

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
ALL FUNDING SOURCES
FOR YEAR ENDING JUNE 30, 2006**

ACCOUNTING BASIS

All governmental fund type annual operating budgets are adopted on a basis of accounting consistent with generally accepted accounting principles except capital outlay expenditures for the general fund are budgeted on a project time frame rather than an annual 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. Their revenues are recognized when they become measurable and available as net current assets. Measurable means the amount of the transaction can be determined and available means collectible within the current period or soon enough thereafter (generally sixty days) to be used to pay liabilities of the current period. Amounts which could not be measured or were not available were not accrued as revenue in the current year.

Those revenues susceptible to accrual are sales and franchise taxes, interest revenue and 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 thus are 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 is 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 05/06 as compared to what was budgeted in FY 04/05, FY 03/04, FY 02/03 and FY 01/02. 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 effect 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 is shown in the Information Technology Department and includes computers and peripherals, telecommunications and other office equipment. The Building Maintenance and Fleet Replacement Funds are included with the Maintenance Services Department.

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
FUND STRUCTURE
FOR YEAR ENDING JUNE 30, 2006**

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 six 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. 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.
 3. Maintenance Districts - Revenue from assessments on property owners within the districts expended for street lighting and landscape maintenance within these areas.
 4. Storm Water Management - To account for the activities necessary to comply with the Federal Clean Water Act.
 5. Parking & Transportation System Management (TSM) - Monies from in-lieu Parking fees expended for off-street parking facilities, mass transit equipment and TSM projects.
 6. Art in Public Places - Fees collected from new construction permits expended for the purchase and installation of art objects in the City.
- **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 four Debt Service Funds.
 1. Tax Allocation Bonds - Accounts for accumulation of property taxes for payment of principal and interest on the Redevelopment Agency tax allocation bonds.
 2. Revenue Bonds - Accounts for payment of principal and interest of the Police Facility and Parking Structure.
 3. 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.
 4. Assessment Districts - Accounts for accumulation of special assessment taxes for payment of principal and interest on special assessment bonds.
- **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 eight Capital Project Funds.
 1. ISTE/TEA21/Federal Grants - Accounts for funds from the Federal Government that are used exclusively for street construction in the urban system as included in the 7-year street program.
 2. Measure C 1-680 - Accounts for highway improvements funded by 81% of the ½% sales tax approved by Contra Costa voters in 1988.
 3. Measure C - Accounts for transportation improvements funded by 19% of the ½% sales tax approved by Contra Costa voters in 1988.
 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.

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
FUND STRUCTURE
FOR YEAR ENDING JUNE 30, 2006**

- **Capital Projects Funds Continued**

5. Developer Fees for Parkland Zones - Accounts for fees collected from developers expended for parks and recreational areas.
6. Developer Fees for Storm Drain Zones - Account for fees collected from developers expended for storm drains.
7. General Fund Reimbursable and Grant Projects - Accounts for capital projects funded through grants, donations or reimbursed by developers.
8. General Fund Projects - Accounts for General Fund transfers expended for acquisition and construction of general-purpose public facilities and improvements.

PROPRIETARY FUNDS

Proprietary funds account for City operations financed and operated in a manner 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.

- **Enterprise Funds** - To account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered through user charges. 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 transmission and treatment.
- **Internal Services 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 five Internal Service Funds.
 1. Worker's Compensation Fund - Accounts for worker's compensation expenses.
 2. Liability Fund - Provides for the uninsured portion of claims and judgements.
 3. Fleet Maintenance Fund - Accounts for the replacement, maintenance and operations of City licensed vehicles and motorized equipment.
 4. Computer Equipment Fund - Accounts for the replacement, maintenance and operations of computers and peripherals, network systems, telecommunications, data base systems and office equipment.
 5. Building Maintenance Fund - Accounts for the replacement, maintenance and operations for facility upkeep and custodial services.

TRUST AND AGENCY FUNDS

To account for assets held by a governmental unit in a trustee capacity or as an agent for individuals, private organizations, other government units or other funds. Expendable trust funds are accounted for in essentially the same manner as governmental funds. Non-expendable trust funds and pension fund are accounted for in the same manner as proprietary funds. Agency funds are purely custodial (assets = liabilities) and thus do not involve measurement of results of operations. The City has one Trust fund and two Agency Funds.

1. Pension Trust Fund - Accounts for accumulation of resources for retirement payments at appropriate amounts and times in the future for the City of Concord Retirement System.
2. Refundable Deposits Agency Fund - Accounts for refundable developer's deposits made at the time of building occupancy to serve as guarantees that specified work will be done.
3. Sewer Lines Agency Fund - Accounts for sewer connection fees collected and disbursed under certificate of entitlement agreements with developers for sewer line construction reimbursement.



CITY OF CONCORD
FUND BALANCE SUMMARY BY FUND
FOR THE YEAR ENDING JUNE 30, 2006

	Estimated			Transfers		Estimated
	Fund Balance 07/01/2005	Revenues	Expenditures	In	Out	Fund Balance 06/30/2006
GENERAL FUND	\$ 11,962,405	\$65,040,111	\$ 68,312,606	\$ 200,000	\$400,000	\$8,489,910
SPECIAL REVENUE FUNDS :						
Traffic Safety	-	-	-	-	-	-
Gas Tax	474,496	2,435,898	2,710,350	-	-	200,044
Storm Water Management	764,526	1,978,170	1,867,687	-	-	875,009
Maintenance Districts	870,633	1,398,609	1,306,341	-	-	962,901
Art in Public Places	-	2,000	-	-	-	2,000
Parking & Traffic System Mgmt.	\$723,416	4,000	45,425	-	4,000	677,991
Housing & Community Services	1,829,999	1,412,110	4,178,024	2,592,327	-	1,656,412
Total Special Revenue Funds	4,663,070	7,230,787	10,107,827	2,592,327	4,000	4,374,357
DEBT SERVICE FUNDS :						
RDA Tax Allocation Bonds	10,370,018	250,000	6,375,171	6,125,171	-	10,370,018
RDA Revenue Bonds	487,532	30,000	688,141	658,141	-	487,532
RDA Parking Structure Bonds	785,185	45,000	740,091	695,091	-	785,185
Concord Pavilion Revenue Bonds	1,806,781	1,774,118	1,774,118	-	-	1,806,781
Certifications of Participation	63,323	-	98,125	99,625	-	64,823
Total Debt Service Funds	13,512,839	2,099,118	9,675,646	7,578,028	-	13,514,339
CAPITAL PROJECTS FUNDS :						
Measure C	12,080	1,359,424	1,289,328	-	-	82,176
Measure J	-	-	-	-	-	-
Developers' Fees Parkland	419,733	1,665,337	1,268,180	-	-	816,890
Developers' Fees O.S.I.P.	1,371,747	1,125,706	1,704,170	-	-	793,283
Developers' Fees Storm Drain	531,090	465,125	426,400	-	-	569,815
TEA21/Federal Grants	-	-	-	-	-	-
General Fund Reimbursable Grant	-	2,962,700	2,962,700	-	-	-
Total Capital Funds	2,334,650	7,578,292	7,650,778	-	-	2,262,164
ENTERPRISE FUNDS						
Sewer	10,322,557	15,756,643	15,911,727	-	-	10,167,473
Golf Course	-	2,261,114	2,051,966	-	-	209,148
Total Enterprise Funds	10,322,557	18,017,757	17,963,693	-	-	10,376,621
INTERNAL SERVICE FUNDS :						
Workers' Compensation	4,780,648	1,975,776	6,080,539	-	-	675,885
Liability Fund	1,390,041	1,343,489	2,274,035	-	-	459,495
Fleet Maintenance	996,750	2,051,946	2,371,558	-	-	677,138
Information Technology	2,610,961	3,300,764	4,644,275	-	-	1,267,450
Building Maintenance	588,705	3,410,490	4,099,506	245,578	-	145,267
Total Internal Service Funds	10,367,105	12,082,465	19,469,913	245,578	-	3,225,235
TRUST & AGENCY :						
Pension Trust	52,040,814	3,610,000	4,775,000	-	-	50,875,814
REDEVELOPMENT AGENCY	6,952,227	12,508,575	4,276,959	-	10,438,560	4,745,283
TOTAL ALL CITY	\$112,155,667	\$128,167,105	\$142,232,422	\$10,615,933	\$10,842,560	\$97,863,723

CITY OF CONCORD
REVENUE SUMMARY BY FUND (INCLUDES TRANSFERS IN)
FOR THE YEAR ENDING JUNE 30, 2006

	Prior Year Budget 2001-02	Prior Year Budget 2002-03	Last Year Budget 2003-04	Current Year Budget 2004-05	Adopted Budget 2005-06
GENERAL FUND	<u>\$ 57,876,138</u>	<u>\$ 61,455,505</u>	<u>\$61,599,707</u>	<u>\$ 63,118,320</u>	<u>\$ 65,240,111</u>
SPECIAL REVENUE FUNDS :		\$ -		\$ -	
Traffic Safety	100,750	100,000	100,000	180,000	
Gas Tax	2,133,773	2,254,269	2,249,198	2,371,340	2,435,898
Storm Water Management	1,944,939	1,936,105	1,945,849	1,941,655	1,978,170
Maintenance Districts	1,390,683	1,383,773	1,381,973	1,398,278	1,398,609
Art in Public Places	4,000	4,000	2,500	2,000	2,000
Parking & Traffic System Mgmt.	60,000	60,000	19,000	4,000	4,000
Housing & Community Services	3,638,206	3,761,808	4,181,430	3,999,425	4,004,437
Total Special Revenue Funds	<u>9,272,351</u>	<u>9,499,955</u>	<u>9,879,950</u>	<u>9,896,698</u>	<u>9,823,114</u>
DEBT SERVICE FUNDS :					
RDA Tax Allocation Bonds	8,015,398	7,934,108	8,467,552	7,979,998	6,375,171
RDA Revenue Bonds	693,784	691,181	727,723	688,385	688,141
RDA Parking Structure Bonds		841,091	749,491	737,491	740,091
Concord Pavilion Revenue Bonds	1,775,865	1,778,456	1,803,291	1,775,247	1,774,118
Certifications of Participation	96,616	101,855	99,013	99,009	99,625
Total Debt Service Funds	<u>10,581,663</u>	<u>11,346,691</u>	<u>11,847,070</u>	<u>11,280,130</u>	<u>9,677,146</u>
CAPITAL PROJECTS FUNDS :					
TEA21/Federal Grants	238,000				
Measure C I-680		500,000	3,780,563	200,000	
Measure C	1,270,213	1,416,704	1,414,000	1,452,000	1,359,424
Developers' Fees Parkland	1,340,430	78,521	425,309	143,854	1,665,337
Developers' Fees O.S.I.P.	1,254,173	1,651,815	1,076,359	298,497	1,125,706
Developers' Fees Storm Drain			18,967	11,026	465,125
A.B. 2928	284,359	250,680	3,200		
General Fund Reimbursable Grant	125,000	7,088,532	1,604,997	514,250	2,962,700
Total Capital Funds	<u>4,512,175</u>	<u>10,986,252</u>	<u>8,323,395</u>	<u>2,619,627</u>	<u>7,578,292</u>
ENTERPRISE FUNDS					
Sewer	11,923,685	13,468,346	14,268,502	14,240,110	15,756,643
Golf Course	2,124,672	2,122,322	2,132,226	2,133,804	2,261,114
Total Enterprise Funds	<u>14,048,357</u>	<u>15,590,668</u>	<u>16,400,728</u>	<u>16,373,914</u>	<u>18,017,757</u>
INTERNAL SERVICE FUNDS :					
Workers' Compensation	684,300	661,353	788,767	2,615,743	1,975,776
Liability Fund	911,634	896,714	908,031	1,316,688	1,343,489
Fleet Maintenance	1,930,448	1,844,526	1,083,233	1,911,367	2,051,946
Information Technology	2,763,982	3,388,736	2,879,468	3,434,556	3,300,764
Building Maintenance	2,727,932	2,831,543	2,942,342	3,379,181	3,656,068
Total Internal Service Funds	<u>9,018,296</u>	<u>9,622,872</u>	<u>8,601,841</u>	<u>12,657,535</u>	<u>12,328,043</u>
TRUST & AGENCY :					
Pension Trust	<u>3,560,778</u>	<u>3,541,689</u>	<u>3,435,000</u>	<u>3,660,000</u>	<u>3,610,000</u>
REDEVELOPMENT AGENCY	<u>14,361,814</u>	<u>13,356,570</u>	<u>15,743,719</u>	<u>12,891,299</u>	<u>12,508,575</u>
TOTAL ALL CITY	<u>\$ 123,231,572</u>	<u>\$ 135,400,202</u>	<u>\$135,831,410</u>	<u>\$ 132,497,523</u>	<u>\$ 138,783,038</u>

CITY OF CONCORD
EXPENDITURES SUMMARY BY FUND (INCLUDES TRANSFERS OUT)
FOR THE YEAR ENDING JUNE 30, 2006

	Prior Year Budget 2001-2002	Prior Year Budget 2002-2003	Prior Year Budget 2003-2004	Last Year Budget 2004-2005	Adopted Budget 2005-2006
GENERAL FUND	<u>\$ 59,071,610</u>	<u>\$ 69,422,375</u>	<u>\$ 60,336,793</u>	<u>\$ 64,965,066</u>	<u>\$ 68,712,606</u>
SPECIAL REVENUE FUNDS					
Traffic Safety	100,750	100,000	100,000	180,000	
Gas Tax	2,148,235	2,713,147	2,230,999	2,805,934	2,710,350
Storm Water Management	1,972,770	2,041,568	1,732,992	1,970,093	1,867,687
Maintenance Districts	1,511,638	2,321,058	2,075,798	1,637,709	1,306,341
Art in Public Places			106,628		
Parking & Traffic System Mgmt.	92,359	93,327	102,467	47,795	49,425
Housing & Community Services	4,697,440	4,484,073	4,720,826	4,145,842	4,178,024
Total Special Revenue Funds	<u>10,523,192</u>	<u>11,753,173</u>	<u>11,069,709</u>	<u>10,787,373</u>	<u>10,111,827</u>
DEBT SERVICE FUNDS					
RDA Tax Allocation Bonds	7,978,998	7,983,887	7,980,934	7,979,988	6,375,171
RDA Revenue Bonds	693,784	691,181	692,723	688,385	688,141
RDA Parking Structure Bonds		841,091	739,491	737,491	740,091
Concord Pavilion Revenue Bonds	1,775,865	1,778,456	1,773,291	1,775,247	1,774,118
Certificates of Participation	98,873	100,325	96,513	99,009	98,125
Total Debt Service Funds	<u>10,547,520</u>	<u>11,394,940</u>	<u>11,282,952</u>	<u>11,280,120</u>	<u>9,675,646</u>
CAPITAL PROJECTS FUNDS					
TEA21/Federal Grants	238,000				
Measure C I-680		500,000	3,780,563	200,000	
Measure C	1,284,416	2,009,708	1,331,064	1,424,174	1,289,328
Developers' Fees Parkland	456,000	357,000	460,573	335,481	1,268,180
Developers' Fees O.S.I.P.	2,518,416	2,050,459	630,730	522,555	1,704,170
Developers' Fees Storm Drain			71,722		426,400
A.B. 2928	852,432	213,132	107,000		
General Fund Reimbursable Grants	125,000	7,088,532	1,604,997	514,250	2,962,700
Total Capital Funds	<u>5,474,264</u>	<u>12,218,831</u>	<u>7,986,649</u>	<u>2,996,460</u>	<u>7,650,778</u>
ENTERPRISE FUNDS					
Sewer	13,239,917	13,576,356	14,600,034	15,331,410	15,911,727
Golf Course	2,009,245	2,056,102	2,015,700	2,108,420	2,051,966
Total Enterprise Funds	<u>15,249,162</u>	<u>15,632,458</u>	<u>16,615,734</u>	<u>17,439,830</u>	<u>17,963,693</u>
INTERNAL SERVICE FUNDS					
Workers' Compensation	707,397	796,457	848,401	5,867,974	6,080,539
Liability Fund	970,299	980,738	990,965	3,340,352	2,274,035
Fleet Maintenance	2,087,398	2,426,395	1,302,335	2,076,326	2,371,558
Information Technology	2,347,141	2,815,449	2,332,060	3,059,603	4,644,275
Building Maintenance	2,782,290	3,169,364	2,734,786	3,148,513	4,099,506
Total Internal Service Funds	<u>8,894,525</u>	<u>10,188,403</u>	<u>8,208,547</u>	<u>17,492,768</u>	<u>19,469,913</u>
TRUST & AGENCY :					
Pension Trust	4,606,448	4,625,383	4,817,151	4,829,252	4,775,000
REDEVELOPMENT AGENCY	<u>15,674,123</u>	<u>15,944,314</u>	<u>21,436,894</u>	<u>14,574,251</u>	<u>14,715,519</u>
TOTAL ALL CITY	<u>\$ 130,040,844</u>	<u>\$ 151,179,877</u>	<u>\$ 141,754,429</u>	<u>\$ 144,365,120</u>	<u>\$ 153,074,982</u>



**OPERATING EXPENDITURES SUMMARY BY ORGANIZATION
FOR THE YEAR ENDING JUNE 30, 2006**

	<u>Budgeted 2001-02</u>	<u>Budgeted 2002-03</u>	<u>Budgeted 2003-04</u>	<u>Budgeted 2004-05</u>	<u>Adopted 2005-06</u>
General Government:					
Building and Neighborhood Services	\$ 4,354,874	\$ 4,849,134	\$ 5,004,880	\$ 5,316,130	\$ 5,435,759
City Attorney	2,080,249	2,050,154	2,102,787	1,362,668	1,437,197
City Management	2,520,349	2,827,685	2,737,586	3,079,795	3,013,821
Community & Recreation Services	4,669,054	4,990,036	5,275,336	6,279,373	6,307,042
Finance	3,054,387	3,425,444	3,423,949	3,841,134	4,421,747
Reserve Funds-Intra Fund Transfers		1,000,000	1,160,115	0	400,000
General Fund Capital Projects	6,085,160	12,247,775	1,607,890	986,905	1,384,326
Human Resources	1,904,575	2,220,308	2,208,081	1,565,247	1,618,735
Information Technology	1,685,706	2,190,360	2,252,060	2,404,575	2,654,116
Planning and Economic Development	15,395,180	16,381,949	21,479,088	16,056,454	15,593,770
Police	27,098,724	28,192,877	30,320,480	35,388,324	36,547,440
Public Works-Engineering Services	1,103,871	1,270,829	1,090,673	1,210,991	1,539,275
Public Works-Maintenance Services	15,230,451	15,596,307	15,577,285	16,351,629	17,153,064
Storm Water Management	1,545,603	1,618,835	1,524,845	1,574,409	1,674,562
Total General Government	<u>86,728,183</u>	<u>98,861,693</u>	<u>95,765,055</u>	<u>95,417,634</u>	<u>99,180,854</u>
Enterprise Funds:					
Golf Course Enterprise	1,924,245	1,996,102	1,927,735	2,108,420	2,051,966
Sewer Enterprise	13,239,917	13,231,356	13,929,668	12,784,923	13,298,921
Total Enterprise Fund	<u>15,164,162</u>	<u>15,227,458</u>	<u>15,857,403</u>	<u>14,893,343</u>	<u>15,350,887</u>
Total Operating Budget by Organization	<u>101,892,345</u>	<u>114,089,151</u>	<u>111,622,458</u>	<u>110,310,977</u>	<u>114,531,741</u>
Add:					
Capital Improvement Projects*	\$ 21,592,313	\$ 30,586,562	\$ 23,636,784	\$ 26,451,644	\$ 32,038,453
Debt Service Payment	1,874,738	1,878,781	1,869,804	2,773,247	1,729,788
Retirement Trust	4,606,448	4,625,383	4,625,383	4,829,252	4,775,000
Non-Departmental	75,000	-	-	-	-
Total Organization	<u>\$ 130,040,844</u>	<u>\$ 151,179,877</u>	<u>\$ 141,754,429</u>	<u>\$ 144,365,120</u>	<u>\$ 153,074,982</u>

*Not all Capital Improvement Projects and Debt Service payments were included in the department's operating budget.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2006
Building and Neighborhood Services**

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 2,163,570	\$ 2,301,802	\$ 2,288,227	\$ 2,286,290	\$ 2,352,501
Part-time	96,306	99,196	84,478	75,262	84,861
Overtime	61,543	63,387	41,174	19,805	12,400
Benefits	606,067	695,284	890,886	1,177,514	1,340,423
Total Salaries and Benefits	2,927,486	3,159,669	3,304,765	3,558,871	3,790,185
Operating Expenses	1,166,877	1,369,829	1,278,698	1,231,363	1,112,122
Fixed Charges:					
Fleet	39,401	40,343	16,563	41,789	42,288
Computer/Equipment	173,877	224,553	199,286	227,104	226,591
Buildings	47,233	54,740	56,047	62,679	62,969
Liability	0		0	38,822	39,882
Total Fixed Charges	260,511	319,636	271,896	370,394	371,730
Other Financing Uses	0	0	149,521	155,502	161,722
Total Expenditures	\$ 4,354,874	\$ 4,849,134	\$ 5,004,880	\$ 5,316,130	\$ 5,435,759
Funding Sources					
General Fund	\$ 2,190,328	\$ 2,416,325	\$ 2,816,058	\$ 3,320,455	\$ 3,423,019
Housing Assistance	17,425	17,773	18,128	25,336	25,892
Housing Conservation	200,000	250,000	180,040	176,400	166,532
C.D.B.G.	542,542	567,236	688,888	627,800	550,323
RDA Set Aside	1,349,579	1,552,800	1,241,766	1,106,139	1,243,463
Child Care	55,000	45,000	60,000	60,000	26,530
	\$ 4,354,874	\$ 4,849,134	\$ 5,004,880	\$ 5,316,130	\$ 5,435,759
Personnel Allocation					
Full-time	32.50	32.50	32.50	31.50	31.50
Part-time (FTE)	2.06	2.06	1.90	1.90	1.90

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.

Significant Changes

- 2001-02 The Housing loan money has been moved from operations to a project. A Building Inspector has been added to be offset by revenues.
- 2003-04 Department reduced its budget a total of \$66,454 or 2.6% of budget in staff time, consulting services and operating expenses.
- 2004-05 Budget was reduced by eliminating one position and some contractual services for a total of \$162,856. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Benefits increase reflects higher costs for health and dental insurance and PERS retirement. Operating expenses include a \$100,000 reduction in contributions to various community service agencies. Salaries and Benefits include one position considered overfilled by attrition plan.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2006
City Attorney**

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 519,596	\$ 567,032	\$ 582,175	\$ 621,245	\$ 644,076
Part-time	7,246	7,463	5,000	1,500	4,016
Overtime					
Benefits	146,545	170,661	214,530	280,740	332,888
Total Salaries and Benefits	673,387	745,156	801,705	903,485	980,980
Operating Expenses	1,339,163	1,229,671	1,229,181	373,182	371,144
Fixed Charges:					
Fleet					
Computer/Equipment	27,781	39,834	33,297	40,077	38,990
Buildings	39,918	35,493	38,604	43,844	43,946
Liability	0		0	2,080	2,137
Total Fixed Charges	67,699	75,327	71,901	86,001	85,073
Total Expenditures	\$ 2,080,249	\$ 2,050,154	\$ 2,102,787	\$ 1,362,668	\$ 1,437,197
Funding Sources					
General Fund	\$ 2,008,383	\$ 1,969,913	\$ 2,018,600	\$ 1,264,518	\$ 1,368,535
RDA Set Aside	22,604	25,326	38,138	44,416	34,331
RDA Tax Increment	49,262	54,915	46,049	53,734	34,331
	\$ 2,080,249	\$ 2,050,154	\$ 2,102,787	\$ 1,362,668	\$ 1,437,197
Personnel Allocation					
Full-time	6.00	6.00	6.00	6.00	6.00
Part-time (FTE)	0.24	0.24	0.16	0.05	0.13

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.

Significant Changes

- 2001-02 Added \$300,000 for General Liability.
- 2003-04 Reduced operating budget by \$15,110 or approximately 1.2% of operating budget in staff time and operating expenditures.
- 2004-05 Moved liability from City Attorney to an internal service fund. Each department and/or fund is charged a fee based on a formula which includes number of personnel, vehicles and prior claims. Benefit increases reflect higher costs to fund PERS retirement, health insurance premiums, post-retirement medical, and workers' compensation. Reduced part-time for a \$3,500 savings.
- 2005-06 Benefits increase reflects higher costs for health and dental insurance and PERS retirement. Includes projected increase in need for part-time clerical services.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2006
City Management**

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 1,263,127	\$ 1,326,483	\$ 1,284,895	\$ 1,293,291	\$ 1,241,599
Part-time	4,575	4,712	2,236	20,135	21,264
Overtime	0	0	0	0	0
Benefits	366,010	425,544	524,114	652,851	706,614
Total Salaries and Benefits	1,633,712	1,756,739	1,811,245	1,966,277	1,969,477
Operating Expenses	472,165	579,856	490,479	577,947	509,596
Fixed Charges:					
Fleet	2,771	2,584	640	2,683	2,761
Computer/Equipment	267,158	360,919	297,592	365,339	364,763
Buildings	144,543	127,587	137,630	158,537	157,966
Liability				9,012	9,258
Total Fixed Charges	414,472	491,090	435,862	535,571	534,748
Total Expenditures	\$ 2,520,349	\$ 2,827,685	\$ 2,737,586	\$ 3,079,795	\$ 3,013,821
Funding Sources					
General Fund	<u>\$ 2,520,349</u>	<u>\$ 2,827,685</u>	<u>\$ 2,737,586</u>	<u>\$ 3,079,795</u>	<u>\$ 3,013,821</u>
Personnel Allocation					
Full-time	26.00	26.00	25.00	24.00	21.00
Part-time (FTE)	0.13	0.13	0.06	0.74	0.74

Note: Positions shown here are allocated to this department but charge to other departments or capital projects and may show as a FTE on the Department's Program Summary.

Significant Changes

- 2001-02 Added 2 full-time positions-Clerical Aide and Administrative Clerk II. These positions are funded by increased revenues and a reduction of part-time hours. Includes the lease of a new copier, an expanded Community Relations program and lobbyist contract.
- 2002-03 The City's costs for its Annual Survey has been moved to operating from a capital project. Also includes Election expenses this year.
- 2003-04 Department reduced budget by \$108,837 (about 3.8%) by eliminating a vacant Senior Administrative Analyst position and by reducing various operating costs without reducing services.
- 2004-05 Budget was reduced by eliminating one position less increased part-time coverage for a total reduction of \$40,545. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Budget includes the reduction of one position per City attrition plan and transfer of two positions to Information Technology. Operating expenses lower due to reduced supply requirements during non-election year. Benefits increase reflects higher costs for health and dental insurance and PERS retirement.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2006 Community & Recreation Services
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	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 1,100,036	\$ 1,281,445	\$ 1,287,542	\$ 1,342,323	\$ 1,264,826
Part-time	778,062	845,000	1,005,927	1,402,464	1,406,055
Overtime	0	0	0	0	0
Benefits	391,799	473,887	606,946	815,121	911,181
Total Salaries and Benefits	2,269,897	2,600,332	2,900,415	3,559,908	3,582,062
Operating Expenses	1,332,035	1,269,709	1,275,324	1,289,024	1,301,020
Fixed Charges:					
Fleet	49,742	45,974	22,274	47,341	48,164
Computer/Equipment	141,588	210,891	179,812	208,409	202,831
Buildings	779,176	761,275	799,498	934,866	928,681
Liability	0	0	0	140,816	144,659
Total Fixed Charges	970,506	1,018,140	1,001,584	1,331,432	1,324,335
Other Financing Uses	96,616	101,855	98,013	99,009	99,625
Total Expenditures	\$ 4,669,054	\$ 4,990,036	\$ 5,275,336	\$ 6,279,373	\$ 6,307,042
Funding Sources					
General Fund	\$ 4,464,638	\$ 4,750,372	\$ 4,843,345	\$ 5,445,280	\$ 5,511,202
GF Reimbursable Project	204,416	239,664	431,991	834,093	795,840
Maintenance Districts	0	0	0	0	0
Building Maintenance Fund	0	0	0	0	0
	\$ 4,669,054	\$ 4,990,036	\$ 5,275,336	\$ 6,279,373	\$ 6,307,042
Personnel Allocation					
Full-time	19.00	21.00	24.00	23.00	20.00
Part-time (FTE)	43.10	44.39	77.11	66.30	69.68

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.

Significant Changes

- 2001-02 Added a Program Supervisor for the Senior Center; Admin. Clerk II for Registration Center.
- 2002-03 Added a full time positions to Camp Concord covered by additional revenue and
- 2003-04 Budget includes a new grant program with MDUSD, part-time reductions and revenue enhancements in Recreation Division. Expenditure reductions and revenue enhancements results in a \$206,600 savings.
- 2004-05 Eliminated 1 full-time position and reduced operational expenses for a total savings of \$44,000. Benefits increases reflect higher costs to fund PERS retirement, health insurance, and workers' comp.
- 2005-06 Budget includes the reduction of one position per City attrition plan. During FY2004-05 Parks & Facilities maintenance duties were transferred to PW-Maintenance. Benefits increase reflects higher costs for health and dental insurance and PERS retirement.

City of Concord
 Departmental Budget Summary
 All Funding Sources
 For the Year Ending June 30, 2006
 Finance

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 1,383,259	\$ 1,497,480	\$ 1,488,692	\$ 1,545,514	\$ 1,648,304
Part-time	30,922	32,551	44,103	45,435	0
Overtime	0	0	0	0	0
Benefits	401,096	472,054	615,335	816,258	943,207
Total Salaries and Benefits	1,815,277	2,002,085	2,148,130	2,407,207	2,591,511
Operating Expenses	889,432	1,025,219	902,820	862,582	1,203,113
Fixed Charges:					
Fleet	9,203	8,701	571	5,939	6,226
Computer/Equipment	152,599	218,206	181,131	217,971	257,058
Buildings	187,876	171,233	191,297	336,256	352,355
Liability			0	11,179	11,484
Total Fixed Charges	349,678	398,140	372,999	571,345	627,123
Total Department Expenditures	3,054,387	3,425,444	3,423,949	3,841,134	4,421,747
Other Financing Uses					
Reserve Funds		1,000,000	1,160,115	0	400,000
Capital Projects	6,085,160	12,247,775	1,607,890	986,905	1,384,326
Total Other Financing Uses	6,085,160	13,247,775	2,768,005	986,905	1,784,326
Total Expenditures	\$ 9,139,547	\$ 16,673,219	\$ 6,191,954	\$ 4,828,039	\$ 6,206,073
Funding Sources					
General Fund	\$ 9,120,402	\$ 16,653,000	\$ 6,171,302	\$ 4,804,827	\$ 6,178,255
C.D.B.G.	19,145	20,219	20,652	23,212	27,818
	\$ 9,139,547	\$ 16,673,219	\$ 6,191,954	\$ 4,828,039	\$ 6,206,073
Personnel Allocation					
Full-time	26.00	26.00	26.00	26.00	26.00
Part-time (FTE)	0.96	1.01	1.49	1.50	

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.

Significant Changes

- 2002-03 Capital Improvement Projects includes funds for rebuilding City Hall's Building B which was destroyed by fire.
- 2003-04 Convention and Visitors Bureau budget reduced \$27,159 from that projected due to funding agreement with Contra Costa County. Added reserve funds to cover increasing benefits costs, downturn in the economy and possible loss of State and/or Federal funding.
- 2004-05 Reserve funds have reached the required 20% of expenditures and continued funding has been moved out one year. Department reduced operating expenditures by decreasing contractual services, travel, conferences, and vehicles for a total savings of \$8,140. Benefit increase reflects higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation. Funding for the Convention and Visitors Bureau has been reduced by \$50,000.
- 2005-06 Added \$200,000 to Unforecasted and \$200,000 to Maintenance & Capital reserve funds. In-lieu of reducing department by one position per attrition plan, part-time salaries and benefits were eliminated. Salaries reflect the upward revaluation of several department positions. Benefits increase can be attributed to higher costs for health and dental insurance and PERS retirement. Operating expenses include an increase for auditing special revenue contracts, the elimination of \$191,405 in funding for the Convention and Visitors Bureau and a transfer of \$512,944 to the post retirement health benefit fund.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2006
Human Resources**

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 618,552	\$ 673,694	\$ 701,539	\$ 626,849	\$ 630,073
Part-time	16,053	16,535	0	0	0
Overtime					
Benefits	182,431	209,956	265,380	303,531	345,997
Total Salaries and Benefits	817,036	900,185	966,919	930,380	976,070
Operating Expenses	995,884	1,199,169	1,132,110	504,096	514,245
Fixed Charges:					
Fleet					
Computer/Equipment	67,262	99,265	85,464	101,036	98,540
Buildings	24,393	21,689	23,588	26,789	26,853
Liability		0	0	2,946	3,027
Total Fixed Charges	91,655	120,954	109,052	130,771	128,420
Total Expenditures	\$ 1,904,575	\$ 2,220,308	\$ 2,208,081	\$ 1,565,247	\$ 1,618,735
Funding Resources					
General Fund	\$ 1,759,964	\$ 2,077,161	\$ 2,055,331	\$ 1,414,993	\$ 1,565,019
Post Retirement Health	94,836	89,307	89,837	95,250	0
Workers' Compensation	49,775	53,840	62,913	55,004	53,716
	\$ 1,904,575	\$ 2,220,308	\$ 2,208,081	\$ 1,565,247	\$ 1,618,735
Personnel Allocation					
Full-time	9.00	9.00	9.00	8.00	8.00
Part-time (FTE)	0.48	0.48	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.

Significant Changes

- 2001-02 Increased funding for post-retirement medical, recruiting expense and negotiations. Added new position-Administrative Secretary and reduced part-time.
- 2002-03 Paid Medical after retirement has been increased 5.6% to cover increasing Health costs and the earlier retirement for Sworn personnel.
- 2003-04 Reduction of \$92,248 comprised of training programs and part-time staffing cuts; as well as reduction in recruitment and selection expenditures.
- 2004-05 Funding for post-retirement medical has been removed from this department and distributed to all departments as a percentage of salary. Department eliminated one position and reduced several operating expenses for at total savings of \$102,389. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 The department was restructured to be managed by a Director instead of an Asst. City Manager and two positions were upgraded to reflect additional responsibilities. Benefits increase can be attributed to higher costs for health and dental insurance and PERS retirement.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2006
Information Technology**

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 772,404	\$ 869,063	\$ 842,867	\$ 873,266	\$ 957,114
Part-time	0	0	73,096	58,155	37,950
Overtime	42,099	35,616	38,288	38,189	38,521
Benefits	225,622	261,998	323,326	452,432	531,862
Total Salaries and Benefits	1,040,125	1,166,677	1,277,577	1,422,042	1,565,447
Operating Expenses	475,582	850,434	798,929	805,441	910,405
Fixed Charges:					
Fleet					
Computer/Equipment	126,660	128,831	130,034	129,739	129,751
Buildings	43,339	44,418	45,520	47,353	48,513
Liability				0	0
Total Fixed Charges	169,999	173,249	175,554	177,092	178,264
Total Expenditures	\$ 1,685,706	\$ 2,190,360	\$ 2,252,060	\$ 2,404,575	\$ 2,654,116
Funding Sources					
Computer Replacement FD.	\$ 1,685,706	\$ 2,190,360	\$ 2,252,060	\$ 2,404,575	\$ 2,562,224
General Fund					91,892
	\$ 1,685,706	\$ 2,190,360	\$ 2,252,060	\$ 2,404,575	\$ 2,654,116
Personnel Allocation					
Full-time	12.00	12.00	12.00	12.00	14.00
Part-time (FTE)	0	0	1.55	1.33	0.81

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.

Significant Changes

- 2001-02 Exchanged the Network Engineer for a Project Manager and exchanged part-time for a full time Telecommunications Coordinator. Upgraded two Information System Tech. II to Microcomputer Coordinator and Sr. GIS Specialist.
- 2002-03 Includes funding for deferred maintenance and for an assessment of the City's technology portfolio.
- 2003-04 Budget reductions in the amount of \$11,276 or one-half of the operating budget. Reduced annual maintenance costs \$11,000 by retiring several pieces of equipment. The balance from consultant or contractor services. The increase in part-time is offset by consultant services.
- 2004-05 Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement, and workers' compensation. Department added the maintenance agreement for new financial system.
- 2005-06 Operating expense increase due to the transfer of various hardware and software maintenance agreements from other departments to information technology. Includes the transfer of two positions from City Management, Web Coordinator & Programmer. Benefits increase can be attributed to higher costs for health and dental insurance and PERS retirement.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2006
Planning and Economic Development**

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 1,466,123	\$ 1,652,680	\$ 1,566,381	\$ 1,635,112	\$ 1,616,839
Part-time	0	15,150	15,012	11,030	29,549
Overtime	25,986	26,765	32,116	32,757	21,877
Benefits	430,291	522,773	641,919	817,053	897,334
Total Salaries and Benefits	<u>1,922,400</u>	<u>2,217,368</u>	<u>2,255,428</u>	<u>2,495,952</u>	<u>2,565,599</u>
Operating Expenses	<u>2,329,397</u>	<u>2,102,376</u>	<u>6,041,296</u>	<u>1,019,117</u>	<u>1,132,582</u>
Fixed Charges:					
Fleet	5,522	5,607	5,694	4,016	5,875
Computer/Equipment	132,947	158,851	148,387	162,466	164,585
Buildings	115,501	141,750	143,748	15,386	14,926
Liability				7,019	7,211
Total Fixed Charges	<u>253,970</u>	<u>306,208</u>	<u>297,829</u>	<u>188,887</u>	<u>192,597</u>
Other Financing Uses	<u>10,889,413</u>	<u>11,755,997</u>	<u>12,884,535</u>	<u>12,352,498</u>	<u>11,702,992</u>
Total Expenditures	<u>\$ 15,395,180</u>	<u>\$ 16,381,949</u>	<u>\$ 21,479,088</u>	<u>\$ 16,056,454</u>	<u>\$ 15,593,770</u>
Funding Sources					
General Fund	\$ 1,509,206	\$ 1,616,119	\$ 1,561,920	\$ 1,771,238	\$ 1,712,581
RDA Programs	13,885,974	14,765,830	19,917,168	14,285,216	13,881,189
	<u>\$ 15,395,180</u>	<u>\$ 16,381,949</u>	<u>\$ 21,479,088</u>	<u>\$ 16,056,454</u>	<u>\$ 15,593,770</u>
Personnel Allocation					
Full-time	20.50	21.50	20.50	20.50	19.50
Part-time (FTE)	0	0.41	0.58	0.48	0.72

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.

Significant Changes

- 2001-02 RDA added a two year contract position to work on special projects and eliminated part-time hours.
- 2002-03 Economic Development moved capital projects to operating. Includes authorized over-fill of a Planner position for one year only.
- 2003-04 General Fund has various proposed FY'04 budget reductions for a total of \$12,000 and elimination of one Planner position. This plan includes future savings of \$95,196 through the elimination of one Assistant Planner position in FY'06.
Redevelopment Fund includes repayment of ERAF-Educational Revenue Augment Fund of \$3,379,292 as requested by the State. An increase in capital projects funding of approximately \$300,000. Also proposed is funding in the amount of \$1,000,000 for the implementation of the RDA Strategic Plan and \$400,000 for the initiation of the new RDA area.
- 2004-05 Funding for two downtown foot beat officers and 50% of Downtown Coordinator moved from RDA to General Fund. Department reduced operating expenses in the amount of \$11,400. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical and workers' compensation.
- 2005-06 Budget includes the reduction of one of three positions per City attrition plan. Two other positions are included in salaries and benefits as overfills. Other Financing reflects the savings achieved (\$1.2 million) from a 2004 refinancing of certain Tax Allocation Bonds. Benefits increase reflects higher costs for health and dental insurance and PERS retirement.

City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2006
Police

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditure					
Personnel:					
Full-time	\$ 14,420,996	\$ 14,931,845	\$ 15,243,396	\$ 15,972,320	\$ 16,232,917
Part-time	616,056	629,320	810,478	818,577	766,007
Overtime	917,865	945,402	1,048,412	1,082,983	1,164,093
Benefits	5,304,309	5,623,687	8,322,824	10,801,288	11,371,537
Total Salaries and Benefits	21,259,226	22,130,254	25,425,110	28,675,168	29,534,554
Operating Expenses	2,880,080	2,940,952	2,719,746	2,742,952	2,893,480
Fixed Charges:					
Fleet	1,064,458	997,774	462,385	1,033,217	1,124,110
Computer/Equipment	849,550	1,213,899	733,339	1,231,125	1,304,175
Buildings	1,024,013	887,959	979,900	1,130,069	1,093,531
Liability			0	390,125	400,772
Total Fixed Charges	2,938,021	3,099,632	2,175,624	3,784,536	3,922,588
Other Financing Uses	21,397	22,039	0	185,668	196,818
Total Expenditures	\$ 27,098,724	\$ 28,192,877	\$ 30,320,480	\$ 35,388,324	\$ 36,547,440
Funding Sources					
General Fund	\$ 26,233,199	\$ 27,290,124	\$ 29,220,475	\$ 34,358,346	\$ 35,565,221
Proposition 172	434,375	453,393	518,985	620,761	442,757
Supplemental Law Enforcement	247,833	257,370	360,843	409,217	539,462
RDA Programs	183,317	191,990	220,177	0	0
	\$ 27,098,724	\$ 28,192,877	\$ 30,320,480	\$ 35,388,324	\$ 36,547,440
Personnel Allocation					
Full-time	227.00	227.00	226.00	226.00	224.00
Part-time (FTE)	22.59	22.59	28.86	21.69	23.09

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.

Significant Changes

- 2001-02 Added two positions-Community Service Officer and Police Officer. Police Officer is funded 100% the first year by Grant funds, 50% the second year and 0% the third year. Increased materials and supplies account approximately \$118,000 offset by new revenues approximately \$80,000. Reduced part-time.
- 2003-04 Eliminated \$287,769 from the budget by eliminating vacant Communication Center Manager position, exchanging one sworn officer for one Crime Scene Analyst position; also reduced the operating budgets for telephone, materials and staff development. Proposed plan includes funding for the Master Police Officer program.
- 2004-05 Eliminated one DARE officer and one sergeant, added two programmers and reduced operations for a total savings of \$349,380. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Budget includes the reduction of two of three positions per City attrition plan. One other position is included in salaries and benefits as an overfill. Benefits increase reflects higher costs for health and dental insurance and PERS retirement. Salaries reflect the upward revaluation of the police chief position.

**City of Concord
 Departmental Budget Summary
 All Funding Sources
 For the Year Ending June 30, 2006
 Public Works/Engineering Services**

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 444,516	\$ 509,448	\$ 354,227	\$ 383,880	\$ 613,000
Part-time	0	0	0	0	0
Overtime	5,061	10,148	12,841	4,630	5,424
Benefits	277,320	315,572	365,459	481,876	580,588
Total Salaries and Benefits	726,897	835,168	732,527	870,386	1,199,012
Operating Expenses	245,500	262,651	227,515	134,308	132,554
Fixed Charges:					
Fleet	39,219	38,973	15,523	41,770	44,121
Computer/Equipment	80,028	114,087	95,325	114,898	113,808
Buildings	12,227	19,950	19,783	24,412	23,875
Liability			0	25,217	25,905
Total Fixed Charges	131,474	173,010	130,631	206,297	207,709
Other Financing Uses	0	0	0	0	0
Total Expenditures	\$ 1,103,871	\$ 1,270,829	\$ 1,090,673	\$ 1,210,991	\$ 1,539,275
Funding Sources					
General Fund	\$ 1,103,871	\$ 1,270,829	\$ 1,090,673	\$ 1,210,991	\$ 1,539,275
	0	0	0	0	0
	\$ 1,103,871	\$ 1,270,829	\$ 1,090,673	\$ 1,210,991	\$ 1,539,275
Personnel Allocation					
Full-time	25.00	25.00	24.00	24.00	24.00
Part-time (FTE)	0.92	0.92	1.42	1.42	1.42

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.

Significant Changes

- 2001-02 Added new positions-3 Inspectors, 1 Assistant Civil Engineer and 1 Administrative Clerk II. Deleted vacant Senior Civil Engineer position. Increased revenues and charges to projects will offset additional costs.
- 2003-04 Reduced FY' 04 operating budget by over \$100,000 (7.8% savings) by eliminating one vacant Construction Inspector position and reducing consultant costs.
- 2004-05 Reduced overtime and operating expenses for a total savings of \$77,453. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Full-time includes one position considered overfilled by attrition plan. Benefits increase reflects higher costs for health and dental insurance, workers compensation and PERS retirement.

City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2006
Public Works/Maintenance Services

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 4,906,035	\$ 5,183,522	\$ 5,356,432	\$ 4,928,545	\$ 5,206,805
Part-time	984,722	1,075,913	842,437	950,574	947,025
Overtime	157,629	166,866	145,241	153,666	153,147
Benefits	1,521,115	1,746,474	2,298,791	3,017,474	3,475,972
Total Salaries and Benefits	7,569,501	8,172,775	8,642,901	9,050,259	9,782,949
Operating Expenses	6,434,196	6,185,307	5,874,752	5,834,847	5,806,961
Fixed Charges:					
Fleet	457,962	428,945	258,563	440,008	471,757
Computer/Equipment	188,166	236,756	208,565	246,852	249,885
Buildings	520,626	512,524	532,504	589,266	646,028
Liability	0	0	0	186,397	191,484
Total Fixed Charges	1,166,754	1,178,225	999,632	1,462,523	1,559,154
Other Financing Uses	60,000	60,000	60,000	4,000	4,000
Total Expenditures	\$ 15,230,451	\$ 15,596,307	\$ 15,577,285	\$ 16,351,629	\$ 17,153,064
Funding Sources					
General Fund	\$ 8,161,270	\$ 8,520,897	\$ 7,821,503	\$ 8,294,623	\$ 8,743,786
State Gas Tax	715,269	450,180	1,140,149	1,197,985	1,193,532
State Gas Tax-Prop 111	637,000	611,000	680,641	493,110	584,904
Street Lighting	1,051,944	1,085,777	853,713	1,090,931	890,808
Traffic Systems Mgmt.	92,359	93,327	102,467	47,795	49,425
Measure C Local	419,000	621,000	578,938	649,960	767,810
Fleet Maintenance	1,207,298	1,253,325	1,263,631	1,343,956	1,447,208
Maintenance Districts	459,694	392,285	401,457	397,896	413,492
Building Maintenance Fund	2,486,617	2,568,516	2,734,786	2,835,373	3,062,099
	\$ 15,230,451	\$ 15,596,307	\$ 15,577,285	\$ 16,351,629	\$ 17,153,064
Personnel Allocation					
Full-time	100.00	101.00	106.00	95.00	98.00
Part-time (FTE)	37.37	40.81	4.74	37.41	37.27

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.

Significant Changes

- 2001-02 Added 4 positions-a Traffic Operations Technician for the Transportation Program and a Gardener and Maint. Wrkr II for Parks Division. Includes one-time capital equipment purchase and a reduction in part-time. Added an electrician to the Building Maintenance Division.
- 2002-03 Street Lighting District includes the purchase of the Street Lighting System from Pacific Gas and Electric. Monument Corridor capital project moved to operating which included full-time & part-time labor.
- 2003-04 Reduced consultant services and electrical expenses. Eliminated vacant Transportation Program Coordinator position. Re-organized the Parks Division after retirement of several full-time staff and reduced part-time staff to generate a net savings of \$175,000. These actions added entry-level positions. Reduced overall operating budget by \$244,192.
- 2004-05 Eliminated 11 full-time positions, added seasonal and reduced operating expenses for a savings of \$658,000. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Added one position to assist with maintenance of street light system purchased from Pacific Gas and Electric. Includes transfer of 2 positions from Community & Recreation Services. Benefits increase can be attributed to higher cost for medical and dental insurance workers' compensation and PERS retirement. Salaries reflect the upward revaluation of several positions.

**City of Concord
 Departmental Budget Summary
 All Funding Sources
 For the Year Ending June 30, 2006
 Storm Water Management**

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 430,507	\$ 445,266	\$ 437,208	\$ 443,518	\$ 454,483
Part-time	0	18,165	0	0	0
Overtime	26,732	27,533	23,990	23,990	23,981
Benefits	128,401	148,156	192,257	247,608	286,939
Total Salaries and Benefits	585,640	639,120	653,455	715,116	765,403
Operating Expenses	511,761	512,615	437,947	409,073	441,477
Fixed Charges:					
Fleet	90,011	94,714	96,147	97,613	99,151
Computer	10,409	10,693	11,135	11,400	11,675
Total Fixed Charges	100,420	105,407	107,282	109,013	110,826
Other Financing Uses	347,782	361,693	326,161	341,207	356,856
Total Expenditures	\$ 1,545,603	\$ 1,618,835	\$ 1,524,845	\$ 1,574,409	\$ 1,674,562
Funding Sources					
General Fund		29,950	0	0	0
Storm Water Parcel Tax	1,545,603	1,588,885	1,524,845	1,574,409	1,674,562
	\$ 1,545,603	\$ 1,618,835	\$ 1,524,845	\$ 1,574,409	\$ 1,674,562
Personnel Allocation					
Full-time	4.00	4.00	4.00	4.00	4.00
Part-time (FTE)		0.70			

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.

Significant Changes

- 2001-02 No significant changes.
- 2002-03 General Fund money is the operating cost for the Newhall Park Siltation Basins Project.
- 2003-04 Reduced contractual services. Eliminated part-time assistance. Reduced overall operating expenses by \$59,248.
- 2004-05 Reduced operating expenses for a savings of \$75,107. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical and workers' compensation.
- 2005-06 Benefits increase can be attributed to higher cost for medical and dental insurance, workers' compensation and PERS retirement.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2006
Golf Course**

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 306,839	\$ 321,570	\$ 320,539	\$ 317,292	\$ 327,067
Part-time	144,855	149,407	151,971	182,474	182,611
Overtime	9,501	9,785	9,785	10,152	10,406
Benefits	102,808	114,016	148,897	194,010	220,945
Total Salaries and Benefits	<u>564,003</u>	<u>594,778</u>	<u>631,192</u>	<u>703,928</u>	<u>741,029</u>
Operating Expenses	<u>1,130,611</u>	<u>1,174,189</u>	<u>1,066,881</u>	<u>1,149,891</u>	<u>1,048,686</u>
Fixed Charges:					
Fleet	17,893	18,209	18,551	18,867	19,219
Computer	4,063	4,158	4,306	4,396	4,489
Liability				22,617	23,235
Total Fixed Charges	<u>21,956</u>	<u>22,367</u>	<u>22,857</u>	<u>45,880</u>	<u>46,943</u>
Other Financing Uses	<u>207,675</u>	<u>204,768</u>	<u>206,805</u>	<u>208,721</u>	<u>215,308</u>
Total Expenditures	<u>\$ 1,924,245</u>	<u>\$ 1,996,102</u>	<u>\$ 1,927,735</u>	<u>\$ 2,108,420</u>	<u>\$ 2,051,966</u>
Funding Sources					
User Fees	<u>\$ 1,924,245</u>	<u>\$ 1,996,102</u>	<u>\$ 1,927,735</u>	<u>\$ 2,108,420</u>	<u>\$ 2,051,966</u>
Personnel Allocation					
Full-time	5.00	5.00	5.00	5.00	5.00
Part-time (FTE)	5.57	5.58	5.54	6.06	6.06

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.

Significant Changes

- 2001-02 Reflects decrease in the reimbursement of General Fund Services.
- 2003-04 Reflects decrease in the reimbursement of General Fund Services due to revised projections for golf rounds.
- 2004-05 Reduced operating expenses and increased part-time for a net savings of \$15,823. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Benefits increase can be attributed to higher cost for medical and dental insurance, workers' compensation and PERS retirement. In order to remain solvent, the beginning fund balance in the 10-Year Plan includes a \$157,000 transfer from the General Fund and a \$80,000 reduction in fees for reimbursable services.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2006
Sewer Enterprise**

	Budgeted 2001-02	Budgeted 2002-03	Budgeted 2003-04	Budgeted 2004-05	Adopted 2005-06
Expenditures					
Personnel:					
Full-time	\$ 504,342	\$ 526,742	\$ 515,780	\$ 593,888	\$ 612,605
Part-time	7,200	7,416	8,444	0	0
Overtime	66,394	67,695	54,316	54,486	60,150
Benefits	145,855	179,625	247,000	359,671	412,156
Total Salaries and Benefits	<u>723,791</u>	<u>781,478</u>	<u>825,540</u>	<u>1,008,045</u>	<u>1,084,911</u>
Operating Expenses	<u>11,933,805</u>	<u>12,083,634</u>	<u>12,029,690</u>	<u>10,811,465</u>	<u>11,223,110</u>
Fixed Charges:					
Fleet	101,478	103,463	105,499	107,583	109,771
Computer	14,868	15,281	15,939	16,336	16,746
Liability				30,330	31,157
Total Fixed Charges	<u>116,346</u>	<u>118,744</u>	<u>121,438</u>	<u>154,249</u>	<u>157,674</u>
Other Financing Uses	<u>465,975</u>	<u>247,500</u>	<u>953,000</u>	<u>811,164</u>	<u>833,226</u>
Total Expenditures	<u>\$ 13,239,917</u>	<u>\$ 13,231,356</u>	<u>\$ 13,929,668</u>	<u>\$ 12,784,923</u>	<u>\$ 13,298,921</u>
Funding Sources					
Sewer Service Fees	<u>\$ 13,239,917</u>	<u>\$ 13,231,356</u>	<u>\$ 13,929,668</u>	<u>\$ 12,784,923</u>	<u>\$ 13,298,921</u>
Personnel Allocation					
Full-time	9.00	9.00	9.00	9.00	9.00
Part-time (FTE)	0.23	0.23	0.23		

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.

Significant Changes

- 2001-02 Reflects reduced Central Sanitary District's Facility Expansion Costs offset somewhat by an increase to the District's Operating Costs.
- 2002-03 Reflects reduced Central Sanitary District's Operating Costs offset somewhat by an increase to the District's Facility Expansion Costs. Debt Service payments ended the prior year.
- 2003-04 Reflects increased Central Sanitary District's Facility Expansion Costs. Includes first full year of the Phase I bond payment for Concrete Trunk Sewer Main replacement rehabilitation. Reduced budget by \$33,049.
- 2004-05 Reduced operating expenses for a savings of \$34,803. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, workers' compensation.
- 2005-06 Operating expense reflects Central Sanitary District increased operating costs for treatment. Benefits increase can be attributed to higher cost for medical and dental insurance, workers' compensation and PERS retirement.

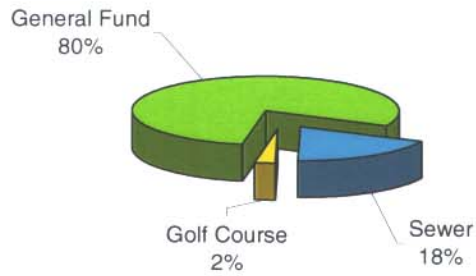


For the entertainment of Concord's residents and the surrounding areas, The Chronicle Pavilion at Concord hosts a vast variety of concerts and events throughout the course of their season. In 1996 the Pavilion was remodeled and upgraded for the convenience and pleasure of all the people who take part in one or more of the premier experiences offered each year. The Chronicle Pavilion at Concord also contracts with the Mt. Diablo Unified School District to host all of the high schools commencement exercises.

On February 29, 2000, the City Council approved an agreement with Bill Graham Enterprises, Inc., to assume the management and operation of the Chronicle Pavilion at Concord.



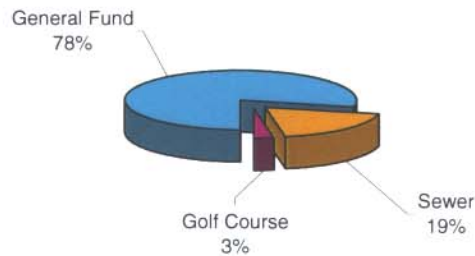
**General Fund & Enterprises
Budgeted Capital & Operating Expenditures
June 30, 2006**



Total Capital & Operating Budget

General Fund	\$	68,712,606
Sewer		15,911,727
Golf Course		2,051,966
Total	\$	86,676,299

**General Fund & Enterprises
Total Revenues
June 30, 2006**



Total Revenues

General Fund	\$	65,240,111
Sewer		15,756,643
Golf Course		2,261,114
Total	\$	83,257,868

City of Concord
Operating Budgets
For the General Fund and the Enterprise Funds

	General Fund	Sewer Operations	Golf Course
ESTIMATED FUND BALANCE AS OF JUNE 30, 2005	<u>\$11,962,405</u>	<u>\$ 10,322,557</u>	<u>\$ -</u>
REVENUES			
Taxes	52,965,351		
Licenses & Permits	1,326,261		
Fines & Forfeitures	630,961		
Use of Money & Property	856,900	302,808	3,091
Intergovernmental	840,101		
Service Charges	8,039,273	15,353,834	2,258,023
Other	<u>140,398</u>	<u>100,000</u>	<u></u>
Total Revenues	<u>64,799,245</u>	<u>15,756,643</u>	<u>2,261,114</u>
EXPENDITURES			
Salaries & Benefits	49,246,055	1,084,911	741,029
Operating Expenditures	9,216,099	11,223,110	1,048,686
Fixed Charges	<u>8,169,683</u>	<u>157,674</u>	<u>46,943</u>
Total Expenditures	<u>66,631,837</u>	<u>12,465,695</u>	<u>1,836,658</u>
OTHER FINANCING SOURCES AND (USES)			
Transfers In (Inter & Intra)	440,866		
Transfers Out (Inter & Intra)	696,443		
Lease/Bond Payment	<u></u>	<u>833,226</u>	<u>215,308</u>
Total Other Financing Sources and Uses	<u>255,577</u>	<u>833,226</u>	<u>215,308</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>(2,088,169)</u>	<u>2,457,722</u>	<u>209,148</u>
Less: 10% Contingency Reserve	6,692,828	1,181,189	183,666
CAPITAL IMPROVEMENT PROJECTS	<u>1,384,326</u>	<u>2,612,806</u>	<u></u>
ESTIMATED FUND BALANCE AT JUNE 30 2006	<u><u>\$ 1,797,082</u></u>	<u><u>\$ 8,986,284</u></u>	<u><u>\$ 25,483</u></u>