ 6,791,581	\$ 4,608,846	\$ 3,945,067	\$ 4,125,969	\$ 4,090,059
Personnel Allocation						
Full-time	6.00	6.00	6.00	7.00	7.00	7.00
Part-time (FTE)	1.00	0.69	0.70	0.00	0.00	0.00

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

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Years Ending June 30, 2016 and 2017
Information Technology**

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Estimated Actual 2013-14</u>	<u>Estimated Actual 2014-15</u>	<u>Adopted Budget 2015-16</u>	<u>Adopted Budget 2016-17</u>
Expenditures						
Personnel:						
Full-time	\$ 935,993	\$ 942,773	\$ 881,037	\$ 1,021,701	\$ 1,191,190	\$ 1,278,507
Part-time	52,779	106,602	51,728	108,482	108,482	108,482
Overtime	17,203	12,203	1,471	26,749	18,070	18,070
Benefits	<u>646,537</u>	<u>636,390</u>	<u>643,308</u>	<u>713,852</u>	<u>824,437</u>	<u>892,677</u>
Total Salaries and Benefits	<u>\$ 1,652,512</u>	<u>\$ 1,697,968</u>	<u>\$ 1,577,544</u>	<u>\$ 1,870,784</u>	<u>\$ 2,142,179</u>	<u>\$ 2,297,736</u>
Operating Expenses	<u>\$ 3,374,887</u>	<u>\$ 3,750,094</u>	<u>\$ 3,528,848</u>	<u>\$ 4,266,752</u>	<u>\$ 4,625,796</u>	<u>\$ 5,124,884</u>
Internal Service Charges:						
Fleet	\$ -	\$ -	\$ -	\$ -	\$ 1,137	\$ 1,171
Information Technology	\$ -	\$ -	\$ -	\$ -	\$ 329,340	\$ 338,500
Buildings	53,027	17,778	18,345	15,886	126,865	130,685
Risk Mgmt./Liability	<u>9,468</u>	<u>8,676</u>	<u>8,494</u>	<u>9,880</u>	<u>9,880</u>	<u>9,880</u>
Total Internal Service Charges	<u>\$ 62,495</u>	<u>\$ 26,454</u>	<u>\$ 26,839</u>	<u>\$ 25,766</u>	<u>\$ 467,222</u>	<u>\$ 480,236</u>
Other Financing Uses	<u>\$ 1,890,674</u>	<u>\$ (638,429)</u>	<u>\$ (540,774)</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 6,980,568</u>	<u>\$ 4,836,087</u>	<u>\$ 4,592,457</u>	<u>\$ 6,163,302</u>	<u>\$ 7,235,197</u>	<u>\$ 7,902,856</u>
Funding Sources						
Information Tech. ISF	\$ 6,980,568	\$ 4,836,087	\$ 4,592,457	\$ 6,163,302	\$ 7,094,622	\$ 7,762,281
PEG Fees Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>140,575</u>	<u>140,575</u>
	<u>\$ 6,980,568</u>	<u>\$ 4,836,087</u>	<u>\$ 4,592,457</u>	<u>\$ 6,163,302</u>	<u>\$ 7,235,197</u>	<u>\$ 7,902,856</u>
Personnel Allocation						
Full-time	11.00	11.00	12.00	12.00	13.00	13.00
Part-time (FTE)	0.97	0.97	0.94	0.94	0.94	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 Years Ending June 30, 2016 and 2017
Office of the City Manager**

	Actual 2011-12	Actual 2012-13	Estimated Actual 2013-14	Estimated Actual 2014-15	Adopted Budget 2015-16	Adopted Budget 2016-17
Expenditures						
Personnel:						
Full-time	\$ 1,121,224	\$ 912,315	\$ 1,167,461	\$ 1,142,915	\$ 1,148,312	\$ 1,182,441
Part-time	97,394	141,956	127,862	63,166	63,536	61,466
Overtime	7,929	1,672	2,918	-	-	-
Benefits	<u>667,886</u>	<u>643,886</u>	<u>721,049</u>	<u>834,345</u>	<u>798,118</u>	<u>838,826</u>
Total Salaries and Benefits	<u>\$ 1,894,433</u>	<u>\$ 1,699,829</u>	<u>\$ 2,019,290</u>	<u>\$ 2,040,426</u>	<u>\$ 2,009,966</u>	<u>\$ 2,082,733</u>
Operating Expenses	<u>\$ 544,773</u>	<u>\$ 545,081</u>	<u>\$ 610,746</u>	<u>\$ 885,364</u>	<u>\$ 589,015</u>	<u>\$ 731,436</u>
Internal Service Charges:						
Fleet	\$ 4,554	\$ 7,343	\$ 10,214	\$ 11,120	\$ 10,717	\$ 10,893
Information Technology	57,350	130,138	131,167	153,282	533,839	547,414
Buildings	112,655	54,072	55,788	48,311	194,236	200,084
Risk Mgmt./Liability	<u>9,255</u>	<u>13,520</u>	<u>13,478</u>	<u>10,292</u>	<u>10,292</u>	<u>10,292</u>
Total Internal Service Charges	<u>\$ 183,814</u>	<u>\$ 205,073</u>	<u>\$ 210,647</u>	<u>\$ 223,005</u>	<u>\$ 749,084</u>	<u>\$ 768,683</u>
Other Financing Uses	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 2,623,020</u>	<u>\$ 2,449,983</u>	<u>\$ 2,840,683</u>	<u>\$ 3,148,795</u>	<u>\$ 3,348,065</u>	<u>\$ 3,582,852</u>
Funding Sources						
General Fund	\$ 2,526,375	\$ 2,449,983	\$ 2,840,683	\$ 3,148,795	\$ 3,348,065	\$ 3,582,852
Redevelopment	<u>96,645</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,623,020</u>	<u>\$ 2,449,983</u>	<u>\$ 2,840,683</u>	<u>\$ 3,148,795</u>	<u>\$ 3,348,065</u>	<u>\$ 3,582,852</u>
Personnel Allocation						
Full-time	16.00	16.00	16.00	17.00	16.00	16.00
Part-time (FTE)	1.32	1.31	2.36	1.29	1.29	1.22

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 Years Ending June 30, 2016 and 2017
Parks & Recreation**

	Actual 2011-12	Actual 2012-13	0 Actual 2013-14	Estimated Actual 2014-15	Adopted Budget 2015-16	Adopted Budget 2016-17
Expenditures						
Personnel:						
Full-time	\$ 926,524	\$ 818,435	\$ 982,731	\$ 964,523	\$ 1,018,402	\$ 1,056,070
Part-time	1,176,799	1,260,179	1,199,861	654,307	700,351	725,663
Overtime	2,786	3,067	1,966	-	-	-
Benefits	<u>807,662</u>	<u>774,255</u>	<u>866,681</u>	<u>757,557</u>	<u>838,274</u>	<u>884,172</u>
Total Salaries and Benefits	<u>\$ 2,913,771</u>	<u>\$ 2,855,936</u>	<u>\$ 3,051,239</u>	<u>\$ 2,376,387</u>	<u>\$ 2,557,027</u>	<u>\$ 2,665,905</u>
Operating Expenses	<u>\$ 1,717,551</u>	<u>\$ 1,262,170</u>	<u>\$ 1,436,940</u>	<u>\$ 1,531,086</u>	<u>\$ 1,454,792</u>	<u>\$ 1,473,392</u>
Internal Service Charges:						
Fleet	\$ 55,858	\$ 64,724	\$ 82,936	\$ 85,773	\$ 51,461	\$ 52,199
Computer/Equipment	19,906	39,543	41,908	46,296	268,266	275,443
Buildings	1,187,369	491,950	501,053	433,878	792,047	815,893
Liability	<u>52,764</u>	<u>30,115</u>	<u>31,219</u>	<u>34,390</u>	<u>34,390</u>	<u>34,390</u>
Total Internal Service Charges	<u>\$ 1,315,897</u>	<u>\$ 626,332</u>	<u>\$ 657,116</u>	<u>\$ 600,337</u>	<u>\$ 1,146,164</u>	<u>\$ 1,177,925</u>
Other Financing Uses	<u>\$ 45,019</u>	<u>\$ (60,371)</u>	<u>\$ 736</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 5,992,238</u>	<u>\$ 4,684,067</u>	<u>\$ 5,146,031</u>	<u>\$ 4,507,810</u>	<u>\$ 5,157,983</u>	<u>\$ 5,317,222</u>
Funding Sources						
General Fund	\$ 4,753,217	\$ 3,767,021	\$ 4,328,169	\$ 4,441,810	\$ 5,091,983	\$ 5,251,222
Pavilion	\$ 65,327	\$ 83,013	\$ 58,449	\$ 66,000	\$ 66,000	\$ 66,000
GF Reimbursable Project	820,596	834,032	759,413	-	-	-
First Five	<u>353,098</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 5,992,238</u>	<u>\$ 4,684,066</u>	<u>\$ 5,146,031</u>	<u>\$ 4,507,810</u>	<u>\$ 5,157,983</u>	<u>\$ 5,317,222</u>
Personnel Allocation						
Full-time	17.00	14.00	15.00	14.00	13.00	13.00
Part-time (FTE)	58.92	59.10	56.87	30.43	29.32	29.57

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 Years Ending June 30, 2016 and 2017
Police**

	Actual <u>2011-12</u>	Actual <u>2012-13</u>	Actual <u>2013-14</u>	Estimated Actual <u>2014-15</u>	Adopted Budget <u>2015-16</u>	Adopted Budget <u>2016-17</u>
Expenditure						
Personnel:						
Full-time	\$ 19,398,500	\$ 19,006,977	\$ 19,573,221	\$ 21,413,289	\$ 21,858,623	\$ 22,759,054
Part-time	399,217	328,228	310,868	447,341	447,340	447,340
Overtime	1,535,835	1,601,459	1,629,620	1,300,401	1,300,401	1,300,401
Benefits	<u>15,063,349</u>	<u>15,065,553</u>	<u>15,903,978</u>	<u>16,131,282</u>	<u>16,660,241</u>	<u>17,855,185</u>
Total Salaries and Benefits	<u>\$ 36,396,904</u>	<u>\$ 36,002,217</u>	<u>\$ 37,417,687</u>	<u>\$ 39,292,313</u>	<u>\$ 40,266,606</u>	<u>\$ 42,361,980</u>
Operating Expenses	<u>\$ 2,386,154</u>	<u>\$ 2,661,382</u>	<u>\$ 2,840,349</u>	<u>\$ 3,290,501</u>	<u>\$ 3,252,990</u>	<u>\$ 3,111,573</u>
Internal Service Charges:						
Fleet	\$ 1,072,761	\$ 748,044	\$ 962,402	\$ 1,138,177	\$ 1,808,016	\$ 1,843,331
Information Technology	589,004	1,230,841	1,126,434	1,222,387	4,144,065	4,382,921
Buildings	1,102,792	1,131,588	1,199,126	1,033,642	479,769	494,213
Risk Mgmt./Liability	<u>401,477</u>	<u>474,962</u>	<u>467,896</u>	<u>507,708</u>	<u>507,708</u>	<u>507,708</u>
Total Internal Service Charges	<u>\$ 3,166,034</u>	<u>\$ 3,585,435</u>	<u>\$ 3,755,858</u>	<u>\$ 3,901,914</u>	<u>\$ 6,939,558</u>	<u>\$ 7,228,173</u>
Other Financing Uses	<u>\$ 27,398</u>	<u>\$ -</u>	<u>\$ 482,227</u>	<u>\$ 102,799</u>	<u>\$ -</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 41,976,490</u>	<u>\$ 42,249,034</u>	<u>\$ 44,496,121</u>	<u>\$ 46,587,527</u>	<u>\$ 50,459,154</u>	<u>\$ 52,701,726</u>
Funding Sources						
General Fund	\$ 41,916,864	\$ 42,022,809	\$ 43,929,233	\$ 46,187,329	\$ 50,158,266	\$ 52,598,769
C.D.B.G.	59,626	57,800	668	-	-	-
Vehicle Abatement	-	-	-	97,399	100,888	102,957
General Fund Capital Projects	-	168,425	482,261	-	-	-
Asset Seizure	<u>-</u>	<u>-</u>	<u>83,959</u>	<u>302,799</u>	<u>200,000</u>	<u>-</u>
	<u>\$ 41,976,490</u>	<u>\$ 42,249,034</u>	<u>\$ 44,496,121</u>	<u>\$ 46,587,527</u>	<u>\$ 50,459,154</u>	<u>\$ 52,701,726</u>
Personnel Allocation						
Full-time	200.00	205.00	205.00	210.80	212.80	212.80
Part-time (FTE)	8.23	13.51	10.41	10.41	10.41	10.41

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 Years Ending June 30, 2016 and 2017
Public Works

	Actual <u>2011-12</u>	Actual <u>2012-13</u>	Actual <u>2013-14</u>	Estimated Actual <u>2014-15</u>	Adopted Budget <u>2015-16</u>	Adopted Budget <u>2016-17</u>
Expenditures						
Personnel:						
Full-time	\$ 3,095,271	\$ 3,187,460	\$ 3,401,617	\$ 3,425,593	\$ 3,727,932	\$ 3,877,232
Part-time	655,254	597,286	373,781	202,016	63,120	63,120
Overtime	169,130	132,380	95,870	158,296	133,732	133,732
Benefits	<u>2,709,681</u>	<u>2,901,950</u>	<u>2,869,072</u>	<u>2,961,675</u>	<u>3,203,392</u>	<u>3,367,309</u>
Total Salaries and Benefits	<u>\$ 6,629,336</u>	<u>\$ 6,819,076</u>	<u>\$ 6,740,340</u>	<u>\$ 6,747,580</u>	<u>\$ 7,128,176</u>	<u>\$ 7,441,393</u>
Operating Expenses	<u>\$ 5,830,013</u>	<u>\$ 5,612,431</u>	<u>\$ 6,892,893</u>	<u>\$ 9,012,125</u>	<u>\$ 7,761,183</u>	<u>\$ 7,797,750</u>
Internal Service Charges:						
Fleet	\$ 792,558	\$ 863,361	\$ 1,031,245	\$ 1,087,664	\$ 1,087,451	\$ 1,102,327
Information Technology	15,426	45,633	48,955	54,526	625,065	642,366
Buildings	352,643	141,652	137,041	123,671	327,069	336,916
Risk Mgmt./Liability	<u>380,840</u>	<u>329,417</u>	<u>334,617</u>	<u>359,869</u>	<u>359,869</u>	<u>359,869</u>
Total Internal Service Charges	<u>\$ 1,541,467</u>	<u>\$ 1,380,062</u>	<u>\$ 1,551,858</u>	<u>\$ 1,625,730</u>	<u>\$ 2,399,454</u>	<u>\$ 2,441,478</u>
Other Financing Uses	<u>\$ 1,200,000</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 343,384</u>	<u>\$ 343,384</u>	<u>\$ 343,384</u>
Total Expenditures	<u>\$ 15,200,816</u>	<u>\$ 13,811,569</u>	<u>\$ 15,185,091</u>	<u>\$ 17,728,819</u>	<u>\$ 17,632,197</u>	<u>\$ 18,024,005</u>
Funding Sources						
General Fund	\$ 5,777,181	\$ 5,554,707	\$ 6,166,083	\$ 6,450,939	\$ 7,248,644	\$ 7,414,575
Measure Q Fund	-	-	-	-	508,489	227,500
State Gas Tax	911,042	878,912	392,746	977,554	1,003,541	1,040,408
State Gas Tax-Prop 111	690,378	609,401	628,951	504,856	475,988	475,988
State Gas Tax-Prop 22	508,572	655,196	1,557,387	1,429,574	1,451,446	1,517,095
Street Lighting	766,025	780,615	400,615	728,508	738,363	760,149
Traffic Systems Mgmt.	-	-	-	-	-	-
Measure C & J Local	92,824	146,096	21,138	13,492	13,492	13,492
Measure J 28(a)	-	-	-	200,000	-	-
Traffic Congestion Relief	-	-	-	-	-	-
OSIP	-	-	-	-	-	-
Prop 1B LSR	-	-	-	-	-	-
Fleet Maintenance	3,466,718	1,884,743	2,209,267	3,891,204	2,946,486	3,249,414
Maintenance Districts	237,775	279,347	253,824	748,757	691,967	696,660
Building Maintenance Fund	<u>2,750,301</u>	<u>3,022,552</u>	<u>3,555,080</u>	<u>2,783,935</u>	<u>2,553,781</u>	<u>2,628,724</u>
	<u>\$ 15,200,816</u>	<u>\$ 13,811,569</u>	<u>\$ 15,185,091</u>	<u>\$ 17,728,819</u>	<u>\$ 17,632,197</u>	<u>\$ 18,024,005</u>
Personnel Allocation						
Full-time	80.00	63.00	64.00	64.00	64.00	64.00
Part-time (FTE)	31.08	29.21	2.75	7.32	2.75	2.75

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 Years Ending June 30, 2016 and 2017
 Storm Water Management**

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated Actual 2014-15	Adopted Budget 2015-16	Adopted Budget 2016-17
Expenditures						
Personnel:						
Full-time	\$ 189,503	\$ 218,893	\$ 296,460	\$ 359,716	\$ 400,080	\$ 415,645
Part-time	14,141	14,326	12,360	-	-	-
Overtime	5,250	8,454	1,797	9,224	9,224	-
Benefits	<u>178,962</u>	<u>207,440</u>	<u>274,485</u>	<u>301,091</u>	<u>325,098</u>	<u>340,121</u>
Total Salaries and Benefits	\$ 387,856	\$ 449,113	\$ 585,102	\$ 670,031	\$ 734,402	\$ 755,766
Operating Expenses	<u>\$ 641,603</u>	<u>\$ 635,929</u>	<u>\$ 586,150</u>	<u>\$ 693,235</u>	<u>\$ 946,780</u>	<u>\$ 1,014,980</u>
Internal Service Charges:						
Fleet	\$ 177,842	\$ 185,697	\$ 197,911	\$ 216,265	\$ 119,599	\$ 120,354
Information Technology	41,220	75,989	72,191	77,780	30,759	31,614
Risk Mgmt./Liability	<u>24,680</u>	<u>66,676</u>	<u>41,901</u>	<u>45,029</u>	<u>45,029</u>	<u>45,029</u>
Total Internal Service Charges	\$ 243,742	\$ 328,362	\$ 312,003	\$ 339,074	\$ 195,387	\$ 196,997
Other Financing Uses	<u>\$ 479,421</u>	<u>\$ 439,926</u>	<u>\$ 448,725</u>	<u>\$ 448,725</u>	<u>\$ 448,725</u>	<u>\$ 448,725</u>
Total Expenditures	<u>\$ 1,752,622</u>	<u>\$ 1,853,330</u>	<u>\$ 1,931,980</u>	<u>\$ 2,151,065</u>	<u>\$ 2,325,294</u>	<u>\$ 2,416,468</u>
Funding Sources						
Storm Water Parcel Tax	<u>\$ 1,752,622</u>	<u>\$ 1,853,330</u>	<u>\$ 1,931,980</u>	<u>\$ 2,151,065</u>	<u>\$ 2,325,294</u>	<u>\$ 2,416,468</u>
	<u>\$ 1,752,622</u>	<u>\$ 1,853,330</u>	<u>\$ 1,931,980</u>	<u>\$ 2,151,065</u>	<u>\$ 2,325,294</u>	<u>\$ 2,416,468</u>
Personnel Allocation						
Full-time	3.00	2.00	2.00	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 Years Ending June 30, 2016 and 2017
Golf Course**

	<u>Actual 2011-12</u>	<u>Actual 2012-13</u>	<u>Actual 2013-14</u>	<u>Estimated Actual 2014-15</u>	<u>Adopted Budget 2015-16</u>	<u>Adopted Budget 2016-17</u>
Expenditures						
Personnel:						
Full-time	\$ 442	\$ 263	\$ 42,766	\$ 44,553	\$ 46,971	\$ 47,934
Part-time	-	-	-	-	-	-
Overtime	-	-	-	-	-	-
Benefits	<u>241</u>	<u>239</u>	<u>16,953</u>	<u>21,963</u>	<u>23,610</u>	<u>24,851</u>
Total Salaries and Benefits	<u>\$ 683</u>	<u>\$ 502</u>	<u>\$ 59,719</u>	<u>\$ 66,516</u>	<u>\$ 70,581</u>	<u>\$ 72,785</u>
Operating Expenses	<u>\$ 988,645</u>	<u>\$ 1,040,411</u>	<u>\$ 1,055,948</u>	<u>\$ 1,047,532</u>	<u>\$ 1,073,402</u>	<u>\$ 1,073,402</u>
Internal Service Charges:						
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	27,564	-	3,281	3,264	5,492	5,651
Buildings	-	17,233	-	-	-	-
Risk Mgmt./Liability	<u>12,234</u>	<u>-</u>	<u>193</u>	<u>206</u>	<u>206</u>	<u>206</u>
Total Internal Service Charges	<u>\$ 39,798</u>	<u>\$ 17,233</u>	<u>\$ 3,474</u>	<u>\$ 3,470</u>	<u>\$ 5,698</u>	<u>\$ 5,857</u>
Other Financing Uses	<u>\$ 122,937</u>	<u>\$ 118,867</u>	<u>\$ 49,815</u>	<u>\$ 224,725</u>	<u>\$ 220,783</u>	<u>\$ 221,375</u>
Total Expenditures	<u>\$ 1,152,063</u>	<u>\$ 1,177,013</u>	<u>\$ 1,168,956</u>	<u>\$ 1,408,759</u>	<u>\$ 1,441,045</u>	<u>\$ 1,446,204</u>
Funding Sources						
User Fees	<u>\$ 1,152,063</u>	<u>\$ 1,177,013</u>	<u>\$ 1,168,956</u>	<u>\$ 1,408,759</u>	<u>\$ 1,441,045</u>	<u>\$ 1,446,204</u>
Personnel Allocation						
Full-time	0.00	0.00	0.00	0.00	0.00	0.00
Part-time (FTE)	0.00	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.

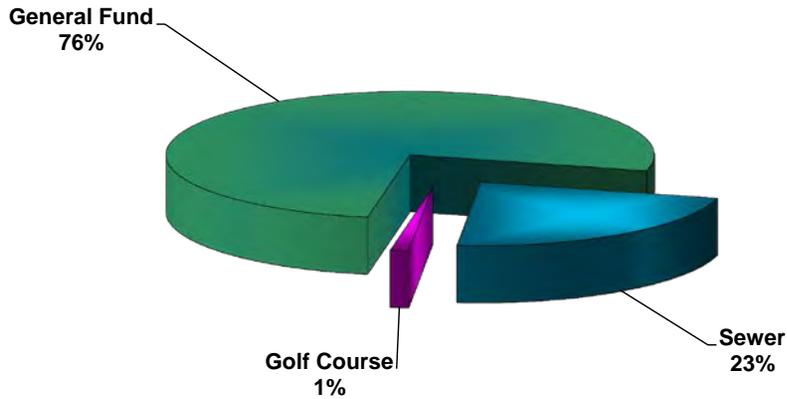
**City of Concord
Departmental Budget Summary
All Funding Sources
For the Years Ending June 30, 2016 and 2017
Sewer Enterprise**

	Actual 2011-12	Actual 2012-13	Actual 2013-14	Estimated Actual 2014-15	Adopted Budget 2015-16	Adopted Budget 2016-17
Expenditures						
Personnel:						
Full-time	\$ 484,974	\$ 712,250	\$ 859,632	\$ 1,015,182	\$ 935,321	\$ 978,473
Part-time	697	2,554	-	-	-	-
Overtime	39,689	44,360	31,348	31,105	31,105	31,105
Benefits	<u>497,498</u>	<u>627,482</u>	<u>972,661</u>	<u>877,895</u>	<u>796,021</u>	<u>840,633</u>
Total Salaries and Benefits	<u>\$ 1,022,858</u>	<u>\$ 1,386,646</u>	<u>\$ 1,863,641</u>	<u>\$ 1,924,182</u>	<u>\$ 1,762,447</u>	<u>\$ 1,850,211</u>
Operating Expenses	<u>\$ 14,922,170</u>	<u>\$ 14,039,859</u>	<u>\$ 19,231,219</u>	<u>\$ 21,608,779</u>	<u>\$ 21,727,148</u>	<u>\$ 23,617,691</u>
Internal Service Charges:						
Fleet	\$ 284,564	\$ 277,720	\$ 371,184	\$ 408,688	\$ 240,819	\$ 243,341
Information Technology	158,811	178,336	218,542	216,296	88,794	91,264
Buildings	27,025	18,449	19,034	16,482	-	-
Risk Mgmt./Liability	<u>33,617</u>	<u>67,103</u>	<u>74,877</u>	<u>80,661</u>	<u>80,661</u>	<u>80,661</u>
Total Internal Service Charges	<u>\$ 504,017</u>	<u>\$ 541,608</u>	<u>\$ 683,637</u>	<u>\$ 722,127</u>	<u>\$ 410,274</u>	<u>\$ 415,266</u>
Other Financing Uses	<u>\$ 968,986</u>	<u>\$ 747,149</u>	<u>\$ 729,348</u>	<u>\$ 1,585,684</u>	<u>\$ 1,612,052</u>	<u>\$ 1,609,335</u>
Total Expenditures	<u>\$ 17,418,031</u>	<u>\$ 16,715,262</u>	<u>\$ 22,507,845</u>	<u>\$ 25,840,772</u>	<u>\$ 25,511,921</u>	<u>\$ 27,492,503</u>
Total Sewer Funding Sources	<u>\$ 17,418,031</u>	<u>\$ 16,715,262</u>	<u>\$ 22,507,845</u>	<u>\$ 25,840,772</u>	<u>\$ 25,511,921</u>	<u>\$ 27,492,503</u>
Personnel Allocation						
Full-time	10.00	11.00	10.00	10.00	11.00	11.00
Part-time (FTE)	0.73	0.73	0.73	0	0	0

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



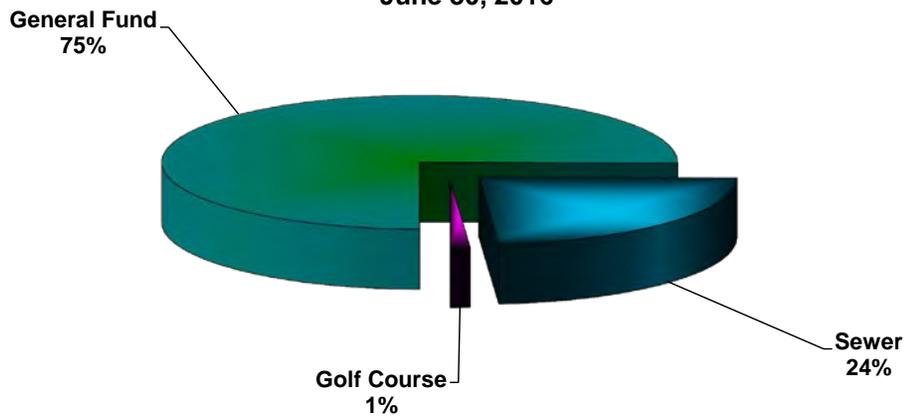
**General Fund & Enterprises
Budgeted Capital & Operating Expenditures
June 30, 2016**



**Total Capital & Operating
Budget**

General Fund	\$	89,111,556
Sewer		26,261,922
Golf Course		1,420,464
Total	\$	116,793,942

**General Fund & Enterprises
Total Revenues
June 30, 2016**

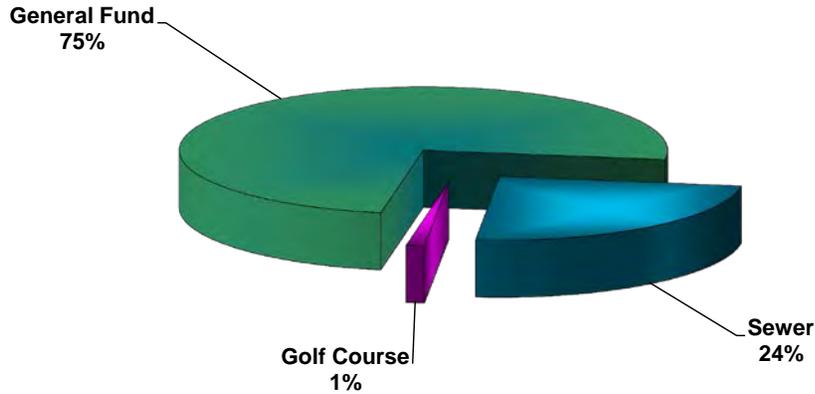


Total Revenues

General Fund	\$	89,111,556
Sewer		27,980,960
Golf Course		1,463,353
Total	\$	118,555,869



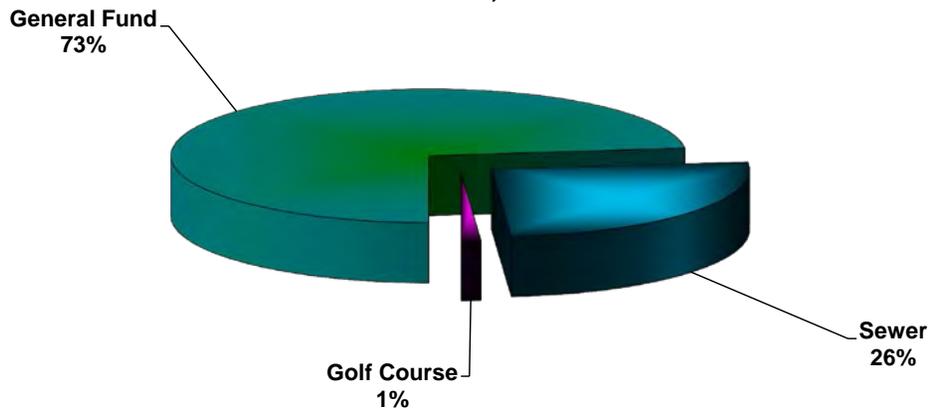
**General Fund & Enterprises
Budgeted Capital & Operating Expenditures
June 30, 2017**



**Total Capital & Operating
Budget**

General Fund	\$	88,515,675
Sewer		28,742,503
Golf Course		1,423,419
Total	\$	<u>118,681,597</u>

**General Fund & Enterprises
Total Revenues
June 30, 2017**



Total Revenues

General Fund	\$	88,515,675
Sewer		31,004,892
Golf Course		1,476,191
Total	\$	<u>120,996,758</u>

City of Concord
Operating Budgets
For the General Fund and the Enterprise Funds
For the Year Ending June 30, 2016

	<u>General Fund</u>	<u>Sewer Operations</u>	<u>Golf Course</u>	<u>Total</u>
ESTIMATED FUND BALANCE AS OF JUNE 30, 2015	<u>\$ 28,919,700</u>	<u>\$ 840,779</u>	<u>\$ 135,890</u>	<u>\$ 29,896,369</u>
REVENUES				
Taxes	\$ 69,525,505	\$ -	\$ -	\$ 69,525,505
Measure Q Sales Taxes	7,800,000	-	-	7,800,000
Licenses & Permits	1,696,300	-	-	1,696,300
Fines & Forfeitures	775,000	-	-	775,000
Use of Money & Property	583,035	110,450	1,219	694,704
Intergovernmental	242,000	-	-	242,000
Service Charges	8,472,216	27,738,014	1,375,537	37,585,767
Other	<u>7,500</u>	<u>-</u>	<u>86,597</u>	<u>94,097</u>
Total Revenues	<u>\$ 89,101,556</u>	<u>\$ 27,848,464</u>	<u>\$ 1,463,353</u>	<u>\$ 118,413,373</u>
EXPENDITURES				
Salaries & Benefits	\$ 62,535,733	\$ 1,762,448	\$ 70,581	\$ 64,368,762
Operating Expenditures	11,079,593	21,727,148	1,073,402	33,880,143
Internal Service Charges	<u>12,717,156</u>	<u>410,274</u>	<u>5,698</u>	<u>13,133,128</u>
Total Expenditures	<u>\$ 86,332,482</u>	<u>\$ 23,899,870</u>	<u>\$ 1,149,681</u>	<u>\$ 111,382,033</u>
OTHER FINANCING SOURCES & (USES)				
Transfers In (Inter & Intra)	\$ 10,000	\$ 132,496	\$ -	\$ 142,496
Transfers Out (Inter & Intra)	(594,000)	-	-	(594,000)
Lease/Bond Payment	<u>-</u>	<u>(1,612,052)</u>	<u>(220,783)</u>	<u>(1,832,835)</u>
Total Other Financing Sources and Uses	<u>\$ (584,000)</u>	<u>\$ (1,479,556)</u>	<u>\$ (220,783)</u>	<u>\$ (2,284,339)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ 2,185,074</u>	<u>\$ 2,469,038</u>	<u>\$ 92,889</u>	<u>\$ 4,747,001</u>
Less: Contingency Reserve	\$ -	\$ 2,390,000	\$ -	\$ 2,390,000
CAPITAL IMPROVEMENT PROJECTS	<u>\$ 2,185,074</u>	<u>\$ 750,000</u>	<u>\$ 50,000</u>	<u>\$ 2,985,074</u>
ESTIMATED FUND BALANCE AT JUNE 30, 2016	<u>\$ 28,919,700</u>	<u>\$ 169,817</u>	<u>\$ 178,779</u>	<u>\$ 29,268,296</u>

City of Concord
Operating Budgets
For the General Fund and the Enterprise Funds
For the Year Ending June 30, 2017

	<u>General Fund</u>	<u>Sewer Operations</u>	<u>Golf Course</u>	<u>Total</u>
ESTIMATED FUND BALANCE AS OF JUNE 30, 2016	<u>\$ 28,919,700</u>	<u>\$ 2,559,818</u>	<u>\$ 135,890</u>	<u>\$ 31,615,408</u>
REVENUES				
Taxes	\$ 69,163,809	\$ -	\$ -	\$ 69,163,809
Measure Q Sales Taxes	7,500,000	-	-	7,500,000
Licenses & Permits	\$1,701,300	-	-	1,701,300
Fines & Forfeitures	775,000	-	-	775,000
Use of Money & Property	584,175	132,045	1,219	717,439
Intergovernmental	242,000	-	-	242,000
Service Charges	8,531,891	30,740,006	1,388,000	40,659,897
Other	<u>7,500</u>	<u>-</u>	<u>86,972</u>	<u>94,472</u>
Total Revenues	<u>\$ 88,505,675</u>	<u>\$ 30,872,051</u>	<u>\$ 1,476,191</u>	<u>\$ 120,853,917</u>
EXPENDITURES				
Salaries & Benefits	\$ 63,214,453	\$ 1,850,211	\$ 72,785	\$ 65,137,449
Operating Expenditures	11,356,139	23,617,691	1,073,402	36,047,232
Internal Service Charges	<u>13,147,955</u>	<u>415,266</u>	<u>5,857</u>	<u>13,569,078</u>
Total Expenditures	<u>\$ 87,718,547</u>	<u>\$ 25,883,168</u>	<u>\$ 1,152,044</u>	<u>\$ 114,753,759</u>
OTHER FINANCING SOURCES & (USES)				
Transfers In (Inter & Intra)	\$ -	\$ 132,841	\$ -	\$ 132,841
Transfers Out (Inter & Intra)	(597,129)	-	-	(597,129)
Lease/Bond Payment	<u>-</u>	<u>(1,609,335)</u>	<u>(221,375)</u>	<u>(1,830,710)</u>
Total Other Financing Sources and Uses	<u>\$ (597,129)</u>	<u>\$ (1,476,494)</u>	<u>\$ (221,375)</u>	<u>\$ (2,294,998)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ 189,999</u>	<u>\$ 3,512,389</u>	<u>\$ 102,772</u>	<u>\$ 3,805,160</u>
Less: Contingency Reserve	\$ -	\$ 2,588,400	\$ -	\$ 2,588,400
CAPITAL IMPROVEMENT PROJECTS	<u>\$ 200,000</u>	<u>\$ 1,250,000</u>	<u>\$ 50,000</u>	<u>\$ 1,500,000</u>
ESTIMATED FUND BALANCE AT JUNE 30, 2017	<u>\$ 28,909,699</u>	<u>\$ 2,233,807</u>	<u>\$ 188,662</u>	<u>\$ 31,332,168</u>