

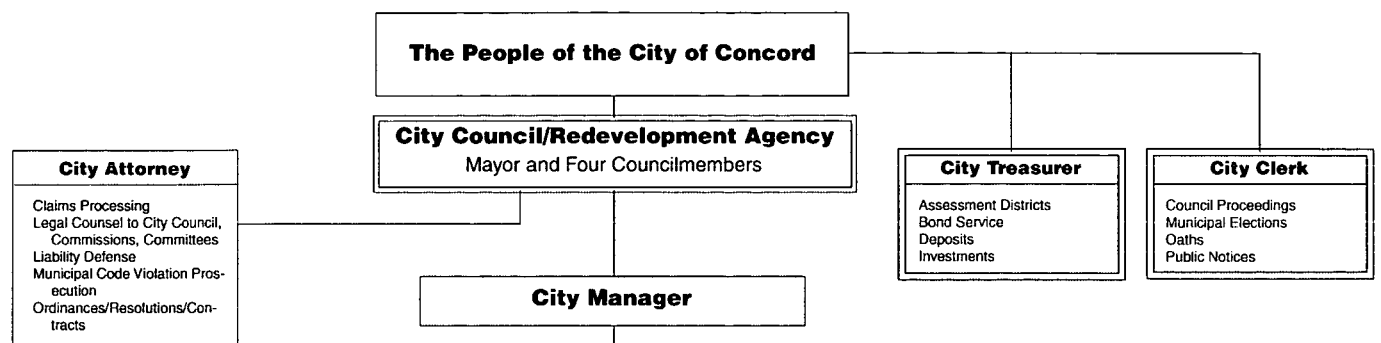
City Organization and Programs

Our mission is to join with our community to make Concord a city of the highest quality. We do this by providing responsive, cost effective, and innovative local government services.

Proposed July 1, 2005



- Elected Officials
- Appointive/Advisory Boards, Committees, Commissions
- Direct Authority



Assistant City Manager										
	Building & Neighborhood Services	City Management	Community & Recreation Services	Public Works/ Engineering Services	Public Works/ Maintenance Services	Finance	Human Resources	Information Technology	Planning & Economic Development	Police
Building Community Services Housing Neighborhood Services	Administrative Services City Clerk Services City Council Services City Manager's Office Community Relations Franchise Management Printing Services	Golf Course Pavilion Management/ Operations Agreement Recreation Services	Capital Improvement Design Capital Improvement Inspection Capital Improvement Contract Administration Development Review and Permits Encroachment Permit Review and Inspection Floodplain Management and permits Grading Permit Review and Inspection Mitigation Monitoring/Condition Compliance Program Public Information Subdivision Maps, Plans and Inspection	ADA Compliance Program Citywide Street Light Assessment District Custodial Services Facility Maintenance Fleet Management Graffiti Removal Landscape Assessment Districts Lease Management Parks Services Sewer Enterprise Signs/Striping/Signals Maintenance Storm Drain Maintenance Stormwater Management Street Maintenance Street Sweeping Traffic Operations Transportation Planning	Budget & Financial Planning Financial Operations Materials Management Treasury	Employment Services Risk Management/Organizational Training	E-Government GIS/Land Use Networks, Microcomputers & Client-Server Services Business Systems & Programming Telecommunications Voice Services	Economic Development Planning Redevelopment Agency	Administrative Services Emergency Preparedness Field Operations Office of the Chief of Police Support Services	
	Appeals Board Community Services Commission Mobilehome Rent Review Board Status of Women Commission		Commission on Aging Human Relations Commission Parks, Recreation & Open Space Commission Youth Council				Personnel Board	Design Review Board Planning Commission Zoning Administrator		

ORGANIZATION CHART - CITY OF CONCORD

The City of Concord has a City Council/City Manager form of government. Five Council members, the City Clerk, and the City Treasurer are elected by the voters. The Council appoints the City Manager and the City Attorney. The City Manager appoints department heads and hires employees to carry out program services. The City Council appoints qualified citizens from the community to serve on advisory boards and commissions.



Building & Neighborhood Services
 Director of Building & Neighborhood Services

Total Full-Time Staff - 31.5
 FTE Part-Time - 1.9

Administration
 .5 Administrative Assistant



Building

Building Inspection
 Plan Review
 Public Information
 Response to Citizen Complaints

3 Building Inspector
 1 Building Inspection Supervisor
 1 Building Plans Engineer
 1 Chief Building Official
 3 Permit Technicians
 3 Senior Building Inspector

Community Services

CDBG Administration
 Contractual Human Services

.71 Administrative Support (FTE Part-Time)
 .05 Administrative Secretary
 1 Community Services Manager

Housing

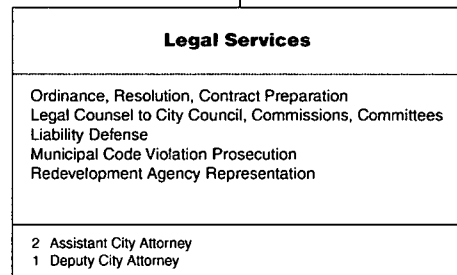
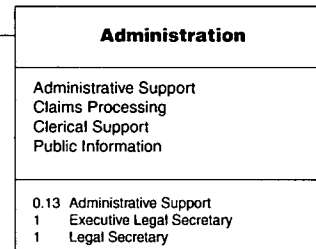
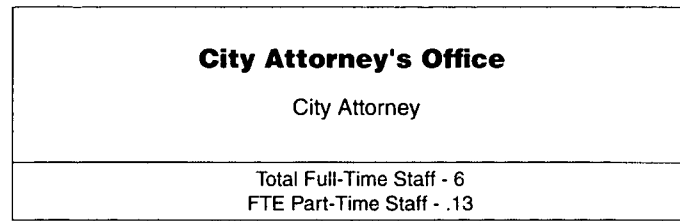
Housing Rehabilitation
 Mobilehome Rent Review
 Assisted Housing Development

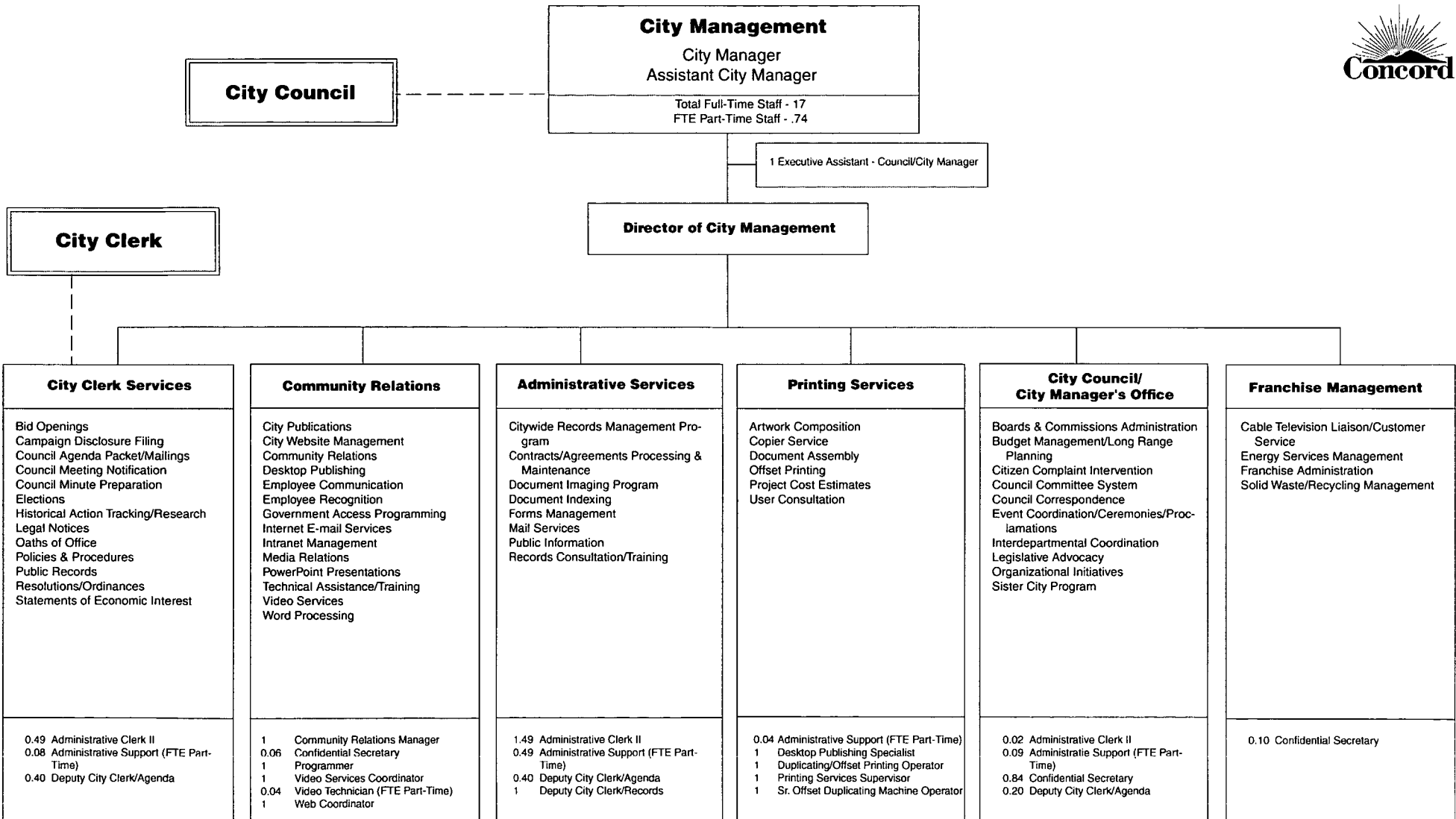
0.5 Administrative Secretary
 0.71 Administrative Support (FTE Part-Time)
 1 Housing Manager
 1 Housing Program Analyst
 1 Housing Rehab. Coordinator
 1 Housing Rehab. Specialist
 1 Sr. Housing Rehab. Specialist

Neighborhood Services

Code Enforcement
 Neighborhood Cleanup
 Neighborhood Partnerships
 Multi-Family Housing Inspection

2 Building Inspector
 2 Building Permit Technician
 0.48 Craft Worker (FTE Part-Time)
 4 Neighborhood Pres. Specialist
 2 Neighborhood Pres. Supervisor
 1 Neighborhood Services Manager





5



Community & Recreation Services
 Director of Community & Recreation Services

Total Full-Time Staff - 25
 FTE Part-Time Staff - 75.74

Administration

Administrative Support
 Clerical Support
 Human Relations
 Pavilion Management/Operations Agreement
 Recreation Facilities Planning

1 Administrative Secretary
 1 Recreation Customer Service Coordinator

Youth Council

Commission on Aging

Human Relations Commission

Parks, Recreation and Open Space Commission

Recreation Services

Adult Sports
 Aquatics
 Camp Concord
 Community Center
 Festivals/Events
 Recreation Classes
 Senior Center
 Youth and Family Services

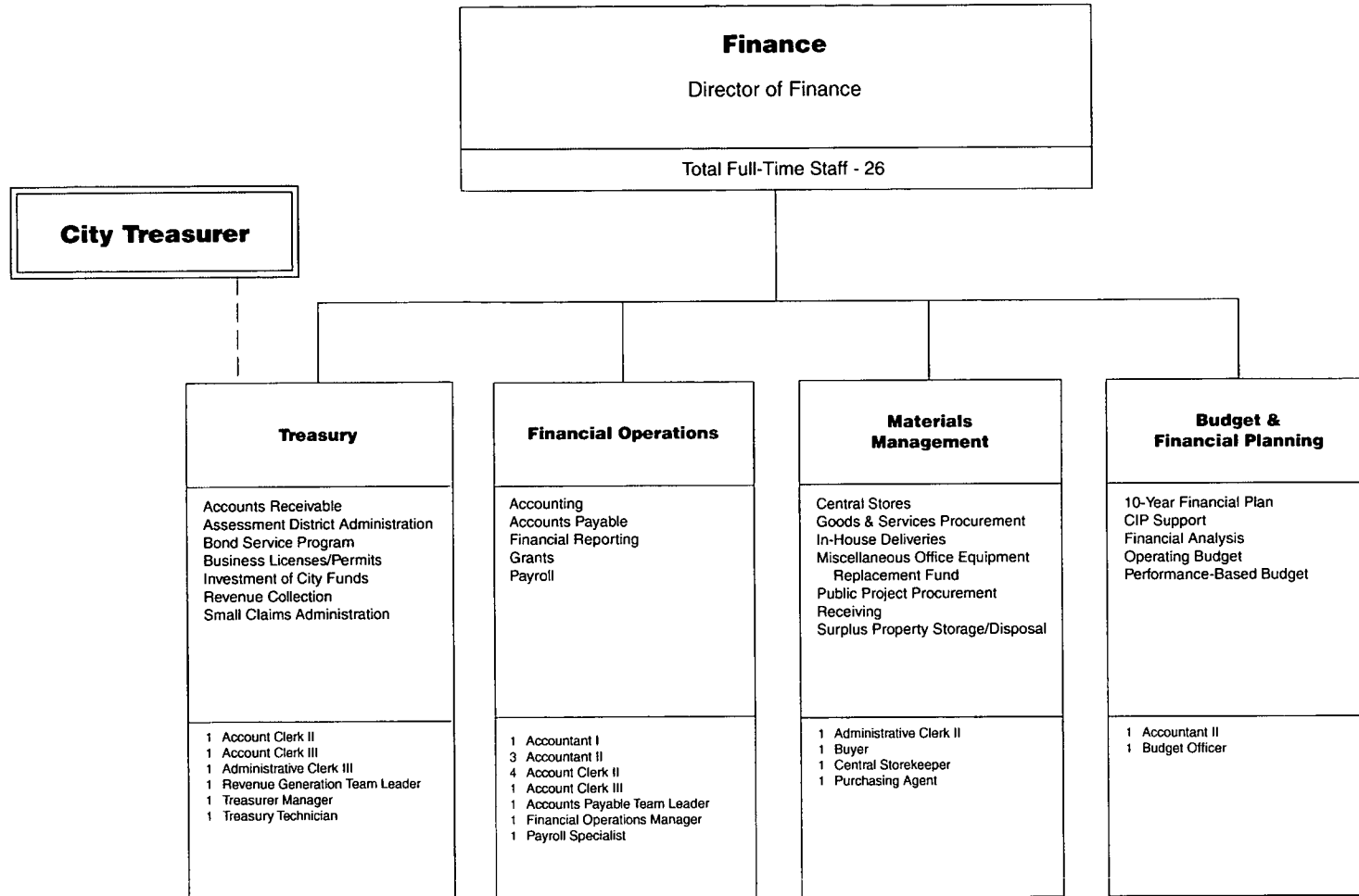
1 Camp Director
 1 Camp Facility Specialist
 7.9 Camp Specialist (FTE Part-Time)
 2 Program Aide
 5 Program Coordinator
 1 Recreation Program Aide Contractual
 4 Recreation Program Manager
 61.75 Recreation Specialist (FTE Part-Time)
 1 Recreation Utility Worker
 2 Senior Program Manager

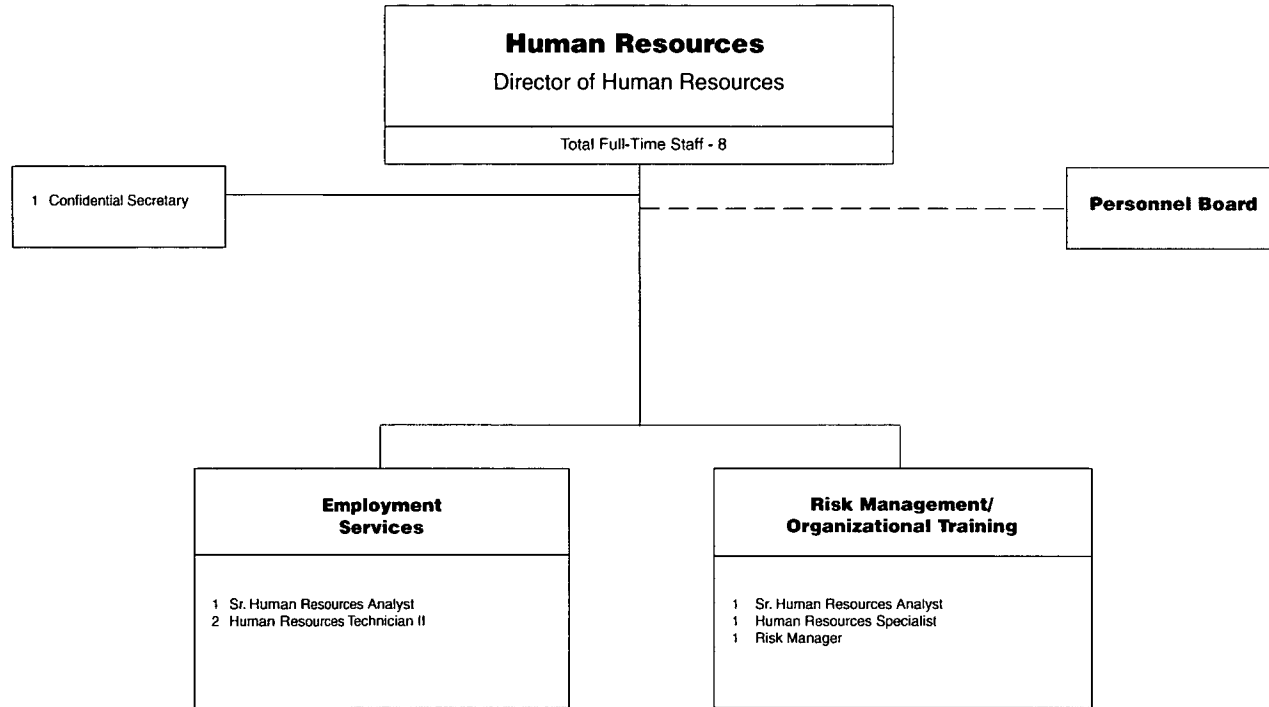
Golf Course

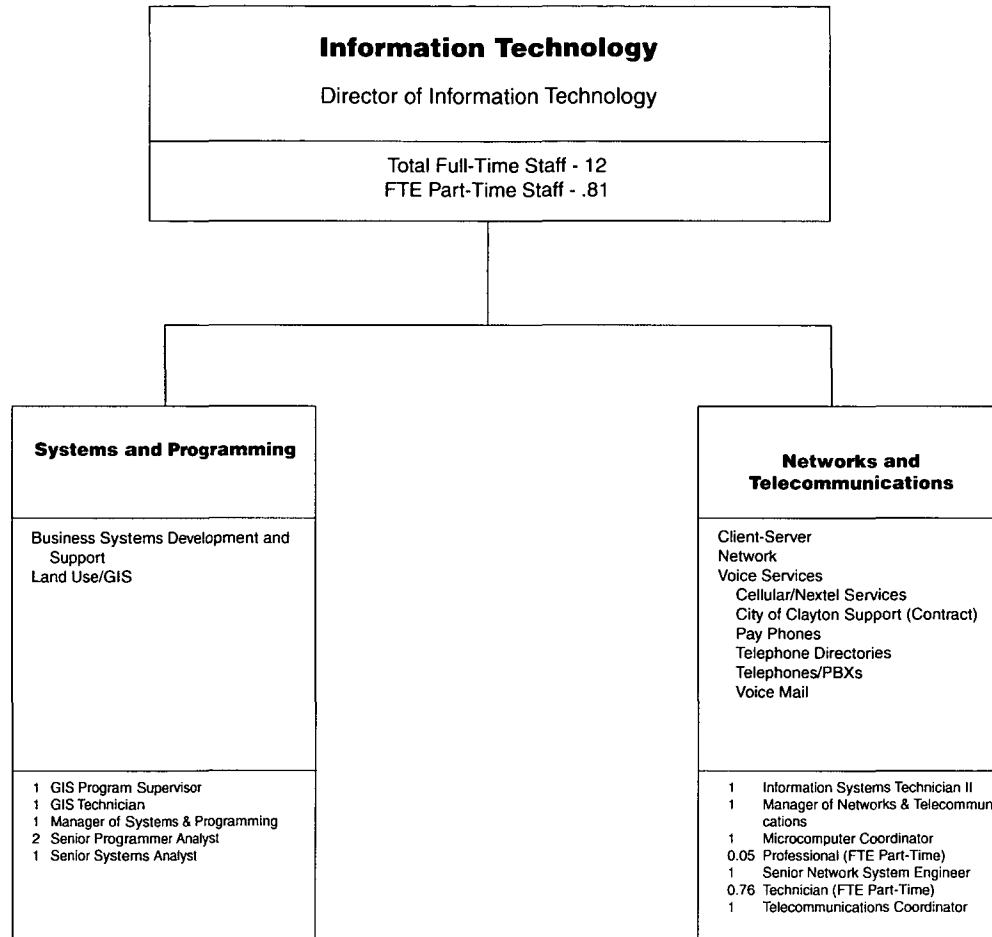
Administration
 Food/Beverage Services Agreement
 Golf Professional Services Agreement
 Operations

1 Golf Course Maintenance Program Manager
 3 Greenskeeper
 0.25 Maintenance Sprinkler Fitter
 1 Senior Greenskeeper
 5.58 General Laborer
 0.48 Recreation Specialist

FTE = Full-Time Equivalent







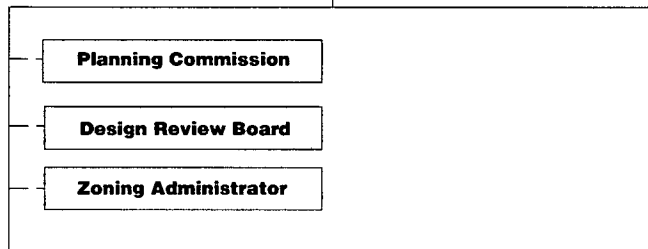


Planning & Economic Development
 Director of Planning & Economic Development

Total Full-Time Staff - 19.5
 FTE Part-Time Staff - .72

Administration

.5 Administrative Assistant



Planning

Development Review
 General Plan Development and Implementation
 Land Use Policy Analyses

1	Administrative Clerk III
1	Administrative Secretary
1	Assistant Planner
3	Associate Planner
1	Planning Manager
2	Principal Planner
2	Senior Planner

**Economic Development/
Redevelopment Agency**

Economic Development Strategy
 Redevelopment Ten-Year Implementation Plan

1	Administrative Clerk III
1	Administrative Secretary
0.48	Administrative Support (FTE Part-Time)
1	Business Development Manager
1	Downtown Coordinator
1	Economic Development/Redevelopment Manager
1	Economic Development Specialist
1	Redevelopment Specialist
0.24	Professional (FTE Part-Time)



Police
Chief of Police
Total Full-Time Staff - 224
FTE Part-Time Staff - 23.09

1 Executive Secretary

Professional Standards
1 Sergeant

Field Operations
1 Captain

Administrative Services
1 Captain

Support Operations
Accreditation
1 Captain

District Command

Operations Command

1 Administrative Secretary

1 Administrative Secretary
1 Administrative Clerk III

1 Administrative Secretary

Northern Command (Patrol)
1 CSO
1 District Officer
1 Lieutenant
26 Police Officer
2 Sergeant

Southern Command (Patrol)
1 CSO
1 District Officer
1 Lieutenant
26 Police Officer
2 Sergeant

Valley Command (Patrol)
1 CSO
1 District Officer
1 Lieutenant
26 Police Officer
2 Sergeant

Community Service Desk
Differential Police Responses

2 CSO
1 Lieutenant
1 Police Officer

Traffic
Selective Enforcement
Special Events

1 Administrative Clerk III
1 Lieutenant
11 Police Officer
19.22 Public Safety Assistant (FTE Part-Time)
1 Sergeant

Patrol Operations & Response
Corporal Program
Police Training Program
SET
SWAT

2 Lieutenant
2 Sergeant

Special Operations
Detention
Homeland Security
K-9
Response to Terrorism

5 CSO/Detention
1 Sergeant

Internal Operations
Budget & Purchasing
Building
Maintenance-Equipment & Alarms
Licenses & Permits
Parking & Vehicle Abatement

2 CSO
1 Financial Analyst
0.75 Manager of Volunteer Services (FTE Part-Time)

Police Information Systems
Information Systems

1 Information Systems Technician
1 Microcomputer Coordinator
1 Systems & Programming Manager
1 Systems Programmer Analyst

Training
Homeland Security
Personnel
Mutual Aid
EOC Manager
Reserves

1 Sergeant

Comm. Action & Awareness/ Crime Analysis
Public Information
Crime Prevention/Neighborhood Watch
Crime Analysis
Volunteers in Police Services

0.75 Crime Analyst
1 Senior Crimes Analyst
1 Sergeant
0.7g Technician (FTE Part-Time)

Communications
Dispatch

2 Dispatcher I
10 Dispatcher II
4 Lead Dispatcher
1 Sergeant

Crime Scene Investigations/ Property
Crime Scene Investigation
Property and Evidence

2 CSO
3 Forensic Specialist I
2 Forensic Specialist II
1 Police Officer

Records
Records
Warrants
Public Information

7 Administrative Clerk II
3 Administrative Clerk III
1 Administrative Secretary
1 Police Records Manager

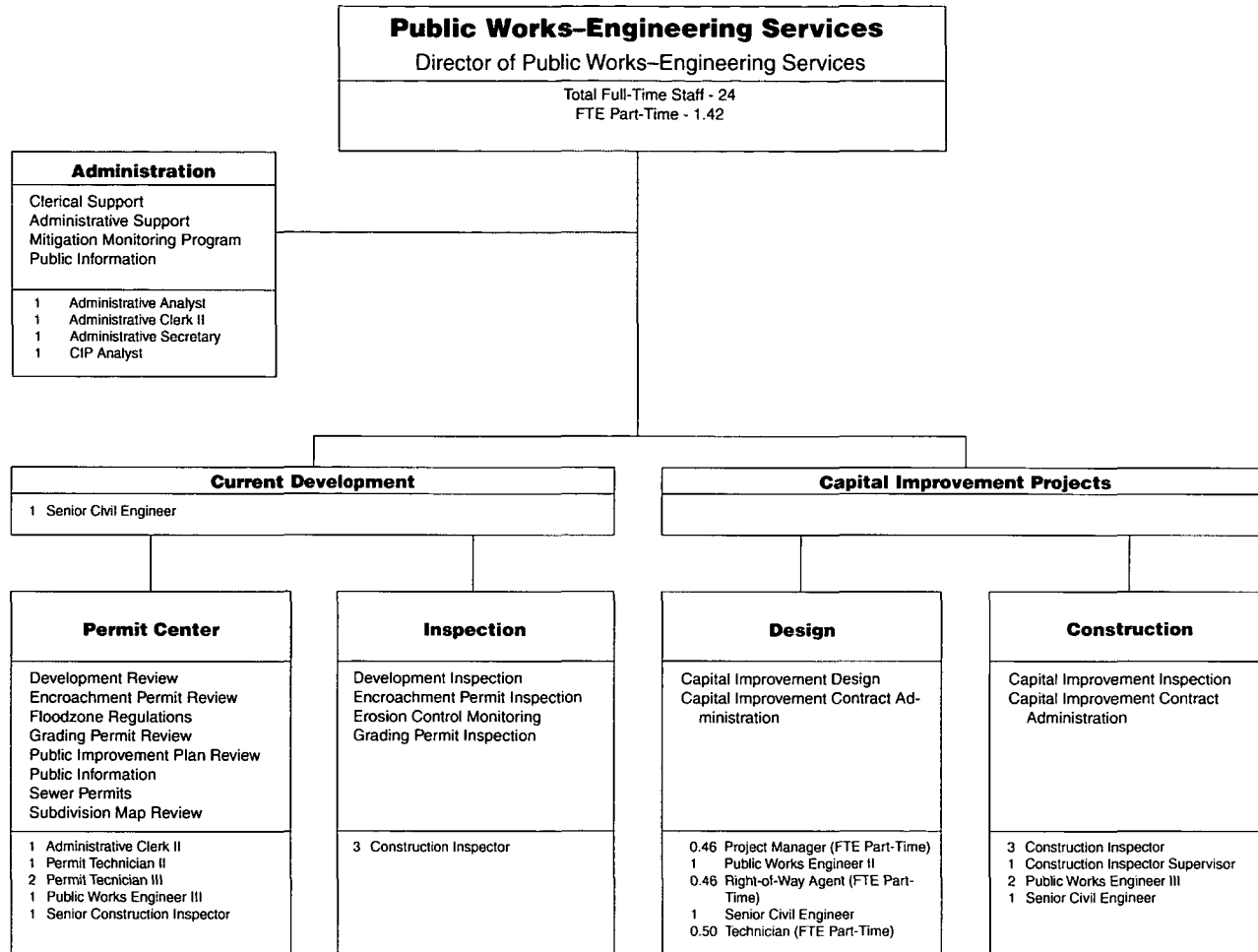
Detectives
Youth Services
Crime Education
School Resource
Gangs Intelligence
Persons

2 Administrative Clerk II
1.09 Administrative Support (FTE Part-Time)
1 Lieutenant
25 Police Officer
2 Sergeants
1.5 Violence-Victim Advocate
1 Youth Violence Prevention Specialist

Detectives
Financial
Narcotics

1 Administrative Clerk II
1 Administrative Clerk III
1 Lieutenant
10 Police Officer
2 Sergeant

CSO=Community Services Officer





Administration	
Administrative Support Clerical Support Lighting Assessment District Public Information Special Projects Stormwater Management	
1	Administrative Assistant
2	Administrative Clerk III
1	Administrative Secretary
1	Sr. Administrative Analyst
1	Sr. Construction Inspector

Public Works–Maintenance Services	
Director of Public Works–Maintenance Services	
Total Full-Time Staff - 111 FTE Part-Time Staff - 37.27	

Fleet Management	
1 Fleet Manager	
Contractual Vehicle Repair Garage Operations Vehicle Maintenance Repairs & Replacement	
1	Equipment Maintenance Storekeeper
4	Equipment Mechanic

Transportation	
1 Transportation Manager	

Infrastructure Maintenance	
1 Infrastructure Manager	

Parks & Facilities Maintenance	
1 Parks & Facilities Maintenance Manager	

1 Parks & Facilities Scheduling Manager	
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Traffic Operations	
Street Lights Traffic Modifications Traffic Signals	
1	Sr. Maintenance Team Leader
3	Traffic Signal Technician
1	Transportation Program Manager II

Transportation Planning	
Geometric Design Transportation Planning	
2	Transportation Program Coordinator
0.75	Transportation Program Manager II

Signs/Striping/Maintenance	
Pavement Markings Traffic Signs	
0.91	General Laborer (FTE Part-Time)
1	Lead Worker
1	Maintenance Team Leader
3	Maintenance Worker II
0.25	Transportation Program Manager II

Pump Station/Sewers	
Central Contra Costa Sanitary District Pump Station Operations Sewer Pipe Maintenance USA Locates	
1	Lead Worker
1	Maintenance Team Leader
6	Maintenance Worker II
1	Pump Station Operator

Streets & Drainage	
Curb/Gutter/Sidewalk Repair Storm Drainage Street Maintenance Street Sweeping Storm Water Management	
1.6	General Laborer (FTE Part-Time)
3	Heavy Equipment Operator I
1	Heavy Equipment Operator II
1	Maintenance Worker I
5	Maintenance Worker II
2	Sr. Maintenance Team Leader
3	Sweeper Operator

Parks Services	
Community Action Team Landscape Assessment Districts Medians Open Space/Pest & Weed Control Parks Maintenance Tree Maintenance	
1	Administrative Clerk III
2	Environmental Maintenance Technician
6	General Laborer
30.92	General Laborer (FTE Part-Time)
1	Heavy Equipment Operator
6	Landscape Gardener
5	Maintenance Gardener
1	Maintenance Sprinkler Filter
3	Maintenance Team Leader
1	Maintenance Worker II
2	Parks Lead Worker
1	Parks Program Manager
3	Sr. Maintenance Team Leader
1	Tree Lead Worker
2	Tree Trimmer

Facility Maintenance	
ADA Compliance Program Custodial Services Facility Maintenance Graffiti Program Hazardous Materials Mgmt. Repairs & Alterations Security and Alarms Lease Management	
6	Custodian
2.4	Custodian (FTE Part-Time)
24	Craft Worker (FTE Part-Time)
1	Facilities Maintenance Program Manager
1.2	General Laborer (FTE Part-Time)
2	Lead Custodian
3	Maintenance Carpenter
3	Maintenance Electrician
2	Maintenance Painter
2	Maintenance Utility Mechanic
2	Maintenance Worker II
1	Sr. Maintenance Team Leader

**CITY OF CONCORD
COMPARATIVE SUMMARY OF
AUTHORIZED FULL-TIME POSITIONS
FOR THE YEAR ENDING JUNE 30, 2006**

	<u>2003-04</u> <u>Budget</u> A	<u>2004-05</u> <u>Budget</u> B	<u>2005-06</u> <u>Budget</u> C	<u>Over</u> <u><Under></u> D=C-B
GENERAL FUND				
City Council	6.0	6.0	6.0	0.0
City Management	19.0	18.0	15.0	(3.0)
City Attorney	6.0	6.0	6.0	0.0
Human Resources	9.0	8.0	8.0	0.0
Finance	26.0	26.0	26.0	0.0
Information Technology	12.0	12.0	14.0	2.0
Community & Recreation Services	24.0	23.0	20.0	(3.0)
Public Works - Maintenance Services	106.0	95.0	98.0	3.0
Public Works - Engineering Services	24.0	24.0	24.0	0.0
Planning and Economic Development	14.0	14.0	12.5	(1.5)
Building & Neighborhood Services	32.0	31.0	31.5	0.5
Police	<u>226.0</u>	<u>226.0</u>	<u>224.0</u>	<u>(2.0)</u>
Total General Fund	504.0	489.0	485.0	(4.0)
ENTERPRISE FUNDS				
Storm Water Management	4.0	4.0	4.0	0.0
Sewer	9.0	9.0	9.0	0.0
Golf Course	<u>5.0</u>	<u>5.0</u>	<u>5.0</u>	<u>0.0</u>
Total Enterprise Funds	18.0	18.0	18.0	0.0
GRAND TOTAL CITY AUTHORIZED POSITIONS	522.0	507.0	503.0	(4.0)
REDEVELOPMENT AGENCY	<u>7.0</u>	<u>7.0</u>	<u>7.0</u>	<u>0.0</u>
TOTAL CITY AND REDEVELOPMENT AGENCY	<u><u>529.0</u></u>	<u><u>514.0</u></u>	<u><u>510.0</u></u>	<u><u>(4.0)</u></u>

CITY OF CONCORD EMPLOYEE BENEFITS

Health Insurance

Full-time employees may elect to participate in a health plan available through California Public Employees Retirement System (CalPERS) Health. CalPERS Health offers Health Maintenance Organizations (HMOs) and Preferred Provider Organizations (PPOs) to choose from. The City of Concord pays up to the Kaiser rate for full-time employees and their eligible dependents. New additions to the family may be enrolled within 30 days of birth, adoption or marriage. Open enrollment takes place annually in the Fall with the changes becoming effective the following January. During open enrollment full-time employees may change from one health plan to another or add existing dependents that may not have been previously covered. Please note that upon retirement from the City of Concord, this coverage has a retiree medical continuation if you are eligible for retirement under the CalPERS system and will be receiving a monthly retirement benefit allowance from CalPERS.

Employees covered as a dependant under another health plan may request a health waiver, and receive an in-lieu monthly payment equivalent to the Kaiser single monthly rate.

Dental Insurance

The City is insured through Delta Dental. The City pays the entire premium cost for eligible employees and their dependents. Full-time employees are eligible for dental coverage the first month following a six-month waiting period. Delta Dental provides a benefit up to the amount of \$1,000 per each enrollee in each calendar year. Payment for orthodontic benefits is limited to a lifetime maximum of \$2,000. (\$5,000 for Sworn Police Officers and Sergeants and \$4,000 for Police Management)

Long Term Disability Insurance

The City of Concord provides long-term disability insurance and pays the total premium for this protection. This insurance provides benefits for employees disabled for more than 30 calendar days due to an injury or illness. The benefit is equal to 66 2/3% of the employee's monthly base pay up to a maximum of \$5,000 (less any deductible benefits).

To be eligible to receive long-term disability benefits, an employee must be disabled from performing the work required by his/her position; furnish proof of such disability on a continuing basis; and be under medical care. If, after two years the employee is found to be unable to work in any reasonable employment, benefits may continue up to age 65.

Life Insurance

The City pays the entire premium for life insurance to protect the survivors in the event of an employee's death prior to retirement. The amount of the insurance is twice the employee's annual salary rounded to the next highest \$1,000 to a maximum of \$400,000.

Holidays

The following eleven days are observed as holidays for full-time employees:

New Year's Day	January 1st
Martin Luther King, Jr. Day	3rd Monday in January
Lincoln's Birthday	2nd Monday in February for all non-sworn employees February 12th for sworn peace officers
Washington's Birthday	3rd Monday in February

CITY OF CONCORD EMPLOYEE BENEFITS

Memorial Day	Last Monday in May
Independence Day	July 4 th
Labor Day	1st Monday in September
Veteran's Day	November 11th
Thanksgiving Day	As Proclaimed
Day Following Thanksgiving	Friday Following
Christmas Eve	December 24th (holiday for sworn peace officers and sworn police management only)
Christmas Day	December 25 th

Holidays that fall on Saturday are observed on the preceding Friday; and holidays that fall on Sundays are observed the following Monday. Employees who are regularly and routinely scheduled to work the day the City observes the holiday will receive an extra eight hour's pay at straight-time.

Vacation

The accrual of vacation time varies and is determined by length of service. The accrual is credited at the end of each full two-week pay period during which an employee receives 56 hours straight-time pay.

Employees in classifications assigned to the Administrative, Technical & Clerical, Field & Operations, Professional and Peace Officer Representation Units accrue vacation as noted below. Sworn peace officers receive an additional 10 hours credited to the vacation balance on the first pay period of each calendar year.

Accrual Years	Vacation Accrual Rate Each Bi-Weekly Pay Period	
	During Accrual Year	Approx. Annual Vacation Accrual
1st	3.077 hours	10 days
2nd	3.692 hours	12 days
3rd - 7th	4.615 hours	15 days
8th - 9th	4.923 hours	16 days
10th - 12th	5.231 hours	17 days
13th - 14th	5.846 hours	19 days
15th - 19th	6.462 hours	21 days
20th & thereafter	6.769 hours	22 days

CITY OF CONCORD EMPLOYEE BENEFITS

Managerial employees and employees assigned to the Police Managerial Representation unit shall accrue vacation as follows:

Accrual Years	Vacation Accrual Rate Each Bi-Weekly Pay Period During Accrual Year	Approx. Annual Vacation Accrual
1st	4.615 hours	15 days
2nd	5.231 hours	17 days
3rd - 7th	6.154 hours	20 days
8th - 9th	6.462 hours	21 days
10th - 12th	6.769 hours	22 days
13th - 14th	7.385 hours	24 days
15th - 19th	8.000 hours	26 days
20th & thereafter	8.308 hours	27 days

On September 9 of each calendar year, eligible employees accrue an additional eight (8) hours of vacation in lieu of an Admission's Day holiday.

Sick Leave

Paid sick leave is available as it accrues at the end of each pay period. The accrual rate is 3.692 hours credited at the end of each full two-week pay period during which an employee receives 56 hours straight-time pay; the total is equivalent to 12 days per year.

Unused sick leave at the time of retirement from the City of Concord can be used to either extend service credit (for every 8 hours of sick leave, you receive .004/year service credit) or a maximum of 800 hours may be cashed out at a 4:1 ratio (i.e. 800 hours cash out to 200 hours). It is also possible to do a combination of the above.

Use of Sick Leave for Illness or Death in Family

In case of injury or illness in an employee's immediate family, arrangements can be made with the supervisor to take time off. Such time is taken as sick leave; however, there is a maximum of 80 hours of sick leave allowable each calendar year for care of immediate family. Depending on the need, up to 80 hours of sick leave is allowable for death in an employee's immediate family. For most representation units, those considered to be within the immediate family are: employee's spouse, parent, parent-in-law, brother, sister, child (including legally adopted child), grandparent, grandparent-in-law, and, if living within the employee's home, grandchild.

Bereavement Leave

Employees are entitled to a maximum of three days of bereavement leave per calendar year due to death of an immediate family member or death of a parent-in-law, grandparent, or grandchild. This benefit is available to all representational units except the Police Officers Association.

CITY OF CONCORD EMPLOYEE BENEFITS

Administrative Leave

Recognizing that managerial employees may be required to periodically work long or irregular hours to fulfill the responsibilities of their positions, Department Heads may grant (on a discretionary basis) up to 10 days of paid leave eligible managerial employees. Administrative leave applies to fulltime permanent employees who are exempt from overtime.

General Leave of Absence Without Pay

Employees may request a leave of absence without pay through their supervisor. Leaves for up to five working days may be approved by the department head; leaves for periods greater than five days but for no more than two years may be granted by the City Manager upon recommendation of the department head and the Director of Human Resources.

Family Medical Leave/Pregnancy Disability Leave

Under the federal Family and Medical Leave Act and the California Family Rights Act, eligible employees are entitled to take up to 12 work weeks of leave for covered purposes in any 12-month period. Eligible employees are those who have been employed for at least 12 months and have worked at least 1,250 hours during the 12-month period immediately preceding the requested leave.

In general, family and medical leave may be taken for the following reasons:

- To care for the employee's newborn child
- To care for a child placed with the employee for adoption or foster care
- To care for the employee's spouse, child, or parent who has a serious health condition
- The employee's own serious health condition that makes the employee unable to perform the essential functions of the employee's position

Under the California Pregnancy Disability Act, female employees are eligible for a reasonable period of leave of absence up to four months, as needed, for the period of time the woman is actually disabled by pregnancy, childbirth, or related medical conditions.

Military Leave

Members of the Armed Forces, National Guard or Military Reserve, will be allowed time off for temporary military duty or training in accordance with the California Military and Veterans Code. The period of temporary military leave shall not exceed 180 calendar days. Employees who have one or more years of service with the City at the time the leave begins shall receive the same vacation, sick leave, and holiday privileges and the same rights and privileges to promotion, continuance in office, employment, reappointment to office, or reemployment that the employee would have enjoyed had the employee not been called for military duty, except that an uncompleted probationary period, if any, must be completed upon reinstatement. In addition, employees who have one or more years of service with the City at the time the leave begins will be paid for the scheduled workdays missed during the first 30 calendar days of active military duty (not to exceed 30 days in any one fiscal year).

For purposes of this section, in determining the one year of service with the City, all service of the employee in recognized military service shall be counted as service with the City.

Jury Duty

Employees, who receive a jury summons, must notify their supervisor. If required to serve on a jury, they will receive their regular pay from the City by turning over to the City those jury duty fees received (other than mileage allowance paid for providing their own transportation). An employee may take vacation leave, compensatory leave, or leave without pay and retain all jury fees and allowances. During the period of jury duty an employee will be expected to perform their regular job when not required to be in court.

CITY OF CONCORD EMPLOYEE BENEFITS

Flex Benefit Program (Management Only)

The Flexible Benefit Program provides management personnel with an additional \$2,000 per year that may be used toward reimbursement for medical, dental, and vision care expenses not covered by their insurance plans, reimbursement for dependent care expenses or received as taxable cash compensation. The allocation decision must be made upon employment and re-certified prior to the beginning of a new calendar year. Newly hired employees, or employees promoted to the management classifications will be eligible on the date of hire or promotion and will receive a pro-rated share of their flexible benefits.

Deferred Compensation Plans

The City has 401(k) and 457 deferred compensation plans in which employees may voluntarily participate in several tax-shelter investment programs. By signing a payroll deduction authorization, employees can have the City withhold a certain portion of their salary (minimum of \$15 each pay period) to a maximum established by Law. The maximum 401(k) and 457 contributions for calendar year 2005 is \$14,000 per plan. This investment is payable to the employee upon termination, retirement, or to employee's beneficiary in the event of employee's death. The amount of salary that has been withheld is the deferred amount and is not subject to taxes during employment; however, the deferred compensation, including interest and dividends earned as a result of investment, is subject to taxes when it is actually received.

The City provides an employer paid 401(k) contribution equal to 3% of pay for all management employees except for City Council appointed positions. The contribution is made on a per pay-period basis.

Employee Assistance Programs

Each employee and his or her eligible dependents (those claimed for income tax purposes) may participate in an Employee Assistance Program provided by the City. It is entirely voluntary and confidential. This program provides counseling and consultation services designed to help you and your eligible family members with a wide range of personal issues. The employee and dependents may each have up to six (6) counseling sessions each calendar year with the cost paid by the City. The EAP offers help with:

- Relationship & Family issues
- Alcohol & Drug Dependency
- Financial and credit concerns
- Legal issues and questions
- Emotional problems
- Child/Elder care
- Pre-retirement planning
- Federal taxpayer problems

Tuition Reimbursement

Expenses for tuition and textbooks are reimbursed by the City for employees who receive prior approval of courses and satisfactorily complete a course of study on their own time. Various arrangements exist regarding reimbursement for textbooks and tuition.

Dependent Care Assistance Plan (DCAP)

The Dependent Care Assistance Plan is a program that allows an employee to save money on eligible dependent care expenses (i.e., childcare, elder care) by paying for them with pre-tax dollars. Employees may elect to contribute a portion of their income, before taxes, into a DCAP account in their name for future reimbursement of dependent care expenses. Elections are made each December for the following tax year.

CITY OF CONCORD EMPLOYEE BENEFITS

Social Security and Medicare

The City pays the employer's portion (6.2%) of Federal Social Security Insurance contributions on salary up to \$90,000 for calendar year 2005 and the employer's portion (1.45%) of Federal Medicare Insurance contributions. This amount is set by Federal law and may change each year.

Retirement benefits from CalPERS (upon retiring directly from the city) will not be reduced by a social security offset. Employees will be eligible to receive both retirement and social security benefits.

Retirement

Both the employee and the City contribute to the California Public Employees Retirement System (CalPERS). Depending upon the classification, the City may pay a portion or all of the retirement contribution. For benefit calculation purposes, the normal retirement age to receive the full benefit factor (2.5%) for general employees with a minimum of 5 years service credit is age 55. The normal retirement age to receive the full benefit factor (3%) for sworn Peace Officers is age 50.

In addition, the city contracts with CalPERS to report the value of the Employer Paid Member Contribution (EPMC) as additional compensation for all members of the Police Officers Association, Local One, Concord Association of Professional Employees (CAPE), and Confidential employees.

Workers' Compensation

The City of Concord is self-insured for Workers' Compensation Insurance. The third party administrator is Claims Management Inc., P. O. Box 3042, Sacramento, CA 95812-3042. Their phone number is (800) 843-0661. If an injury or illness is determined to be job-related, benefits are available to cover costs for medical treatment, prescription drugs, mileage reimbursement for treatment, temporary disability payments, and, when applicable, permanent disability awards and approved rehabilitation plans.

All City employees have protection under Workers' Compensation, including part-time employees.

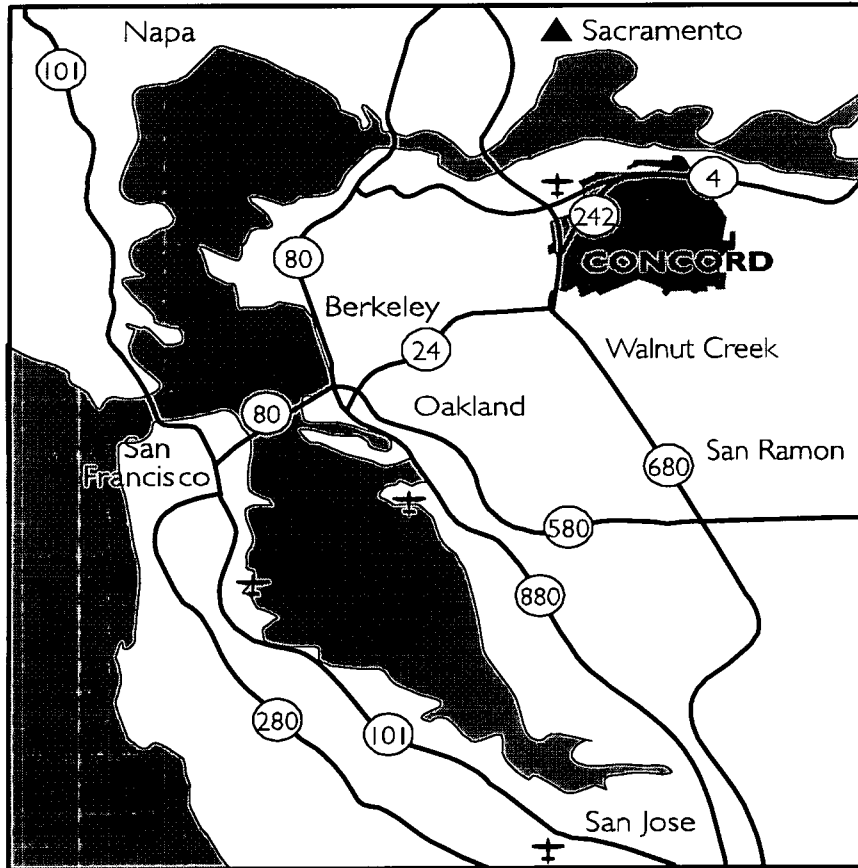
Employee Computer Purchase Plan

Low-cost loans to full-time permanent employees for the purchase of computer hardware and software that is compatible with the City's system are available. Each loan (up to \$3,000) is issued with a simple interest rate of four percent and repaid through payroll deductions over twelve, twenty-four or thirty-six months.

Vision Service Plan (Sworn Police Officers and Sergeants Only)

The City provides a Vision Service Plan (VSP) to eligible sworn police officers. The City pays the entire premium costs for eligible sworn peace officers and their dependents.

Eligible sworn officers and their dependents have the option of electing to see a VSP provider or a non-network provider. If a VSP provider is elected, exams and lenses are covered at 100% after a \$20 co-payment every 12 months; frames are covered up to \$120 with no co-payment every 12 months plus 20% off any out-of-pocket costs; and contact lenses in lieu of frames are covered up to \$105 with no co-payment every 12 months.



Nestled in the foothills of Mt. Diablo, Concord is the largest city in Contra Costa County with approximately 125,000 residents occupying 31.1 square miles. Its central location offers easy access to San Francisco, Oakland, the Silicon Valley, the redwoods of Northern California, the wineries of Napa Valley, the rugged coastline of Monterey, and the astonishing beauty of the the Sierra mountain range. Bay Area Rapid Transit (BART) high-speed trains, local bus services, Amtrak, ferries and international airports provide transportation options for residents, commuters and visitors.

Concord has attracted some of the country's leading financial and commercial businesses. Affordability, accessibility and a proficient workforce contribute to Concord's appeal. Concord's varied housing choices include new homes, apartments, established neighborhoods and townhouses in a broad spectrum of price ranges. Twenty-five City parks, a state-of-the-art hospital, a wide variety of restaurants, regional shopping centers, two community centers, a senior center and first-rate weather join the list of Concord's assets.

Concord is a General Law City and operates under the Council-Manager form of government. The five members of the City Council are elected at large for four-year staggered terms. The Council selects representatives after each election to serve as Mayor and Vice-Mayor for what has traditionally been a one-year term. Under this system, the Council appoints the City Manager. The departments that make up the city government include City Attorney, City Management, Human Resources, Finance, Community & Recreation Services, Information Technology, Public Works - Engineering, Building & Neighborhood Services, Planning and Economic Development, Public Works - Maintenance Services, and Police.

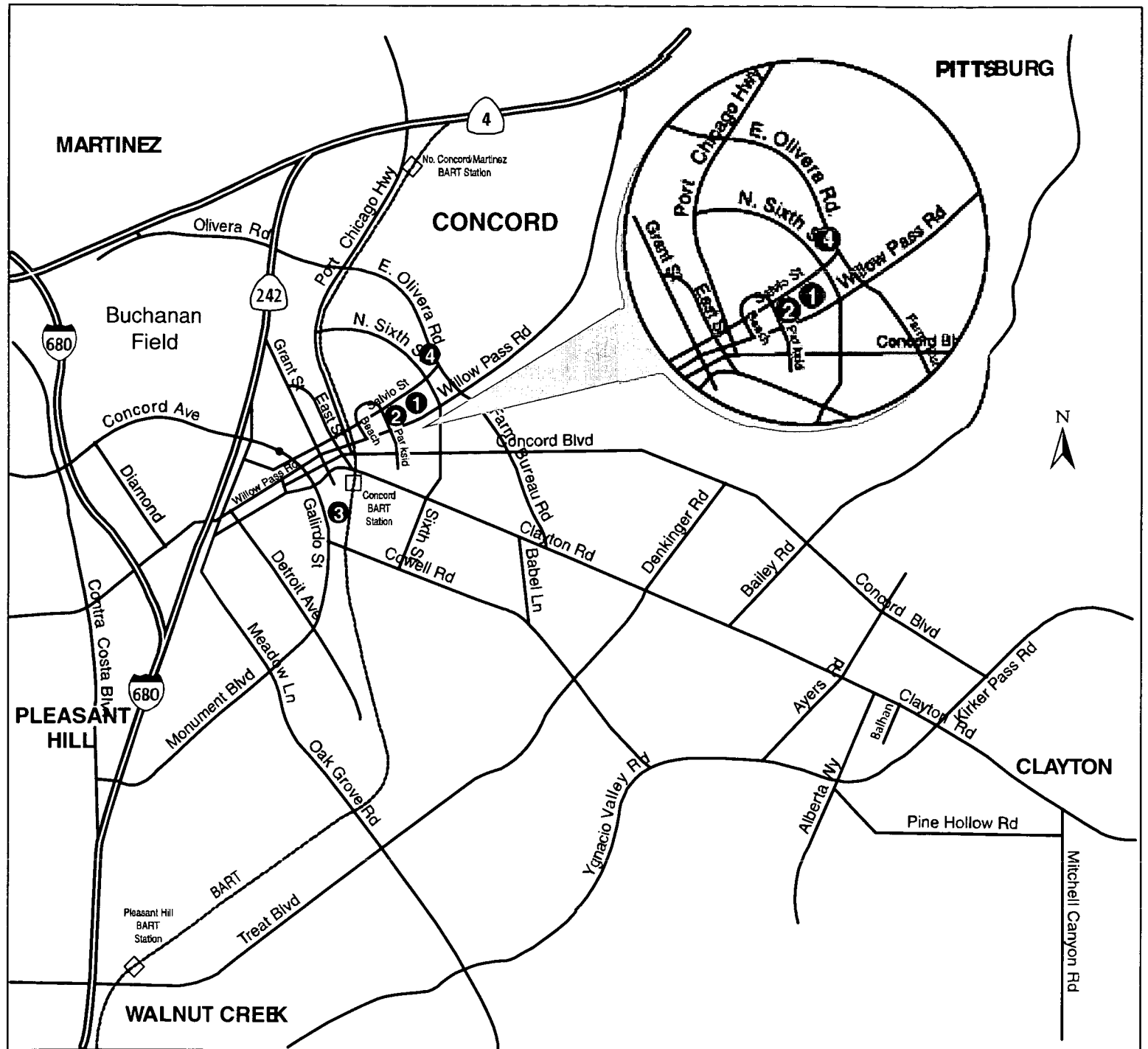




Directions to City of Concord Offices

From Hwy. 680
Exit Willow Pass Rd. S/E
Travel S/E 2 miles
Turn left on Parkside Dr.

- 1. Human Resources**
2974 Salvio St.
(925) 671-3308
- 2. Civic Center**
1950 Parkside Dr.
(925) 671-3000
- 3. Police Headquarters**
1350 Galindo St.
(925) 671-3200
- 4. Willow Pass Center**
2748 East Olivera Rd.
(925) 671-3423





An Early History of Concord, California

Once the Town of Todos Santos on the Land Grant of Monte Del Diablo

- A small tribelet of Chupcan (Bay Miwok) Indians were the first known inhabitants of the valley. Dominated by a great mountain to their south, the Chupcan lived along the valley's streams, which flowed north to the wide tule marshes on the edge of the Bay. They shared the valley and the oak-covered hills with tremendous herds of elk, deer and antelope. Salmon filled the streams; grizzly bears roamed foothills.
- In 1772 Spanish explorers, led by Captain Pedro Fages and Father Juan Crespi, became the first Europeans to cross this area. For the next 50 to 60 years, the Spanish would explore, but not settle in our valley.
- In 1828, Don Salvio Pacheco petitioned the Mexican government for lands in the valley and received the "Monte del Diablo" land grant in 1834. The 17,921 acre grant covered our valley from the Walnut Creek channel east to the hills and generally from the Mt. Diablo foothills north to Suisun Bay.
- The name "Monte del Diablo" originally had been used by Spanish soldiers to describe a dense thicket (monte) of willows at the north end of our valley. The soldiers believed the thicket was possessed by evil, devilish Man spirits, hence the name "Monte del Diablo," thicket of the devil.
- Don Salvio's son, Fernando Pacheco, was sent immediately to occupy the grant and begin cattle operations on the Pacheco family's new Rancho which he managed from an adobe still standing in Hillcrest Park. The family joined him in 1846. Don Salvio's grand adobe, which is still located in downtown Concord, became the business, social and cultural center of the region.
- Don Francisco Galindo married Don Salvio's daughter, Maria Dolores Manuela. The Galindo's wood frame home, also on the national register, remains today near the Clayton Road extension and Galindo Street.
- A new town called Pacheco, adjacent to the Rancho, prospered as an industrial and shipping center. Its prosperity was short lived due to fires, flooding and the 1868 earthquake.
- In 1868, Don Salvio Pacheco, his son Fernando, and his son-in-law Francisco Galindo created a new town at the center of their Rancho. They called their new town Todos Santos (All Saints), and, in 1869, offered lots free to the merchants and residents of Pacheco. Its perimeter was marked by Bonifacio Street on the northwest, East Street on the northeast, Contra Costa Street on the southeast, and Galindo Street on the southwest.

- The name Todos Santos would not identify the new town for long. Within months after Todos Santos had been recorded as the official name of the subdivision, Concord was heralded by the Contra Costa Gazette as the actual name of the town. In an article dated April 17, 1869, the paper congratulated the residents of Concord for adopting such a meaningful name for their new village. They highlighted the harmonious spirit and euphony of this fine name. Despite later published reminders and protests by Fernando Pacheco, Concord became the name of our new town.
- By 1879, a population of 300 was reported. It would double by February 1905, when incorporation of the "Town of Concord" was approved by a local eight vote margin.
- It would take 35 years for the population to double again. At the beginning of World War II small town Concord had an extraordinary high school, a modern hospital, five churches, two railroads, a fine library, a central plaza, two cinemas, a full-service downtown commercial area, tree-lined streets, comfortable homes, and a population of only 1,400. The war years brought exposure; the postwar years began a population boom. By 1948, the population had grown to 6,500.
- Today, the farms, orchards, and the old Rancho are neighborhoods; the classic old downtown has a multistory skyline. Concord has a diverse population approaching 130,000 and is the largest city in Contra Costa County. Confident of its future, Concord is especially proud of its rich history.

On The Cover

Pictured is an aerial view of the central business district in Concord as revitalized by the Concord Redevelopment Agency. The Redevelopment Agency's aggressive effort to attract new businesses to Concord is obvious by the buildings shown. They include the Bank of America Technology Center, the Brendan Theatre Complex, Concord Airport Plaza, Gateway Office Towers, the Galaxy office complex, and One Center Concord. Also pictured is the Concord Police Department and Mt. Diablo Medical Center.

In the background is a view of the majestic Mount Diablo formed when tensions deep within the earth's surface forced up a core rock mass. Millions of years of erosion have molded the mountain to its present state. The view from the top is the second largest expanse in the world; the first being Mt. Kilimanjaro in Africa. On a clear day, you can see from Mount Shasta in the north down the spine of the Sierra Nevada to near Mount Whitney in the southeast. Spanish settlers named it "Monte del Diablo" (Thicket of the Devil). American settlers mistook "monte" to mean mountain and thus called the mountain "Mount Diablo." It is protected as a state park and has a dedicated group of supporters, The Mount Diablo Interpretive Association.



MISCELLANEOUS STATISTICS
June 30, 2006

Population			
Population	127,600	Date of incorporation	February 9, 1905
Registered voters	57,381	Form of government	Council-City Manager (General Law)
		Area	31.13

Police Protection	
Number of stations	4
Number of sworn personnel	158

Fire Protection	
The City of Concord is part of Contra Costa County Consolidated Fire District	
Number of stations	4
Number of firefighters	45

Sewer Services	
Sewer lines in miles	405
Number of households	45,885
Average daily pumping in gallons	12.24mil

Education	
Number of public schools (elementary/Jr. High)	18
Number of public schools (high school)	5
Number of Universities/Colleges (California State, Chapman and Heald)	3
Number of students in public schools	19,015

Culture and Leisure	
Number of theaters	2
Number of performing arts centers	1
Number of City parks	25
Number of art galleries	1
Number of swimming pools	2
Golf Course	1

City Employees	
Full-time	510
Part-time (varies seasonally)	166-399

SOURCE: VARIOUS CITY, STATE AND MT. DIABLO UNIFIED SCHOOL DISTRICTS RECORDS



Demographic Characteristics for Concord FY2005-2006

What is the total population of...?

Concord?	127,600
Contra Costa County?	1,013,200
California?	37,165,000

What percentage of the total population in Concord is under 18?

28.8 percent (36,749)

What is the total number of people age 55 and older?

26,030 people (20.4%)

What is the total number of people age 65 and older?

13,908 people (10.9%)

What is the median age in the City of Concord?

35.5 years

What percentage of the total population is Hispanic or Latino?

26.1 percent (33,304)

What is the breakdown of males and females for the total population of Concord?

63,162 male/ 64,438 female

What is the total number of...?

Households?	46,080
Families?	31,310
Families with Children?	15,690

What is the average...?

Household size?	2.74
Family size?	3.22

What is the total number of housing units?

47,200

What is the breakdown of owner occupied vs. renter occupied?

Owner	29,028	61.5%
Renter	18,172	38.5%

Sources: 2000 Census and 2005 Claritas Inc. SiteReport.



City of Concord Labor Force

Labor Force Participation

There is above average labor force participation in the Concord trade area.

	3 mile ring	5 mile ring	10 mile ring
Percent of Males 16+ Years in Labor Force	81.1%	82.3%	79.6%
Percent of Females 16+ Years in Labor Force	64.5%	65.1%	60.5%

Percent of Total Workers by Occupation

Over two-thirds of the Concord trade area labor force is white collar.

White Collar:	3 mile ring	5 mile ring	10 mile ring	Blue Collar:	3 mile ring	5 mile ring	10 mile ring
Managerial/Executive	16.4%	18.9%	19.3%	Craftsmen	11.7%	10.2%	9.8%
Professional	13.5%	16.0%	16.8%	Services	11.9%	10.3%	10.3%
Technical	4.8%	4.5%	4.2%	Other Blue Collar	10.0%	8.8%	9.1%
Clerical	18.4%	17.5%	16.8%	Percent Blue Collar	33.6%	29.3%	29.2%
Sales	13.3%	13.8%	13.7%				
Percent White Collar	66.4%	70.7%	70.8%				

Education

Over half of Concord's trade area residents have a college education.

	3 mile ring	5 mile ring	10 mile ring
Percent of Population with college education	62.2%	67.4%	67.4%

Tenure

The stability of Concord's trade area labor force is evidenced in high rates of home ownership.

	3 mile ring	5 mile ring	10 mile ring
Percentage of total homes owner-occupied	56.6%	61.8%	63.9%
Percentage of total homes renter-occupied	39.1%	34.0%	31.5%

City of Concord Age Distribution - 2004

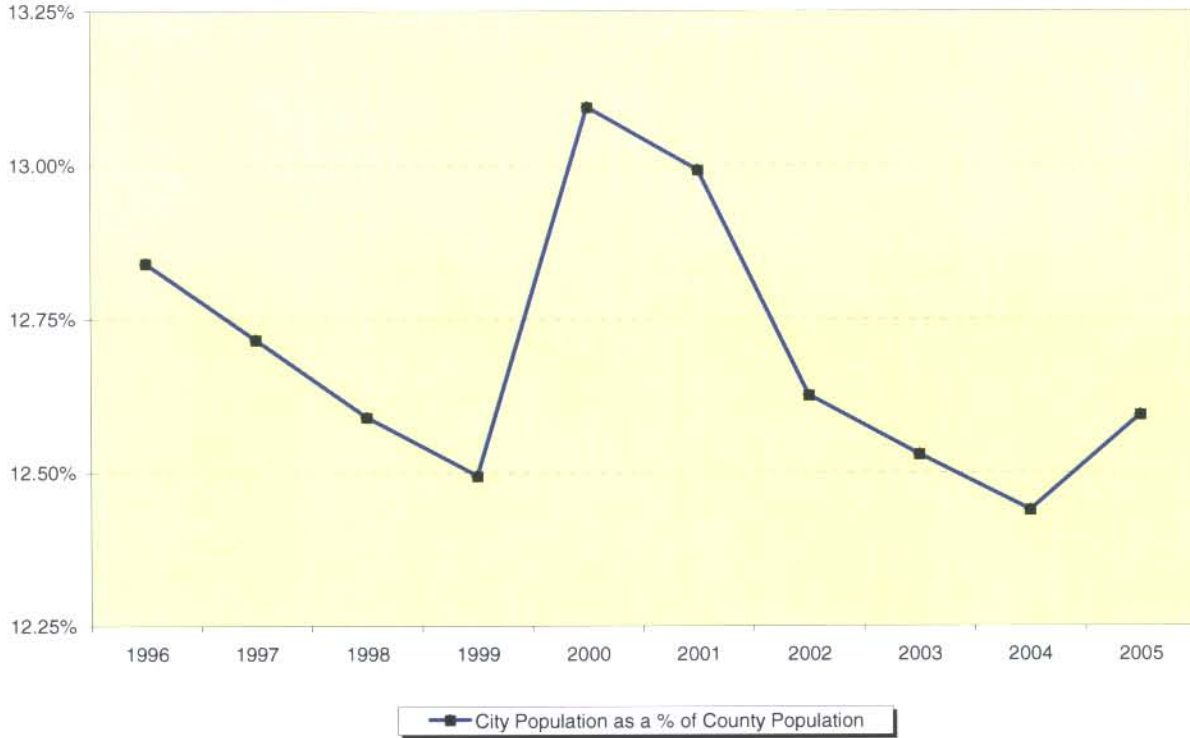
The majority of Concord residents are in the prime employment age between 25 and 54 years.

	Number	Percent
Under 5 Years	8,503	6.81%
6 to 17 Years	22,499	18.02%
18 to 24 years	11,786	9.44%
25 to 34 years	18,579	14.88%
35 to 44 years	20,127	16.12%
45 to 54 years	17,879	14.32%
55 to 64 years	11,874	9.51%
65 years and above	13,609	10.90%
Total Population	124,856	100.00%

*All statistics except for age distribution are based on 3, 5, and 10 mile rings from the intersection of Concord Avenue and Salvio Streets. Age distribution counts residents within the city boundary. Sources: Urban Decision Systems, 2000 Census and 2005 Claritas Inc. SiteReport.



**DEMOGRAPHIC STATISTICS
Last Ten Fiscal Years**



Fiscal Year	Square Miles (1)	School Enrollment (2)	City Population (3)	Average Pop. % Change	Contra Costa County Population (3)	City Population % of County	Annual Average Unemployment Rates(4)		
							City	County	State
1996	30.68	18,172	111,800	-2.39%	870,700	12.84%	5.3%	5.8%	7.8%
1997	30.68	19,198	111,800	0.00%	879,200	12.72%	3.9%	4.2%	6.0%
1998	30.68	19,400	113,400	1.43%	900,700	12.59%	3.8%	4.1%	6.3%
1999	30.68	19,109	114,500	0.97%	916,400	12.49%	2.9%	3.1%	5.4%
2000	30.68	19,122	121,780	6.36%	930,025	13.09%	2.4%	3.0%	5.2%
2001	30.68	18,941	123,272	1.23%	948,816	12.99%	3.2%	3.4%	4.9%
2002	30.68	19,075	123,935	0.54%	981,600	12.63%	4.7%	4.5%	6.5%
2003	30.68	18,939	124,655	0.58%	994,900	12.53%	4.7%	4.5%	6.7%
2004	31.13	19,015	124,856	0.16%	1,003,800	12.44%	5.1%	5.2%	6.2%
2005	31.13	19,015	127,600	2.20%	1,013,200	12.59%	5.7%	5.3%	6.2%

Sources: (1) City of Concord Planning Department.
 (2) Mt. Diablo Unified School District
 (3) U.S. Bureau of the Census & California Dept. of Finance
 (4) State of California Employment Development Dept.



**Jurisdictional Comparison
Fiscal Year 2006**

	<u>City of Concord</u>	<u>City of Walnut Creek</u>	<u>City of Pleasant Hill</u>
<i>Year Incorporated</i>	1905	1914	1961
<i>Form of Government</i>	Council/Manager General Law City	Council/Manager General Law City	Council/Manager General Law City
<i>Physical Area</i>	31.13 square miles	19.5 square miles	8.2 square miles
<i>Population</i>	127,600	66,000	33,700
Full Time Employees	510	299	127
Employees per capita	250	221	265
Sworn Personnel	158	79	45
Sworn Personnel per capita	808	835	749
<i>Ethnic Make-up of Population</i>			
White	85,747	55,374	27,250
Black or African American	4,083	726	539
Asian and Native Hawaiian and Pacific Islander	13,653	620	2,157
American Indian and Alaska Native	1,021	198	101
Some Other Race	23,096	9,082	3,653
Hispanic or Latino (of any race)	33,304	3,960	2,299
<i>Registered Voters</i>	57,381	41,106	19,562
<i>Party Affiliation</i>			
Democrat	27,352	17,398	9,022
Republican	17,397	15,904	5,947
Other	12,632	7,804	4,593
<i>Number of Housing Units</i>	47,206	31,425	14,221
<i>Mean Household Income</i>	\$76,500	\$85,685	\$76,319
<i>Persons per Household</i>	2.74	2.09	2.35



BUDGET PREPARATION

1. PURPOSE

To establish procedures for the development and computation of budget data, including the formulation and updates of work programs and standards of service for the following fiscal year and ten-year financial plan.

2. GENERAL

The budget adopted by the City Council is the financial plan of the city government of Concord. As such, it is a significant document, and its preparation is one of the most important duties performed by City personnel. Time schedules and deadlines indicated in the budget calendar for submission and review of the various phases of the budget are extremely critical and shall be adhered to by all personnel.

Departmental requests for appropriations must be realistic and based on work programs, analysis of needs, and past experience. The approved two-year budget is an operating plan that establishes expenditure allocations for each program for two fiscal years and projections of expenditure allocations for the next eight years. The City of Concord prepares a ten-year financial plan for all City services.

The first year of the two-year budget will include a comprehensive review of each department's programs and proposals for enhancements. The second year of the two-year budget will deal only with new proposals, service level changes, and new programs.

3. PROCEDURE

The budget process is presented in separate stages to permit specialized analysis in each particular area. Preparers must keep in mind the final product as they prepare each phase, so that all phases, although they are prepared independently, can be coordinated into a final budget.

3.1 Budget Kickoff

- 3.11 This meeting is held early in November to present the budget calendar, distribute information on preparation for both the Operating and Capital Improvement Projects budgets, and position allocation listings for all currently authorized full time positions.

3.2 Personnel Services

- 3.21 The Finance Department will calculate full time personnel salaries and related benefits in accordance with current memorandums of understanding. Requests for new positions or classification change of a vacant position will be included in the projection as they are approved by the City Manager. Any capital outlay required in conjunction with a new position must be submitted in

accordance with section 3.32 below. Requests to exchange or upgrade filled positions must be done through the procedure outlined by the Human Resource Department.

- 3.22 Limited service and overtime requests must be completed and include job classification, hours or dollars requested, and position allocations. These forms are then submitted to the Finance Department. Finance will include these requests for salary and benefits in their projection of personnel costs for all ten years in the financial plan.
- 3.23 Position allocations for full-time employees must be submitted to the Finance Department at the same time as limited service and overtime requests. Position allocations shall be in accordance with the tasks in the Performance Based Budget (PBB) system.

3.3 Operating Expenditures and One-time Capital Requests

- 3.31 The Finance Department will provide a computer worksheet to assist each department in completing this phase of budget preparation. The worksheet will contain last year's projection for this budget year by account unit (or task) and object for the four major categories of expenditures:

8300 - Material and Supplies

8400 - Contracts and Services

8500 – Training and Utilities

8600 – One-time Capital Expenditures

Each department will make necessary changes on an exception basis and notify Finance of changes made. Finance will adjust the next nine years with the appropriate inflation factor-excluding one-time capital expenditure requests. Each department will review and update their performance indicators and tasks prior to their budget meeting.

- 3.32 Requests for capital equipment and their appropriate replacement costs must be justified on a special "Capital Request" form to be forwarded to the Finance Department by September 15 each year. Budget for capital should be recorded with the correct object code in the "1Z" task.

3.4 Internal Service Funds

- 3.41 Capital equipment requests (refer to section 3.32) which impact any of the internal service funds shall be submitted to the Finance Department with copies to the appropriate fund manager so those requests can be included in the internal service fund manager's proposal to the City Manager. Such requests must be submitted by September 15th of each year.
- 3.42 The internal service fund managers will prepare and submit their proposed ten-year replacement and operation plans to the City Manager no later than October 31st of each year for the following fiscal year budget. Any required

changes for service charges will be reflected in departmental budgets and reviewed as part of the budget process.

3.5 Departmental Meetings

- 3.51 Prior to the departmental meetings, the City Manager and his appointed budget review committee will meet to discuss the preliminary ten-year financial forecast. The Finance Director will present and explain assumptions and forecasts for the City's major revenue sources.
- 3.52 Meetings with departments will begin early in January. At this time, the City Manager and his budget review committee will review each department's revenue projections (if applicable), performance measures (indicators and tasks), service level changes, new program requests and ten year financial forecasts (if applicable).
- 3.53 Departments will make required changes and schedule a revisit meeting if necessary. Departments will update the section describing services performed during the current year, initiatives for the next fiscal year, and any significant changes proposed before the first of March.

3.6 Budget Presentation

- 3.61 The proposed budget will be presented to the City Council for preliminary review the middle of May. Although the public is invited, this is intended to be formal presentation by the City Manager and Department Heads highlighting accomplishments, proposed program enhancements, and significant changes. In June, the City Council will review budgets, budget policies and hold two public hearings. The budget is scheduled for adoption at the last council meeting in June.
- 3.62 The proposed budget will be available for public review at three locations: City Manager's Office, Finance Department, and the public library. The proposed budget will be posted to the City's website at ci.concord.ca.us. A taped two-hour presentation of the proposed budget will be shown on the City's public access station several times before adoption. The City solicits and welcomes all public comments.

**CITY OF CONCORD
BUDGET CALENDAR 2005-2006**

DATE	DESCRIPTION
November 3, 2004	Meeting from 1:30 to 3:00 p.m. to provide guidance and instructions on the operating and PBB budget preparation process.
November 17, 2004	Meeting with Internal Service Fund Managers to finalize Ten-Year Replacement Plans.
November 19, 2004	Information to be completed/submitted: 1. Position Control Listing (Signed by Department Head) 2. Status of Departmental Planned Position Reductions 3. Limited Service and Overtime Requests
December 1, 2004	Information to be completed/submitted: 1. PBB Structural Changes (Approved by City Manager) 2. Proposed Fee Adjustments 3. Program Changes (Approved by City Manager)
December 6, 2004	Information to be completed/submitted : 1. Changes to expenditure requests for FY 05-06 keyed into system by Department and any needed adjustments to ten year plan sent to Finance. 2. Changes to revenue estimates for FY 05-06 keyed into system by Departments and any needed adjustments to ten year plan sent to Finance.
December 20, 2004	Enter unit and performance indicator outcomes anticipated for Fiscal Year 2005-06
January 14, 2005	Budget Committee meets to discuss preliminary Ten Year Financial forecast and Non-Departmental Revenues 10:00 - 12:00
January 14– February 18, 2005	Department Meetings (see attached table for exact times) Items to review with Budget Committee: 1. Ten Year Financial Forecasts updated continuously 2. FY 05-06 Revenue Projections 3. FY 05-06 Department Budget Requests 4. Updated Department initiatives and significant changes 5. Updates to Fee Schedule 6. Mid-year Budget Review including your Standard Operating Procedures to support PBB numbers.

**CITY OF CONCORD
BUDGET CALENDAR 2005-2006**

DATE	DESCRIPTION
March 14, 2005	Preliminary Budget Memo to Council.
March 31, 2005	Draft Budget Document Complete
April 4 – April 8, 2005	Draft Budget Document Reviewed and Edited
April 11, 2005	Proposed Budget to Duplicating – Volume II. Proposed Budget to Duplicating – Volume I
April 22, 2005	Proposed Budget to Council.
April 25th – May 6th 2005	City Manager reviews budget with individual council members.
May 10th, 2005	Budget workshop – Department Heads and Managers City Council Study Session for Preliminary Review.
June 7th and June 21 st , 2005	City Council reviews budgets, budget policies and holds public hearings: 1. City Budget 2. Redevelopment Agency Budget 3. Capital Improvement Program 4. Assessment Districts 5. Proposed Fee Increases 6. Review City policies
June 21, 2005	1. City Council hearing/adoption of: a. Capital Improvement Program 2. City Council adopts: a. Budgets and Budget Policies b. Appropriation limit c. Redevelopment administration support agreement d. Fee Increases

COPY

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

A Resolution Adopting the Municipal Budget,
Including a Ten-Year Financial Plan and the 2005-
2006 Capital Improvement Program, Including a
Ten-Year Capital Improvement Plan, for Fiscal Year
2005-2006

Resolution No. 05-52

WHEREAS, the City Manager has recommended a Municipal Budget for Fiscal Year 2005-2006 and a Ten-Year Financial Plan; and

WHEREAS, the City Manager has recommended a Capital Improvement Program Budget for Fiscal Year 2005-2006 and a Ten-Year Capital Improvement Plan; and

WHEREAS, the expenditures provided in said Budget, together with any revisions to it, are within the expenditure limitations imposed by Article XIII B of the California Constitution; and

WHEREAS, the City Council at its regular meetings on June 7, 2005, and June 21, 2005, held public hearings on the Fiscal Year 2005-2006 City of Concord Budget, Ten-Year Financial Plan, Capital Improvement Program, and Ten-Year Capital Improvement Plan at which time any and all members of the public were afforded an opportunity to express their views.

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

Section 1. The City Council approves the Municipal Budget for Fiscal Year 2005-2006 and a Ten-Year Financial Plan as submitted by the City Manager.

Section 2. The City Council accepts the Planning Commission's determination that the 2005-2006 Capital Improvement Program Budget complies with the goals and objectives of the General Plan.

Section 3. The City Council approves the 2005-2006 City Capital Improvement Program Budget and Ten-Year Capital Improvement Plan as submitted by the City Manager.

Section 4. A copy of the Municipal Budget and Ten-Year Financial Plan and a copy of the Capital Improvement Program Budget and Ten-Year Capital Improvement Plan for Fiscal Year 2005-2006 are on file with the City Clerk.

BUDGET APPROPRIATION TRANSFER CONTROLS

1. PURPOSE

To provide a formal procedure that will allow for efficient, cost effective transfers of budgeted funds between capital projects, City activities and line item object accounts.

2. POLICY

The City Council recognizes the benefit of adopting a policy for the processing of budget transfers that not only provides for strong internal financial controls, but also encourages improved accountability and budgetary estimates from Department Heads. An integral part of the process should be increased responsiveness, elimination of duplication and cost effectiveness.

3. DEFINITIONS

3.1 Group Appropriation and Object Accounts

Budgeted amounts within an activity which are categorized by nature or purpose within four groups:

Personnel Services

Materials and Supplies

Fixed Expenses

Capital Outlay

3.11 Examples: Line item accounts addressed in this section include but are not limited to Overtime, Office Supplies, Meetings and Conferences, Small Equipment, etc.

3.2 Activity Groups

Budget amounts which are assigned to a specific organizational function in the same department.

3.21 Example: Activities covered by this section include such functions as City Council, Finance Administration, City Attorney, Planning, etc.

3.3 Developer Contribution Offsetting Transfers

A contribution by an individual or company to fund a study for a possible or pending improvement. Such a contribution requires the establishment of an appropriation and revenue account of equal value.

3.31 Example: A developer contribution to fund a traffic study.

3.4 Capital Project Transfers

Budget amounts which are assigned to construct or maintain projects such as street improvements, building construction, parks construction, etc.

3.41 Example: The construction of a new police facility which becomes a City asset.

4. PROCEDURE

There are many levels and types of budget transfers which may occur during a fiscal year. Examples of each follows.

4.1 General

4.11 All transfers of appropriations are to be processed through the Finance Director for certification as to availability of the budget appropriation for transfer and account correctness.

4.12 The City Manager may initiate additional requirements that may abrogate any or all of the delegated authority herein bestowed by the City Council to Department Heads.

4.13 All transfers require the approval of the City Manager.

4.2 Intra-Activity Group Appropriation Transfers (Object Accounts)

4.21 These transfers are between the groups defined in Paragraph 3.1.

4.22 Intra-activity group transfers require Department Head signature **and** City Manager approval.

4.23 City Council approval is not required.

4.24 The City Manager may approve requests to convert operating line item accounts into project accounts provided no addition is made to the original appropriation approved by the City Council and no changes are made to the funding source or purpose for which the appropriation was originally made.

4.25 Department Heads may spend up to \$5,000 more than is budgeted in a line item account provided the budget for the entire activity is not exceeded in total. Approval by the City Manager is not required.

4.26 Department Heads may substitute the purchase of a capital equipment item for another originally approved during the budget process without approval of the City Manager provided the cost of the substitute item is less than \$2,500.

4.3 Inter-Activity Appropriation Transfers

These transfers are between the activities defined in Paragraph 3.2.

4.31 With the approval of the City Manager, Department Heads may transfer between those activities that are under a Department Head's direction and included within the same budget fund.

4.32 Transfers between different departments require approval by the City Council.

4.4 Developer Project Contributions

These offsetting budget adjustments are defined in Paragraph 3.3

4.41 Offsetting budget adjustments required as a result of a developer or other individual/company making a contribution to fund a specific study need not be approved by the City Council provided the appropriation does not exceed the amount of the contribution.

4.5 Capital Project Appropriation Transfers

Paragraph 3.4 describes these transfers.

- 4.51 Capital projects requiring additional funding to be completed of \$10,000 or more must have the additional funds appropriated by the City Council.
- 4.52 The savings remaining in one completed capital project account cannot be transferred to another capital project account requiring additional funding unless the amount transferred is less than \$10,000.
- 4.53 Any unspent appropriated funds remaining when a capital project is complete will be returned to reserves at year-end.
- 4.54 Transfers of funds from a summary account such as "street reconstruction" to a specific slurry project such as "Willow Pass" will not need to be approved by the City Council a second time since the original approval was given for the summary account.

4.6 Special Revenue Appropriation

- 4.61 The source of funds are from donations, contributions or special grants
- 4.62 The appropriation is limited to the exact amount received or to be received.
- 4.63 The grant is accepted or approved by Council, or the donation or contribution is acknowledged by Council
- 4.64 The improvement project, purpose, program, or other use of the funds is clearly identified when accepted by Council. The report to Council shall be recommended by the Department Head on the BUDGET TRANSFER REQUEST (form FIN-11)
- 4.65 Unless special direction is provided by the City Council at the time the funds are acknowledged, the City Manager's approval under Section 4.63 above shall complete the appropriation process.

BUDGET AND FISCAL POLICIES

1. PURPOSE

To guide City budget decisions toward maintaining long-term financial stability, to ensure that basic City services are delivered, and to protect past and future investments in the City's infrastructure and facilities.

2. ADOPTION AND REVIEW

A set of policies were originally adopted in 1995 with the initiation of long-term financial planning for the City. The policies set a course to achieve financial stability. With implementation of the original policies, financial stability for the City has been attained and this document revised to establish a more comprehensive approach to budget and fiscal policies to ensure that the City maintains its financial stability long into the future. Each year at the time the City budget is considered, the City Council shall review the Budget and Fiscal Policies and conduct a review of the proposed budget for consistency with these Budget and Fiscal Policies.

3. POLICIES

3.1 10-Year Financial Planning

- 3.11 City Manager will present a budget (Capital and Operating) that is balanced over the 10-year planning period for all funds.
- 3.12 Utilize the 10-Year Plan as the basis for making long-range financial planning decisions.
- 3.13 Maintain contingency reserves equal to 10% of designated operating expenses for the General Fund and the Enterprise funds.
- 3.14 Maintain a capital and operational fund to address unforecasted needs.
- 3.15 Develop and maintain a revenue monitoring and forecasting system to assist in trend analysis and revenue forecasting for the 10-year planning period.
- 3.16 Document all assumptions for revenue and expenditure forecasts each year.
- 3.17 Establish a financial plan for the Redevelopment Agency that ensures a positive cash balance at the end of the life of the Agency.
- 3.18 Seek reimbursement for State and Federal mandated programs and projects.
- 3.19 Conduct periodic audits for sales tax (point-of-sale), franchises and concessions, and transient occupancy tax (TOT).
- 3.110 Carefully review and discourage grants that may expand or add services without a reliable replacement revenue after the grant period ends.
- 3.111 Maintain an aggressive collection system for all accounts receivable.
- 3.112 Be alert to potential development of new revenue sources.

3.2 Performance-Based Budgeting (PBB)

- 3.21 Establish the PBB as the City Council's service delivery policy document.
- 3.22 Establish a PBB that measures service levels, efficiency and effectiveness.
- 3.23 Follow the principles of outcome management in utilizing the PBB.
- 3.24 Ensure all costs (direct and indirect) are charged against each program budget.
- 3.25 Measure work efficiency and effectiveness to ensure an optimal allocation of human and fiscal resources to budget approved services and programs.
- 3.26 Ensure all operating programs have measurable performance objectives which identify the service and level of service, and the resources required to accomplish the objectives.
- 3.27 Complete year-end reports and audits to measure the work accomplished against what was planned at the beginning of the fiscal year and evaluate future service levels.

3.3 Capital Improvement Program (CIP)

- 3.31 Develop a 10-year plan for CIP.
- 3.32 Seek grants for needed capital projects which can offset use of other City funds, which can then be utilized for other needed projects.
- 3.33 Maintain capital improvements to the level required to adequately protect the City's capital investment and to minimize future maintenance and replacement costs.
- 3.34 Include resources required to maintain and operate new capital improvements commencing the year the project is completed and continuing through the balance of the 10-Year Plan.
- 3.35 Ensure capital budgets contain all costs to complete the project (design, right-of-way, construction, inspection, contract management, contingency).
- 3.36 Ensure all proposed projects in the 10-Year Plan have a viable source of funding for both construction and maintenance.
- 3.37 Fund projects proposed for Enterprise programs by revenues derived from user fees.
- 3.37 Encourage pay-as-you-go financing of capital improvements where feasible.

3.4 Internal Service Funds

- 3.41 Maintain Internal Service Funds for Workers' Compensation, Risk Management, Storm Water, Fleet Maintenance and Replacement, Technology Maintenance and Replacement (including all computer/software and communications equipment), Building Maintenance and Replacement, and Miscellaneous/Office Equipment Maintenance and Replacement.
- 3.42 Maintain a 10-year financial plan for all Internal Service Funds.
- 3.43 Include cost of operation, maintenance and replacement in the 10-year financial plans.

- 3.44 All costs (operation, maintenance and replacement) associated with each Internal Service Fund will be charged to the appropriate user department.
 - 3.45 Maintain equipment and facilities to the level required to adequately protect the City's investment and to minimize future maintenance and replacement costs.
- 3.5 Enterprise Funds
- 3.51 Maintain a 10-year financial plan for all Enterprise Funds.
 - 3.52 All costs associated with providing administrative support (finance, personnel, legal, etc.) shall be charged to the appropriate Enterprise Fund.
 - 3.53 Periodically review market driven enterprise operations for partnerships, sponsorships and other mutually beneficial business development opportunities.
 - 3.54 The cost of each enterprise shall be completely offset by user charges and fees derived from the enterprise activity. Costs shall include operating, maintenance, capital, debt service, contingency and administrative costs.
 - 3.55 Periodically review and adjust user fees in order to avoid large one-time fee increases. For Golf the review should include the market established for similar services.
 - 3.56 Periodically review concession agreements, lease agreements and all other revenue generating agreements in order to determine if the City is receiving a return that reflects the market for similar agreements.
- 3.6 Investment Policies/Financial Practices
- 3.61 Maintain an Investment Policy consistent with established regulations and guidelines. Said policy is to be reviewed each year by the City Council.
 - 3.62 The Investment Policy shall address safety, liquidity and yield.
 - 3.63 Limit use of debt to minimize future commitment of the fiscal resources of the City and its taxpayers.
 - 3.64 Debt payment should not exceed the anticipated useful life of an improvement, and in no case should it exceed 30 years.
 - 3.65 Maintain accounting systems and financial management practices in accordance with generally accepted accounting principles, so as to result in an unqualified opinion from the City's independent auditor.
- 3.7 Two-Year Operating and Performance Based Budget Adoption
- 3.71 Beginning with the fiscal year 2001-02 budget, a two-year budgeting cycle for the operating and Performance Based Budget will be initiated. The first year of the cycle will be adopted as shown in the operating and Performance Based Budget document. The second year will be adopted with a Cost of Living Index adjustment to be identified with consideration of the second year budget approvals.
 - 3.72 Budget review for the second year of the cycle will be focused on changes to the base year operating and Performance Based Budget, such as service level adjustments and new programs.

- 3.73 Full review of revenue assumptions and preparation of the Capital Improvement Program and Ten-Year Plans on all funds will continue to be done annually.
- 3.74 The City Council will hold public hearings and formally approve a budget for the City annually.

3.8 Reserve Funds

- 3.81 An aggregate reserve, in addition to the 10% operating contingency, will be established and maintained at a level not less than equal to 20% of the General Fund total operating budget. The reserve shall be determined to be fully funded when 20% of the General Fund operating budget can be maintained as the reserve projected balance at the end of each fiscal year and funded within the approved General Fund Ten-Year Plan.
- 3.82 Reserve funds will have four subaccounts: the Economic Contingency Reserve, the Unforecasted Reserve, the Capital/Maintenance Reserve, and the Benefits Reserve.
- 3.83 Reserve funds will be built and replenished as necessary to maintain full funding of the minimum reserve through regular annual contributions at least equal to 4% of the General Fund operating budget. The City Council will annually review and approve the distribution of reserve contributions among the four subaccounts as part of the budget process.
- 3.84 The City Council may act to override the individual purposes of some or all of the four subaccount reserves in the face of a major economic crisis of calamitous dimensions and draw on reserves to maintain the City's fiscal stability. In such a case the Council will take formal action determining that multiple adverse factors exist that warrant this exceptional use of one or more of the subaccount reserve funds.
- 3.85 The Economic Contingency Reserve is to be made available by Council appropriation to meet unanticipated needs caused by State or Federal redirection of City resources, general economic downturns, or reductions in operating revenues.
- 3.86 The Unforecasted Reserve is to be made available by Council appropriation to continue services if State, Federal or other grant funding sources are lost, and to offset the costs of unanticipated, unfunded governmental mandates.
- 3.87 The Capital/Maintenance Reserve is to be made available by Council appropriation to meet unanticipated, unscheduled and or unprogrammed capital and maintenance needs of City infrastructure and facilities. This reserve is intended to be used for major capital repair where facility failure, unexpected hazards, or destruction of City property has occurred and where repair or replacement is not planned within the established capital, operations or internal replacement funds. The threshold for work meeting this intent will be the same dollar amount as the threshold set for inclusion of projects in the City Capital Improvement Program.

In exceptional circumstances and where adequate funding sources are not available, the City Council may consider appropriation of Capital/Maintenance Reserve funds for a new capital improvement. When making such an appropriation, the City Council will first determine that the maintenance and operating costs of the new project can be fully supported in the Ten-Year Plan in accordance with Policy 3.33.

- 3.88 The Benefits Reserve Fund is available to support unplanned costs and obligations of existing employment benefits. The Benefits Reserve is not intended for use to enhance benefits negotiated through the collective bargaining process that require City Council approval.



Annual Appropriation Limit

Article XIII B of the State Constitution and subsequent implementation legislation imposes that the City of Concord limit each fiscal year's appropriations of the proceeds of taxes to the amount of such appropriations in Fiscal Year 1978-79 as adjusted per California Per Capita Income and the County of Contra Costa's annual population growth. Government Code Section 37200 requires that the appropriation limit and the total appropriations subject to limitation be published in the annual budget. The City's limitation is calculated every year and it is established by a resolution of the City Council as a part of the Annual Operating Budget. Resolution No. 05-51 was approved on June 21, 2005 establishing the City of Concord's appropriation limit.

Accordingly:

City of Concord Spending Limit Calculation Fiscal Year 2005-2006		
Appropriations subject to limit		
Fiscal Year 2005-2006 Revenues (all funds)		\$74,294,159
Less: Non proceeds of tax		(18,777,970)
Less: Exclusions		(2,779,392)
Plus User Fees in excess of costs		0
Total appropriations subject to limit		<u>\$52,736,797</u>
Appropriation limit		
Fiscal Year 2004-2005 appropriation limit		\$101,819,340
A = Cost of living adjustment - CPI	1.0526	
(Based on change in California per capita income)		
B = Population adjustment	1.0118	
(Based on Contra Costa County's population growth change)		
Change Factor = (A multiplied by B)	<u>1.06502068</u>	
Increase in appropriation limit		6,620,363
Fiscal Year 2005-2006 appropriation limit		<u>\$108,439,703</u>
Remaining appropriation capacity (deficit)		\$55,702,906
Available capacity as a percent of appropriation limit		51.37%

Computation of Legal Debt Margin

June 30, 2005

(amounts expressed in thousands)

Assessed Valuation:	
Assessed Value:	\$10,272,700
Add: Exempt real property	485,652
Total Assessed Value	<u>10,758,352</u>
Debt Applicable to Limitation	
Total Bonded Debt	\$0
Less amount available for repayment of General Obligation Debt	0
Total Debt Applicable to Limitation	<u>\$0</u>
Legal Debt Margin:	
Debt Limitation - 15% of total assessed value	\$1,613,753
Less total debt applicable to limitation	0
Legal Debt Margin	<u>\$1,613,753</u>