

**CITY OF CONCORD  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDING JUNE 30, 2007**

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

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

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

Housing Assistance – Funds from the Concord Redevelopment Agency and developers' contributions used for low-income housing loans.

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

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

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

Low and Moderate Income Housing - Funds from the Concord Redevelopment Agency used to support low and moderate income housing.

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

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

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

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

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

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

Art in Public Places – Ordinance for fee collection from developers for the installation of art objects in the City was rescinded. Balance of funds are being held for project purposes.

Parking & Traffic System Management (TSM) - Monies from in-lieu parking fees used for off-street parking facilities, mass transit equipment and traffic system management facilities.

**CITY OF CONCORD  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDING JUNE 30, 2007**

| <u>Fund</u>  | <u>State<br/>Gas Tax</u> | <u>RDA Housing<br/>Set Aside</u> | <u>Other<br/>Housing &amp;<br/>Community<br/>Services</u> |
|--|--------------------------|----------------------------------|---|
| FUND BALANCE<br>AS OF JULY 1, 2006   | <u>\$242,988</u>         | <u>\$990,929</u>                 | <u>\$ 880,847</u>   |
| REVENUE  |                          |                                  |   |
| Taxes  |                          |                                  |   |
| Use of Money & Property  | 34,770                   | 188,793                          | 9,500   |
| Intergovernmental  | 2,376,338                |                                  | 1,065,330   |
| Fees   |                          |                                  | 24,999  |
| Other  |                          |                                  | 82,800  |
| Total Revenues   | <u>2,411,108</u>         | <u>188,793</u>                   | <u>1,182,629</u>  |
| APPROPRIATIONS   |                          |                                  |   |
| Operating  | 1,912,817                | 1,443,347                        | 595,395   |
| Capital Projects   | 578,330                  | 100,000                          | 300,000   |
| Contractual Services   |                          | 184,895                          | 295,025   |
| Loan/Rebates   |                          | 1,300,000                        | 250,000   |
| Incidental Expenses  |                          |                                  |   |
| Contingency/Reserve  |                          |                                  |   |
| Total Expenditures   | <u>2,491,147</u>         | <u>3,028,242</u>                 | <u>1,440,420</u>  |
| OTHER FINANCING SOURCES (USES)   |                          |                                  |   |
| Transfer In  |                          | 2,613,122                        | 39,742  |
| Transfer Out   |                          |                                  | <u>(39,742)</u>   |
| Total Other Financing Sources (Uses)   |                          | <u>2,613,122</u>                 |   |
| Excess (Deficiency) of Revenues and<br>Other Financing Sources over<br>(under) expenditures and Other<br>Financing Uses                            | (80,039)                 | (226,327)                        | (257,791)   |
| FUND BALANCE - 6/30  | <u>\$ 162,949</u>        | <u>\$ 764,602</u>                | <u>\$ 623,056</u>   |
| PROJECT CARRYOVER<br>(These numbers represent projects which have<br>been allocated in prior years but have not<br>been spent as of June 30, 2006) | \$ 1,365,988             | \$ 1,965,715                     | \$ 424,454  |

**CITY OF CONCORD  
SPECIAL REVENUE FUNDS  
FOR THE YEAR ENDING JUNE 30, 2007**

| <u>Maintenance<br/>Districts</u>      | <u>Storm Water<br/>Management</u> | <u>Parking<br/>and TSM</u> | <u>Art in<br/>Public Places</u> |
|---------------------------------------|-----------------------------------|----------------------------|---------------------------------|
| <u>\$ 1,054,158</u>                   | <u>\$ 1,101,602</u>               | <u>\$ 683,101</u>          | <u>\$ -</u>                     |
| 1,383,170<br>39,887                   | 1,951,330<br>41,169               | 4,000                      | 2,000                           |
| <u>1,423,057</u>                      | <u>1,992,499</u>                  | <u>4,000</u>               | <u>2,000</u>                    |
| 1,303,069                             | 1,802,001                         | 46,809                     |                                 |
| 83,056<br>138,613<br><u>1,524,738</u> | 180,200<br><u>1,982,201</u>       | <u>46,809</u>              |                                 |
|                                       |                                   | <u>(4,000)</u>             |                                 |
|                                       |                                   | <u>(4,000)</u>             |                                 |
| (101,681)                             | 10,298                            | (46,809)                   | 2,000                           |
| <u>\$ 952,477</u>                     | <u>\$ 1,111,900</u>               | <u>\$ 636,292</u>          | <u>\$ 2,000</u>                 |
| \$ -                                  | \$ 394,124                        | 2,925                      | \$ 106,627                      |

City of Concord  
Special Revenue Fund  
State Gas Tax Fund  
Ten Year Projection  
For the Year Ending June 30, 2007

|                                | <u>2006-07</u>   | <u>2007-08</u>   | <u>2008-09</u>   | <u>2009-10</u>   | <u>2010-11</u>   | <u>2011-12</u>   | <u>2012-13</u>   | <u>2013-14</u>   | <u>2014-15</u>   | <u>2015-16</u>   |
|--------------------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| FUND BALANCE - 7/1             | \$242,988        | \$162,949        | \$372,272        | \$443,081        | \$326,694        | \$238,679        | \$265,135        | \$418,931        | \$415,179        | \$249,816        |
| Add Revenues:                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Intergovernmental              | 2,376,338        | 2,411,983        | 2,448,163        | 2,484,885        | 2,522,159        | 2,559,991        | 2,575,567        | 2,591,341        | 2,607,319        | 2,623,502        |
| Use of Money & Property        | 34,770           | 32,636           | 45,161           | 57,916           | 53,335           | 47,922           | 46,324           | 51,743           | 49,158           | 38,361           |
| Total Revenue                  | <u>2,411,108</u> | <u>2,444,619</u> | <u>2,493,324</u> | <u>2,542,801</u> | <u>2,575,494</u> | <u>2,607,913</u> | <u>2,621,891</u> | <u>2,643,084</u> | <u>2,656,477</u> | <u>2,661,863</u> |
| Less Appropriations:           |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Operating                      | 1,912,817        | 1,932,316        | 1,989,896        | 2,081,940        | 2,096,645        | 2,164,986        | 2,252,029        | 2,324,013        | 2,399,231        | 2,477,768        |
| Capital Projects               | 578,330          | 302,980          | 432,619          | 577,248          | 566,864          | 416,471          | 216,065          | 322,823          | 422,609          | 122,386          |
| Total Appropriations           | <u>2,491,147</u> | <u>2,235,296</u> | <u>2,422,515</u> | <u>2,659,188</u> | <u>2,663,509</u> | <u>2,581,457</u> | <u>2,468,094</u> | <u>2,646,836</u> | <u>2,821,840</u> | <u>2,600,154</u> |
| Excess (Deficiency) of Revenue |                  |                  |                  |                  |                  |                  |                  |                  |                  |                  |
| Over (Under) Expenditures      | (80,039)         | 209,323          | 70,809           | (116,387)        | (88,015)         | 26,456           | 153,797          | (3,752)          | (165,363)        | 61,709           |
| FUND BALANCE - 6/30            | <u>\$162,949</u> | <u>\$372,272</u> | <u>\$443,081</u> | <u>\$326,694</u> | <u>\$238,679</u> | <u>\$265,135</u> | <u>\$418,931</u> | <u>\$415,179</u> | <u>\$249,816</u> | <u>\$311,525</u> |

**Notes:**

Meets all standards contained in the Budget and Fiscal Policy adopted by the City Council. This policy can be found on page 41.

Appropriations:

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2007 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Operational programs include internal service fund charges for vehicles, computer and office equipment, buildings, workers' compensation and liability.

**CITY OF CONCORD  
SPECIAL REVENUE FUNDS  
HOUSING & COMMUNITY SERVICES  
FOR THE YEAR ENDING JUNE 30, 2007**

|   | <u>Housing<br/>Assistance</u> | <u>Housing<br/>Conservation</u> | <u>CDBG</u>    | <u>Childcare</u>  | <u>Total</u>      |
|---|-------------------------------|---------------------------------|----------------|-------------------|-------------------|
| FUND BALANCE - 7/1  | \$ 414,022                    | \$ 270,817                      | \$ 45,740      | \$ 150,268        | \$ 880,847        |
| REVENUES  |                               |                                 |                |                   |                   |
| Use of Money & Property   | 7,500                         |                                 |                | 2,000             | 9,500             |
| Grants  |                               | 249,146                         | 816,184        |                   | 1,065,330         |
| Fees  |                               |                                 |                | 24,999            | 24,999            |
| Other   | 2,750                         | 75,000                          | 5,050          |                   | 82,800            |
| Total Revenues  | <u>10,250</u>                 | <u>324,146</u>                  | <u>821,234</u> | <u>26,999</u>     | <u>1,182,629</u>  |
| APPROPRIATIONS  |                               |                                 |                |                   |                   |
| Operating   | 28,217                        | 190,487                         | 376,691        |                   | 595,395           |
| Contracting Services  |                               |                                 | 230,025        | 65,000            | 295,025           |
| Capital Projects  |                               |                                 | 300,000        |                   | 300,000           |
| Loan/Rebates  |                               | 250,000                         |                |                   | 250,000           |
| Total Expenditures  | <u>28,217</u>                 | <u>440,487</u>                  | <u>906,716</u> | <u>65,000</u>     | <u>1,440,420</u>  |
| OTHER FINANCING SOURCES (USES)  |                               |                                 |                |                   |                   |
| Transfer in   |                               |                                 | 39,742         |                   | 39,742            |
| Transfer out  |                               | (39,742)                        |                |                   | (39,742)          |
| Total Other Financing<br>Sources (Uses)   |                               | <u>(39,742)</u>                 | <u>39,742</u>  |                   |                   |
| Excess (Deficiency) of Revenues over<br>(under) expenditures and Other<br>Financing Source (Uses) | (17,967)                      | (156,083)                       | (45,740)       | (38,001)          | (257,791)         |
| FUND BALANCE - 6/30   | <u>\$ 396,055</u>             | <u>\$ 114,734</u>               | <u>\$ -</u>    | <u>\$ 112,267</u> | <u>\$ 623,056</u> |

City of Concord  
Special Revenue Fund  
RDA Housing Set-Aside Fund  
Ten Year Projection  
For The Year Ending June 30, 2007

|   | <u>2006-07</u>     | <u>2007-08</u>     | <u>2008-09</u>     | <u>2009-10</u>     | <u>2010-11</u>     | <u>2011-12</u>     | <u>2012-13</u>     | <u>2013-14</u>     | <u>2014-15</u>     | <u>2015-16</u>     |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|--------------------|
| <b>Fund Balance 7/01</b>  | \$990,929          | \$764,602          | \$558,522          | \$381,624          | \$298,081          | \$285,186          | \$298,112          | \$394,478          | \$580,549          | \$655,277          |
| <b>Add Revenues:</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Low & Moderate Income Housing Set-Aside                                     | \$2,613,122        | \$2,696,374        | \$2,782,125        | \$2,870,447        | \$2,991,744        | \$3,117,892        | \$3,249,087        | \$3,385,529        | \$3,527,429        | \$3,711,898        |
| Use of Money & Property   | 38,793             | 31,356             | 28,238             | 28,773             | 26,421             | 26,422             | 29,088             | 35,976             | 42,337             | 49,452             |
| Scheduled Loan Repayment-Principal & Interest                               | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            |
| <b>Total Revenues</b>   | <b>\$2,801,915</b> | <b>\$2,877,730</b> | <b>\$2,960,363</b> | <b>\$3,049,220</b> | <b>\$3,168,165</b> | <b>\$3,294,314</b> | <b>\$3,428,175</b> | <b>\$3,571,505</b> | <b>\$3,719,766</b> | <b>\$3,911,350</b> |
| <b>Less Appropriations:</b>   |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| <b>Operating Expenditures:</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Salary / Staff Dev / Supplies   | 903,779            | 935,298            | 964,374            | 984,740            | 1,007,039          | 1,030,472          | 1,053,043          | 1,077,834          | 1,107,570          | 1,125,859          |
| Consultant/Contract Services  | 184,895            | 191,737            | 198,809            | 206,119            | 213,676            | 221,486            | 229,560            | 237,904            | 246,527            | 255,439            |
| City Provided Admin. & General Services                                     | 302,739            | 313,503            | 324,658            | 336,216            | 348,195            | 360,608            | 373,472            | 386,805            | 400,622            | 414,943            |
| <b>Housing Programs:</b>  |                    |                    |                    |                    |                    |                    |                    |                    |                    |                    |
| Multi-Family Rental Rehab   | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            | 250,000            | 250,000            |
| Multi-Family Acquisition Rehab  | 250,000            | 250,000            | 250,000            | 250,000            | 250,000            | 250,000            | 250,000            | 250,000            | 300,000            | 300,000            |
| Single Family Rehab - Housing Conservation                                  | 750,000            | 750,000            | 750,000            | 700,000            | 700,000            | 700,000            | 700,000            | 700,000            | 750,000            | 750,000            |
| Building Inspection   | 39,551             | 41,370             | 42,781             | 44,195             | 45,686             | 47,264             | 48,958             | 50,769             | 52,719             | 54,902             |
| First-Time Homebuyer Program Loans  | 100,000            | 100,000            | 100,000            | 100,000            | 100,000            | 100,000            | 100,000            | 100,000            | 100,000            | 100,000            |
| Fair Housing Counseling   | 67,898             | 69,935             | 72,033             | 74,194             | 76,419             | 78,712             | 81,073             | 83,505             | 86,011             | 88,591             |
| Plaza Tower Repayment   | 129,380            | 131,968            | 134,607            | 137,299            | 140,045            | 142,846            | 145,703            | 148,617            | 151,589            | 154,621            |
| New Construction  | 100,000            | 100,000            | 100,000            | 100,000            | 100,000            | 150,000            | 150,000            | 150,000            | 150,000            | 150,000            |
| Exterior Enhancement Programs   | 50,000             | 50,000             | 50,000             | 50,000             | 50,000             | 50,000             | 50,000             | 50,000             | 50,000             | 50,000             |
| <b>Total Appropriations</b>   | <b>\$3,028,242</b> | <b>\$3,083,810</b> | <b>\$3,137,261</b> | <b>\$3,132,763</b> | <b>\$3,181,060</b> | <b>\$3,281,388</b> | <b>\$3,331,809</b> | <b>\$3,385,434</b> | <b>\$3,645,038</b> | <b>\$3,694,355</b> |
| <b>Excess (Deficiency) of Revenue Sources<br/>Over (Under) Expenditures</b> | <b>(\$226,327)</b> | <b>(\$206,080)</b> | <b>(\$176,898)</b> | <b>(\$83,543)</b>  | <b>(\$12,895)</b>  | <b>\$12,926</b>    | <b>\$96,366</b>    | <b>\$186,071</b>   | <b>\$74,728</b>    | <b>\$216,995</b>   |
| <b>Fund Balance - 6/30</b>  | <b>\$764,602</b>   | <b>\$558,522</b>   | <b>\$381,624</b>   | <b>\$298,081</b>   | <b>\$285,186</b>   | <b>\$298,112</b>   | <b>\$394,478</b>   | <b>\$580,549</b>   | <b>\$655,277</b>   | <b>\$872,272</b>   |

**Notes:**

Meets all standards contained in the Budget and Fiscal Policy adopted by the City Council. This policy can be found on page 41.

Plan reflects adjustment in order to comply with City's C.D.B.G. budget policy.

**Appropriations:**

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2007 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Operational programs include internal service fund charges for vehicles, computer and office equipment, buildings, workers' compensation and liability.

**City of Concord  
Special Revenue Fund  
Street Lighting Maintenance District  
Ten Year Projection  
For the Year Ending June 30, 2007**

|                                     | <u>2006-07</u>    | <u>2007-08</u>    | <u>2008-09</u>    | <u>2009-10</u>    | <u>2010-11</u>    | <u>2011-12</u>    | <u>2012-13</u>    | <u>2013-14</u>    | <u>2014-15</u>    | <u>2015-16</u>   |
|-------------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|------------------|
| Fund Balance 7/01                   | \$ 376,575        | \$ 527,003        | \$ 652,156        | \$ 756,076        | \$ 842,295        | \$ 901,965        | \$ 826,654        | \$ 718,378        | \$ 574,096        | \$ 390,556       |
| Add Revenues:                       |                   |                   |                   |                   |                   |                   |                   |                   |                   |                  |
| Taxes                               | 1,043,318         | 1,043,318         | 1,043,318         | 1,043,318         | 1,043,318         | 1,043,318         | 1,043,318         | 1,043,318         | 1,043,318         | 1,043,318        |
| Use of Money & Property             | 15,541            | 20,280            | 27,612            | 38,985            | 42,543            | 42,161            | 37,684            | 31,524            | 23,528            | 13,527           |
| Total Revenue                       | <u>1,058,859</u>  | <u>1,063,598</u>  | <u>1,070,930</u>  | <u>1,082,303</u>  | <u>1,085,861</u>  | <u>1,085,479</u>  | <u>1,081,002</u>  | <u>1,074,842</u>  | <u>1,066,846</u>  | <u>1,056,845</u> |
| Less Appropriations:                |                   |                   |                   |                   |                   |                   |                   |                   |                   |                  |
| Street Lighting (Electricity)       | 600,000           | 618,000           | 636,540           | 655,636           | 675,305           | 695,564           | 716,431           | 737,924           | 760,062           | 782,864          |
| Street Lighting (Consult./Contract) | 25,500            | 26,265            | 27,053            | 27,865            | 28,701            | 29,562            | 30,449            | 31,362            | 32,303            | 33,272           |
| Street Lighting (Personnel)         | 195,682           | 205,083           | 212,432           | 219,664           | 227,291           | 235,352           | 243,995           | 253,227           | 263,152           | 274,228          |
| Street Lighting (Supplies)          | 20,400            | 20,808            | 21,224            | 21,649            | 22,082            | 22,523            | 22,974            | 23,433            | 23,902            | 24,380           |
| Assessment Engineering              | 16,500            | 16,830            | 17,167            | 17,510            | 17,860            | 18,217            | 18,582            | 18,953            | 19,332            | 19,719           |
| County Collection Fees              | 32,000            | 32,640            | 33,293            | 33,959            | 34,638            | 35,331            | 36,037            | 36,758            | 37,493            | 38,243           |
| Other Fixed Charges                 | 18,349            | 18,819            | 19,302            | 19,801            | 20,314            | 20,891            | 21,435            | 22,066            | 22,717            | 23,190           |
| Loan Repayment w/Interest           |                   |                   |                   |                   |                   | 103,350           | 99,375            | 95,400            | 91,425            | 87,450           |
| Total Expenditures                  | <u>908,431</u>    | <u>938,445</u>    | <u>967,011</u>    | <u>996,083</u>    | <u>1,026,191</u>  | <u>1,160,791</u>  | <u>1,189,278</u>  | <u>1,219,124</u>  | <u>1,250,386</u>  | <u>1,283,346</u> |
| Revenues Over (Under)               | 150,428           | 125,153           | 103,920           | 86,219            | 59,670            | (75,311)          | (108,276)         | (144,282)         | (183,540)         | (226,501)        |
| Contingency Reserve                 | <u>90,843</u>     | <u>93,845</u>     | <u>96,701</u>     | <u>99,608</u>     | <u>102,619</u>    | <u>105,744</u>    | <u>108,990</u>    | <u>112,372</u>    | <u>115,896</u>    | <u>119,590</u>   |
| Fund Balance 6/30                   | <u>\$ 436,160</u> | <u>\$ 558,312</u> | <u>\$ 659,375</u> | <u>\$ 742,687</u> | <u>\$ 799,346</u> | <u>\$ 720,910</u> | <u>\$ 609,388</u> | <u>\$ 461,724</u> | <u>\$ 274,660</u> | <u>\$ 44,465</u> |

**Notes:**

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 41.

Street Light system purchased for \$1,200,000 in 2005. A loan from Traffic System Mgmt. Fund of \$477,000 to be repaid with interest over a 6 year period beginning in FY11-12.

The balance of \$723,00 has been set aside from the Street Light District.

**Appropriations:**

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2007 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Includes internal service fund charges for vehicles, computer and office equipment, workers' compensation.

Contingency Reserve is a 10% of total appropriations.

City of Concord  
Special Revenue Fund  
Downtown Landscape Maintenance District  
Ten Year Projection  
For the Year Ending June 30, 2007

|                         | <u>2006-07</u>    | <u>2007-08</u>    | <u>2008-09</u>   | <u>2009-10</u>     | <u>2010-11</u>      | <u>2011-12</u>      | <u>2012-13</u>      | <u>2013-14</u>      | <u>2014-15</u>      | <u>2015-16</u>      |
|-------------------------|-------------------|-------------------|------------------|--------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|
| Fund Balance 7/01       | \$ 374,639        | \$ 255,126        | \$ 170,242       | \$ 73,184          | \$ (37,375)         | \$ (158,789)        | \$ (290,589)        | \$ (433,263)        | \$ (587,308)        | \$ (753,280)        |
| Add Revenues:           |                   |                   |                  |                    |                     |                     |                     |                     |                     |                     |
| Taxes                   | 212,412           | 212,412           | 212,412          | 212,412            | 212,412             | 212,412             | 212,412             | 212,412             | 212,412             | 212,412             |
| Use of Money & Property | 10,831            | 7,316             | 4,773            | 873                |                     |                     |                     |                     |                     |                     |
| Total Revenue           | <u>223,243</u>    | <u>219,728</u>    | <u>217,185</u>   | <u>213,285</u>     | <u>212,412</u>      | <u>212,412</u>      | <u>212,412</u>      | <u>212,412</u>      | <u>212,412</u>      | <u>212,412</u>      |
| Less Appropriations:    |                   |                   |                  |                    |                     |                     |                     |                     |                     |                     |
| Prop 218 Ballot         | 50,000            |                   |                  |                    |                     |                     |                     |                     |                     |                     |
| Landscape Contract      | 247,316           | 257,882           | 266,183          | 274,419            | 282,993             | 291,933             | 301,318             | 311,156             | 321,508             | 332,616             |
| Gas & Electricity       | 6,000             | 6,180             | 6,365            | 6,556              | 6,753               | 6,956               | 7,164               | 7,379               | 7,601               | 7,829               |
| Water & Miscellaneous   | 31,715            | 32,666            | 33,646           | 34,655             | 35,695              | 36,766              | 37,869              | 39,005              | 40,175              | 41,380              |
| Assessment Engineering  | 6,500             | 6,630             | 6,763            | 6,898              | 7,036               | 7,177               | 7,320               | 7,466               | 7,616               | 7,768               |
| County Collection Fees  | 700               | 714               | 728              | 743                | 758                 | 773                 | 788                 | 804                 | 820                 | 837                 |
| Postage & Mailing       | 525               | 541               | 557              | 574                | 591                 | 609                 | 627                 | 646                 | 665                 | 685                 |
| Total Expenditures      | <u>342,756</u>    | <u>304,613</u>    | <u>314,242</u>   | <u>323,845</u>     | <u>333,825</u>      | <u>344,212</u>      | <u>355,086</u>      | <u>366,456</u>      | <u>378,385</u>      | <u>391,115</u>      |
| Revenues Over (Under)   |                   |                   |                  |                    |                     |                     |                     |                     |                     |                     |
| Appropriations          | (119,512)         | (84,885)          | (97,057)         | (110,560)          | (121,413)           | (131,800)           | (142,674)           | (154,044)           | (165,973)           | (178,703)           |
| Contingency Reserve     | <u>34,276</u>     | <u>30,461</u>     | <u>31,424</u>    | <u>32,385</u>      | <u>33,383</u>       | <u>34,421</u>       | <u>35,509</u>       | <u>36,646</u>       | <u>37,838</u>       | <u>39,111</u>       |
| Fund Balance 6/30       | <u>\$ 220,851</u> | <u>\$ 139,780</u> | <u>\$ 41,760</u> | <u>\$ (69,760)</u> | <u>\$ (192,171)</u> | <u>\$ (325,010)</u> | <u>\$ (468,772)</u> | <u>\$ (623,953)</u> | <u>\$ (791,119)</u> | <u>\$ (971,094)</u> |

**Notes:**

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 41.

**Appropriations:**

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2007 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Includes internal service fund charges for workers' compensation.

Contingency Reserve is a 10% of total appropriations.

City of Concord  
Special Revenue Fund  
Pine Hollow Landscape Maintenance District  
Ten Year Projections  
For the Year Ending June 30, 2007

|                                | <u>2006-07</u>    | <u>2007-08</u>    | <u>2008-09</u>    | <u>2009-10</u>    | <u>2010-11</u>   | <u>2011-12</u>   | <u>2012-13</u>   | <u>2013-14</u>   | <u>2014-15</u>   | <u>2015-16</u>   |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|------------------|------------------|------------------|------------------|------------------|------------------|
| Fund Balance 7/01              | \$ 139,076        | \$ 133,434        | \$ 126,433        | \$ 119,093        | \$ 112,468       | \$ 103,596       | \$ 93,075        | \$ 80,786        | \$ 66,597        | \$ 50,373        |
| Add Revenues:                  |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |
| Taxes                          | 61,678            | 61,678            | 61,678            | 61,678            | 61,678           | 61,678           | 61,678           | 61,678           | 61,678           | 61,678           |
| Use of Money & Property        | 7,678             | 7,728             | 8,835             | 11,029            | 10,299           | 10,206           | 10,029           | 9,763            | 9,401            | 1,835            |
| Total Revenue                  | <u>69,356</u>     | <u>69,406</u>     | <u>70,513</u>     | <u>72,707</u>     | <u>71,977</u>    | <u>71,884</u>    | <u>71,707</u>    | <u>71,441</u>    | <u>71,079</u>    | <u>63,513</u>    |
| Less Appropriations:           |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |
| Landscape Contract             | 16,995            | 17,335            | 17,682            | 18,036            | 18,397           | 18,765           | 19,140           | 19,523           | 19,913           | 20,311           |
| Landscape Extra Work           | 15,606            | 15,918            | 16,236            | 16,561            | 16,892           | 17,230           | 17,575           | 17,927           | 18,286           | 18,652           |
| Contract Administration        | 1,301             | 1,327             | 1,354             | 1,381             | 1,409            | 1,437            | 1,466            | 1,495            | 1,525            | 1,556            |
| Gas & Electricity              | 873               | 899               | 926               | 954               | 983              | 1,012            | 1,042            | 1,073            | 1,105            | 1,138            |
| Capital Replacement Reserve    | 15,575            | 15,575            | 15,575            | 15,575            | 15,575           | 15,575           | 15,575           | 15,575           | 15,575           | 15,575           |
| Water & Miscellaneous          | 20,808            | 21,432            | 22,075            | 22,737            | 23,419           | 24,122           | 24,846           | 25,591           | 26,359           | 27,150           |
| Assessment Engineering         | 3,000             | 3,060             | 3,121             | 3,183             | 3,247            | 3,312            | 3,378            | 3,446            | 3,515            | 3,585            |
| Printing, Publishing & Mailing | 440               | 453               | 467               | 481               | 495              | 510              | 525              | 541              | 557              | 574              |
| County Collection Fees         | 400               | 408               | 416               | 424               | 432              | 441              | 450              | 459              | 468              | 477              |
| Total Expenditures             | <u>74,998</u>     | <u>76,407</u>     | <u>77,852</u>     | <u>79,332</u>     | <u>80,849</u>    | <u>82,404</u>    | <u>83,997</u>    | <u>85,630</u>    | <u>87,303</u>    | <u>89,018</u>    |
| Revenues Over (Under)          |                   |                   |                   |                   |                  |                  |                  |                  |                  |                  |
| Appropriations                 | (5,642)           | (7,001)           | (7,339)           | (6,625)           | (8,872)          | (10,520)         | (12,290)         | (14,189)         | (16,224)         | (25,505)         |
| Contingency Reserve            | <u>7,500</u>      | <u>7,641</u>      | <u>7,785</u>      | <u>7,933</u>      | <u>8,085</u>     | <u>8,240</u>     | <u>8,400</u>     | <u>8,563</u>     | <u>8,730</u>     | <u>8,902</u>     |
| Fund Balance 6/30              | <u>\$ 125,934</u> | <u>\$ 118,792</u> | <u>\$ 111,308</u> | <u>\$ 104,535</u> | <u>\$ 95,511</u> | <u>\$ 84,835</u> | <u>\$ 72,386</u> | <u>\$ 58,034</u> | <u>\$ 41,643</u> | <u>\$ 15,966</u> |

**Notes:**

Meets all standards contained in the Budget and Fiscal Policies adopted by Council. This statement can be found on page 41.

**Appropriations:**

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2007 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Includes internal service fund charges for workers' compensation.

Contingency Reserve is a 10% of total appropriations.

**City of Concord**  
**Special Revenue Fund**  
**Landscape & Lighting Maintenance District No. 3**  
**Ten Year Projection**  
**For the Year Ending June 30, 2007**

|                                | <u>2006-07</u>    | <u>2007-08</u>    | <u>2008-09</u>    | <u>2009-10</u>    | <u>2010-11</u>    | <u>2011-12</u>    | <u>2012-13</u>    | <u>2013-14</u>    | <u>2014-15</u>    | <u>2015-16</u>    |
|--------------------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|-------------------|
| Fund Balance 7/01              | \$ 163,869        | \$ 175,527        | \$ 184,405        | \$ 191,886        | \$ 200,010        | \$ 206,921        | \$ 212,512        | \$ 216,674        | \$ 219,286        | \$ 220,225        |
| Add Revenues:                  |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Taxes                          | 65,762            | 65,936            | 66,114            | 66,296            | 66,482            | 66,672            | 66,867            | 67,066            | 67,270            | 67,478            |
| Use of Money & Property        | 5,837             | 6,190             | 7,378             | 9,558             | 9,925             | 10,230            | 10,468            | 10,633            | 10,720            | 10,721            |
| Total Revenue                  | <u>71,599</u>     | <u>72,126</u>     | <u>73,492</u>     | <u>75,854</u>     | <u>76,407</u>     | <u>76,902</u>     | <u>77,335</u>     | <u>77,699</u>     | <u>77,990</u>     | <u>78,199</u>     |
| Less Appropriations:           |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Landscape Contract             | 17,737            | 19,827            | 21,118            | 21,571            | 22,033            | 22,508            | 22,993            | 23,488            | 23,993            | 24,509            |
| Landscape Extra Work           | 2,960             | 3,045             | 3,352             | 3,419             | 3,487             | 3,556             | 3,627             | 3,700             | 3,774             | 3,850             |
| Landscape Supplies             | 1,000             | 1,020             | 1,040             | 1,061             | 1,082             | 1,104             | 1,126             | 1,149             | 1,172             | 1,195             |
| Water                          | 31,679            | 32,629            | 33,608            | 34,616            | 35,655            | 36,725            | 37,827            | 38,962            | 40,131            | 41,335            |
| Gas & Electricity              | 1,923             | 1,980             | 2,039             | 2,101             | 2,164             | 2,229             | 2,295             | 2,365             | 2,436             | 2,510             |
| Assessment Engineering         | 3,000             | 3,061             | 3,123             | 3,186             | 3,250             | 3,315             | 3,381             | 3,448             | 3,518             | 3,589             |
| Printing, Publishing & Mailing | 1,115             | 1,148             | 1,182             | 1,217             | 1,253             | 1,290             | 1,328             | 1,367             | 1,407             | 1,448             |
| County Collection Fees         | 527               | 538               | 549               | 560               | 572               | 584               | 596               | 608               | 620               | 633               |
| Total Expenditures             | <u>59,941</u>     | <u>63,248</u>     | <u>66,011</u>     | <u>67,731</u>     | <u>69,496</u>     | <u>71,311</u>     | <u>73,173</u>     | <u>75,087</u>     | <u>77,051</u>     | <u>79,069</u>     |
| Revenues Over (Under)          |                   |                   |                   |                   |                   |                   |                   |                   |                   |                   |
| Appropriations                 | 11,658            | 8,878             | 7,481             | 8,123             | 6,911             | 5,591             | 4,162             | 2,612             | 939               | (870)             |
| Contingency Reserve            | <u>5,994</u>      | <u>6,325</u>      | <u>6,601</u>      | <u>6,773</u>      | <u>6,950</u>      | <u>7,131</u>      | <u>7,317</u>      | <u>7,509</u>      | <u>7,705</u>      | <u>7,907</u>      |
| Fund Balance 6/30              | <u>\$ 169,533</u> | <u>\$ 178,080</u> | <u>\$ 185,285</u> | <u>\$ 193,237</u> | <u>\$ 199,971</u> | <u>\$ 205,381</u> | <u>\$ 209,357</u> | <u>\$ 211,777</u> | <u>\$ 212,520</u> | <u>\$ 211,449</u> |

**Notes:**

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**Appropriations:**

Salaries and benefits have been budgeted per current labor agreements adjusted for step increases and assuming a full staffing level.

Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2007 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Includes internal service fund charges for workers' compensation.

Contingency Reserve is a 10% of total appropriations.

**City of Concord  
Special Revenue Fund  
Storm Water Fund  
Ten Year Projection  
For the Year Ending June 30, 2007**

|   | <u>2006-07</u>      | <u>2007-08</u>      | <u>2008-09</u>      | <u>2009-10</u>      | <u>2010-11</u>      | <u>2011-12</u>      | <u>2012-13</u>      | <u>2013-14</u>      | <u>2014-15</u>    | <u>2015-16</u>    |
|---|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|---------------------|-------------------|-------------------|
| Fund Balance - 7/01   | \$ 1,101,602        | \$ 1,292,100        | \$ 1,428,273        | \$ 1,571,736        | \$ 1,672,531        | \$ 1,710,315        | \$ 1,694,163        | \$ 1,592,318        | \$ 1,408,183      | \$ 1,153,962      |
| Add Revenues:   |                     |                     |                     |                     |                     |                     |                     |                     |                   |                   |
| Taxes - Parcel Fees   | 1,951,330           | 1,951,330           | 1,951,330           | 1,951,330           | 1,951,330           | 1,951,330           | 1,951,330           | 1,951,330           | 1,951,330         | 1,951,330         |
| Use of Money & Property                                     | 41,169              | 46,788              | 58,824              | 79,128              | 82,508              | 83,036              | 80,158              | 73,183              | 62,491            | 48,169            |
| Total Revenues  | <u>1,992,499</u>    | <u>1,998,118</u>    | <u>2,010,154</u>    | <u>2,030,458</u>    | <u>2,033,838</u>    | <u>2,034,366</u>    | <u>2,031,488</u>    | <u>2,024,513</u>    | <u>2,013,821</u>  | <u>1,999,499</u>  |
| Less Appropriations:  |                     |                     |                     |                     |                     |                     |                     |                     |                   |                   |
| Operations  | 912,364             | 937,272             | 970,736             | 1,006,227           | 1,043,099           | 1,066,522           | 1,116,355           | 1,155,863           | 1,177,113         | 1,199,709         |
| Prop 218 Vote   | 60,000              | 60,000              |                     |                     |                     |                     |                     |                     |                   |                   |
| Drainage System   | 396,938             | 414,785             | 429,290             | 443,526             | 458,469             | 474,196             | 490,923             | 508,682             | 527,629           | 548,484           |
| Street Cleaning   | 432,699             | 449,888             | 466,664             | 479,911             | 494,486             | 509,800             | 526,055             | 544,103             | 563,301           | 584,315           |
| Total Appropriations  | <u>1,802,001</u>    | <u>1,861,945</u>    | <u>1,866,690</u>    | <u>1,929,664</u>    | <u>1,996,054</u>    | <u>2,050,518</u>    | <u>2,133,333</u>    | <u>2,208,648</u>    | <u>2,268,043</u>  | <u>2,332,508</u>  |
| Excess (Deficiency) of Revenue<br>Over (Under) Expenditures | 190,498             | 136,173             | 143,464             | 100,794             | 37,784              | (16,152)            | (101,845)           | (184,135)           | (254,222)         | (333,009)         |
| Less Reserves of 10 Percent                                 | <u>180,200</u>      | <u>186,195</u>      | <u>186,669</u>      | <u>192,966</u>      | <u>199,605</u>      | <u>205,052</u>      | <u>213,333</u>      | <u>220,865</u>      | <u>226,804</u>    | <u>233,251</u>    |
| Less Capital Projects:                                      |                     |                     |                     |                     |                     |                     |                     |                     |                   |                   |
| Drainage Improvement  |                     |                     |                     |                     |                     |                     |                     |                     |                   |                   |
| CCCWP Requirements  |                     |                     |                     |                     |                     |                     |                     |                     |                   |                   |
| Total Capital Projects                                      |                     |                     |                     |                     |                     |                     |                     |                     |                   |                   |
| Fund Balance 6/30   | <u>\$ 1,111,900</u> | <u>\$ 1,242,078</u> | <u>\$ 1,385,067</u> | <u>\$ 1,479,564</u> | <u>\$ 1,510,710</u> | <u>\$ 1,489,112</u> | <u>\$ 1,378,985</u> | <u>\$ 1,187,319</u> | <u>\$ 927,157</u> | <u>\$ 587,702</u> |

**Notes:**

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Appropriations:

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Employee benefits expenses for medical insurance and retirement reflect recent higher than CPI increases and post retirement health includes adjustment for GASB No. 45.

Non-labor operating expenditures for FY 2007 and the remainder of the 10-Year planning period, depending on the category, include increases between 2 and 3% for inflation.

Includes internal service fund charges for vehicles, computer and office equipment, workers' compensation.

Contingency Reserve is a 10% of total appropriations.



*The Storm Drain Maintenance Division shines the most in the winter months monitoring and diverting the rain water runoff to keep the streets from flooding.*



*This is one of the vehicles used by the Street Sweeping Division of the Public Works Department to keep the City's streets sparkling and free of debris.*

*Employees of the Street Maintenance Division are hard at work resurfacing one of the City's streets.*

