

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
ALL FUNDING SOURCES
FOR YEAR ENDING JUNE 30, 2008**

ACCOUNTING BASIS

All governmental fund type annual operating budgets are adopted on a basis of accounting consistent with generally accepted accounting principles except for the Capital Improvement Program/Transportation Improvement Program (CIP/TIP) projects which are reviewed annually and adopted on a project by project basis.

Basis of accounting refers to when revenues and expenditures or expenses are recognized and reported in the financial statements, regardless of the measurement focus applied. All governmental and agency funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Measurable means the amount of the transaction can be determined and is available, i.e., collectible within the current period or soon enough thereafter (generally sixty days) to be used to pay liabilities of the current period. Amounts which could not be measured or were not available were not accrued as revenue in the current year.

Those revenues susceptible to accrual are sales and franchise taxes, interest revenue and some charges for services. Fines, licenses and permits revenues are not susceptible to accrual because they are generally not measurable until received. Long-term notes receivable have been offset with an entry to deferred revenue or a reservation of fund balance to reflect interest and principal, respectively, and the fact that these revenues are not currently available.

Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include accumulated unpaid vacation, sick pay and other employee amounts which are accrued in the general long-term obligation account group, and principal and interest on general long-term debt which is recognized when due. Financial resources usually are appropriated in other funds for transfer to a debt service fund in the period in which maturing debt principal and interest must be paid. Such amounts thus are not current liabilities of the debt service fund, as their settlement will not require expenditure of existing fund assets.

All proprietary funds, the internal service funds, and the pension trust fund are budgeted for using the accrual basis of accounting. Their revenues are recognized when they are earned and their expenses are recognized when they are incurred. Depreciation and amortization are not reflected in the budget.

PROGRAM STRUCTURE

A number of Departments have reconfigured their program structure from the prior year as a result of developing their Performance-Based Budgets. As such, prior year comparisons cannot be made in the individual program summaries. For those individual programs, a N/A (not applicable) is noted in the prior year columns.

The material in this section is intended to assist the reader by giving an overall summary of each Department's expenditures and personnel allocations proposed for FY 07/08 as compared to what was budgeted in the four preceding fiscal years. Comparisons are made at the Department level and include all funding sources.

A brief summary is given if the proposed budget contains any significant changes for the prior year that affect expenditures and personnel. Rental charges for equipment and facilities are now proportionately assigned to each Department as an expense. Also expensed to each Department are the operational costs for each Internal Service Fund. These charges are shown under the "Fixed Charges" category. The total operational and replacement expense is offset equally by revenue to the appropriate Internal Service Fund.

Operations for the Internal Service Funds are shown in the appropriate Departmental Summary. The Information Technology Replacement Fund is shown in the Information Technology Department and includes computers and peripherals, telecommunications and other office equipment. The Building Maintenance and Fleet Replacement Funds are included with the Maintenance Services Department.

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
FUND STRUCTURE
FOR YEAR ENDING JUNE 30, 2008**

GOVERNMENTAL FUNDS

Governmental funds are accounting segregations of financial resources. Expendable assets are assigned to various governmental funds according to the purposes for which they may or must be used; current liabilities are assigned to the fund from which they are to be paid and the difference between governmental fund assets and liabilities is referred to as "Fund Balance".

- **General Fund** - This is the main operating fund of the City. It is used to account for all financial resources not required to be accounted for in another fund. The major revenue sources for this fund are property taxes, sales taxes, franchise fees, motor vehicle in-lieu fees, interest income, fines and charges for services. Expenditures are made for public safety, parks, recreation and general governmental operations.
- **Special Revenue Funds** - To account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are legally restricted to expenditure for specified purposes. The City maintains eight Special Revenue Funds.
 1. State Gas Tax - Revenue apportioned to the City from State-collected gasoline taxes and expended for construction and maintenance of city streets.
 2. Storm Water Management - To account for the activities necessary to comply with the Federal Clean Water Act.
 3. Maintenance Districts - Revenue from assessments on property owners within the districts expended for street lighting and landscape maintenance within these areas.
 4. Art in Public Places - Fees collected from new construction permits expended for the purchase and installation of art objects in the City. This fee has been rescinded and the funds available are earmarked in the Capital Improvement Program for a specific project.
 5. Traffic System Management (TSM) - Monies from in-lieu Parking fees expended for off-street parking facilities, mass transit equipment and TSM projects.
 6. RDA Housing Set-Aside - Tax increment allocations set aside for the purpose of increasing or improving the City's supply of low or moderate income housing.
 7. Monument Community Partnership - Monies from partnership between the Contra Costa First 5 children and Monument Community Partnership.
 8. Housing & Community Services - Monies from the Department of Housing and Urban Development expended for programs to assist low and moderate-income residents. Developer's fees support the City's childcare program.
- **Debt Service Funds** - To account for the accumulation of resources for, and the payment of, general long-term debt principal and interest. The City maintains the following types of Debt Service Funds.
 1. Tax Allocation Bonds - Accounts for accumulation of property taxes for payment of principal and interest on the Redevelopment Agency tax allocation bonds.
 2. Revenue Bonds - Accounts for payment of principal and interest of the Police Facility, Parking Structure and the Performing Arts Structure.
 3. Certificates of Participation - Accounts for transfers from the General Fund for payment of principal and interest on Association of Bay Area Government (ABAG) certificates of participation.
 4. Assessment Districts - Accounts for accumulation of special assessment taxes for payment of principal and interest on special assessment bonds.
- **Capital Projects Funds** - To account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary fund and trust funds). The City maintains nine Capital Project Funds.
 1. Measure C - Accounts for transportation improvements funded by 19% of the ½% sales tax approved by Contra Costa voters in 1988.
 2. Measure C I-680 - Accounts for highway improvements funded by 81% of the ½% sales tax approved by Contra Costa voters in 1988.

**CITY OF CONCORD
DEPARTMENTAL SUMMARIES
FUND STRUCTURE
FOR YEAR ENDING JUNE 30, 2008**

- **Capital Projects Funds Continued**

3. Developer Fees for Parkland Zones - Accounts for fees collected from developers expended for parks and recreational areas.
4. Developer Fees for Off-Site Street Improvement Program (O.S.I.P.) - Accounts for fees collected from developers expended for General Plan street improvements.
5. Developer Fees for Storm Drain Zones/Traffic Mitigation - Account for fees collected from developers expended for storm drains and traffic mitigation.
6. Federal Street Assistance - Accounts for approved capital projects funded by Federal Government revenues.
7. Traffic Congestion Relief - Accounts for sales tax revenues used for local streets and roads construction projects.
8. Assessment Districts - Accounts for specific public improvements such as streets, sewers, storm drains, or sidewalks or other amenities funded by special assessments against benefited properties.
9. General Reimbursable Projects Fund - Accounts for the costs of acquisition and construction of general purpose public facilities that are reimbursable from grants or from General Fund transfers.

PROPRIETARY FUNDS

Proprietary funds account for City operations financed and operated in a manner to a private business enterprise. The intent of the City is that the cost of providing goods and services be financed primarily through user charges.

- **Enterprise Funds** - To account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered through user charges. The City operates two Enterprise Funds.
 1. Golf Course Fund - Accounts for activities associated with the development, operations, and maintenance of the Diablo Creek Golf Course.
 2. Sewer Fund - Accounts for activities associated with sewage transmission and treatment.

INTERNAL SERVICE FUNDS

To account for the financing of goods or services provided by one department to other departments of the governmental unit on a cost reimbursement basis. The City maintains six Internal Service Funds.

1. Worker's Compensation Fund - Accounts for worker's compensation expenses.
2. Risk Management/Liability Fund - Provides for the uninsured portion of claims and judgments.
3. Post Retirement Healthcare - Accounts for contributions and benefits paid in relation to the Post-Retirement Health Care Program.
4. Fleet Maintenance Fund - Accounts for the replacement, maintenance and operations of City licensed vehicles and motorized equipment.
5. Information Technology Equipment Fund - Accounts for the replacement, maintenance and operations of computers and peripherals, network systems, telecommunications, data base systems and office equipment.
6. Building Maintenance Fund - Accounts for the replacement, maintenance and operations for facility upkeep and custodial services.

FIDUCIARY FUNDS

To account for assets held by the City as a trustee agent for other governmental units, private organizations, other or individuals. The Employee Retirement System Trust Fund, the only Fiduciary fund of the City, accounts for accumulation of resources to be used for retirement annuity payments at appropriate amounts and times in the future.



CITY OF CONCORD

FUND BALANCE SUMMARY BY FUND
FOR THE YEAR ENDING JUNE 30, 2008

	Estimated		Transfers		Estimated	
	Fund Balance 07/01/2007	Revenues	Expenditures	In	Out	Fund Balance 06/30/2008
GENERAL FUND	\$ 9,913,563	\$ 76,773,312	\$ 77,500,666	\$ 4,000	\$ 828,326	\$ 8,361,883
SPECIAL REVENUE FUNDS						
Gas Tax	\$ 504,802	\$ 2,285,502	\$ 2,472,040	\$ -	\$ -	\$ 318,264
Storm Water Management	1,292,063	1,995,780	1,995,483	-	-	1,292,360
Maintenance Districts	1,208,616	1,632,592	1,582,980	-	-	1,258,228
Art in Public Places	10,487	2,000	-	-	-	12,487
Traffic Safety	-	-	-	-	-	-
Traffic System Management	608,191	4,000	47,658	-	4,000	560,533
RDA Housing Set-Aside	845,326	185,555	3,226,519	2,917,583	-	721,945
Monument Community Partnership	\$9,351	2,000	-	-	-	11,351
Housing & Community Services	815,712	1,170,939	1,256,147	-	-	730,504
Total Special Revenue	\$ 5,294,548	\$ 7,278,368	\$ 10,580,827	\$ 2,917,583	\$ 4,000	\$ 4,905,672
DEBT SERVICE FUNDS						
RDA Tax Allocation Bonds	\$ 4,665,837	\$ 180,000	\$ 6,376,571	\$ 6,421,131		\$ 4,890,397
RDA Revenue Bonds	758,535	15,000	689,340	689,340		773,535
RDA Parking Structure Bonds	756,969	13,000	738,691	738,691		769,969
Concord Pavilion Revenue Bonds	1,808,540	1,776,710	1,776,710	-		1,808,540
Assessment Districts	173,804	40,303	40,303	-		173,804
Certifications of Participation	67,691	1,500	98,213	96,713	-	67,691
Total Debt Service	\$ 8,231,376	\$ 2,026,513	\$ 9,719,828	\$ 7,945,875	\$ -	\$ 8,483,936
CAPITAL PROJECTS FUNDS						
Measure C	\$ 496,734	\$ 1,566,136	\$ 1,482,395	\$ -	\$ -	\$ 580,475
Measure C I-680	-	-	-	-	-	-
Developers' Fees Parkland	415,473	718,704	1,032,000	-	-	102,177
Developers' Fees O.S.I.P.	-	3,862,235	1,368,848	-	-	2,493,387
Developers' Fees Storm Drain/TM	273,176	50,393	-	-	-	323,569
Federal Street Assistance	-	-	-	-	-	-
Traffic Congest. Relief/Prop. 1B	909,746	3,513	913,259	-	-	-
Assessment Districts	-	-	-	-	-	-
General Reimbursable Projects	-	7,063,330	7,794,943	731,613	-	-
Total Capital	\$ 2,095,129	\$ 13,264,311	\$ 12,591,445	\$ 731,613	\$ -	\$ 3,499,608
ENTERPRISE FUNDS						
Sewer	\$ 12,797,675	\$ 18,397,549	\$ 21,835,873	\$ -	\$ -	\$ 9,359,351
Golf Course	55,146	2,326,838	2,234,082	-	-	147,902
Total Enterprise	\$ 12,852,821	\$ 20,724,387	\$ 24,069,955	\$ -	\$ -	\$ 9,507,253
INTERNAL SERVICE FUNDS						
Workers' Compensation	\$ 6,541,584	\$ 2,248,082	\$ 1,648,153	\$ -	\$ -	\$ 7,141,513
Risk Management/ Liability	1,550,269	1,413,132	1,472,630	-	-	1,490,771
Post Retirement Healthcare	15,017,484	2,522,275	2,144,181	-	-	15,395,578
Fleet Maintenance	517,121	2,769,451	2,142,886	-	-	1,143,686
Information Technology	2,168,825	6,075,224	6,185,097	-	-	2,058,952
Building Maintenance	516,151	4,264,312	4,169,811	-	-	610,652
Total Internal Service	\$ 26,311,434	\$ 19,292,476	\$ 17,762,758	\$ -	\$ -	\$ 27,841,152
FIDUCIARY FUNDS						
Pension Trust	\$ 51,668,151	\$ 4,884,200	\$ 4,809,200	\$ -	\$ -	\$ 51,743,151
REDEVELOPMENT AGENCY	\$ 7,579,531	\$ 15,234,486	\$ 9,375,445	\$ -	\$ 10,766,745	\$ 2,671,827
TOTAL CITY	\$ 123,946,553	\$ 159,478,053	\$ 166,410,124	\$ 11,599,071	\$ 11,599,071	\$ 117,014,482

CITY OF CONCORD
REVENUE SUMMARY BY FUND (INCLUDES TRANSFERS IN)
FOR THE YEAR ENDING JUNE 30, 2008

	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
GENERAL FUND	\$ 64,067,455	\$ 70,385,876	\$ 72,060,572	\$ 71,785,944	\$ 76,777,312
SPECIAL REVENUE FUNDS					
Gas Tax	\$ 2,341,754	\$ 2,348,210	\$ 2,363,710	\$ 2,411,108	\$ 2,285,502
Storm Water Management	1,947,222	2,000,738	2,134,261	1,992,499	1,995,780
Maintenance Districts	1,396,287	1,415,776	1,410,154	1,423,057	1,632,592
Art in Public Places	731	1,932	4,066	2,000	2,000
Traffic Safety	155,457	-	-	-	-
Traffic System Management	17,194	7,959	5,398	4,000	4,000
RDA Housing Set-Aside	2,617,026	2,742,954	2,848,618	2,801,915	3,103,138
Monument Community Partnership	-	665,059	388,940	-	2,000
Housing & Community Services	3,111,070	1,729,562	1,788,776	1,182,629	1,170,939
Total Special Revenue	<u>\$ 11,586,741</u>	<u>\$ 10,912,190</u>	<u>\$ 10,943,923</u>	<u>\$ 9,817,208</u>	<u>\$ 10,195,951</u>
DEBT SERVICE FUNDS					
RDA Tax Allocation Bonds	\$ 80,796,182	\$ 1,842,244	\$ 3,452,277	\$ 6,697,831	\$ 6,601,131
RDA Revenue Bonds	602,618	669,613	705,148	701,845	704,340
RDA Parking Structure Bonds	749,353	750,136	748,501	750,092	751,691
Concord Pavilion Revenue Bonds	1,760,739	1,796,730	1,793,998	1,778,060	1,776,710
Assessment Districts	603,648	100,377	277,771	-	40,303
Certifications of Participation	106,230	97,485	103,356	98,359	98,213
Total Debt Service	<u>\$ 84,618,770</u>	<u>\$ 5,256,585</u>	<u>\$ 7,081,051</u>	<u>\$ 10,026,187</u>	<u>\$ 9,972,388</u>
CAPITAL PROJECTS FUNDS					
Measure C	\$ 2,734,849	\$ 1,429,148	\$ 1,506,407	\$ 1,499,360	\$ 1,566,136
Measure C I-680	369,510	397,125	436,543	1,020,000	-
Developers' Fees Parkland	570,495	401,943	1,602,942	3,013,826	718,704
Developers' Fees O.S.I.P.	1,152,962	1,080,146	1,547,556	4,148,870	3,862,235
Developers' Fees Storm Drain/TM	18,962	108,535	279,758	116,871	50,393
Federal Street Assistance	443,605	-	110,245	-	-
Traffic Congestion Relief	1,167	2,112	1,486,554	-	3,513
Assessment Districts	512	449	809	-	-
General Reimbursable Projects	3,589,789	4,597,414	3,530,546	6,120,982	7,794,943
Total Capital	<u>\$ 8,881,851</u>	<u>\$ 8,016,872</u>	<u>\$ 10,501,360</u>	<u>\$ 15,919,909</u>	<u>\$ 13,995,924</u>
ENTERPRISE FUNDS					
Sewer	\$ 14,884,155	\$ 15,312,366	\$ 18,847,152	\$ 16,519,724	\$ 18,397,549
Golf Course	1,814,642	1,672,696	1,568,905	1,818,710	2,326,838
Total Enterprise	<u>\$ 16,698,797</u>	<u>\$ 16,985,062</u>	<u>\$ 20,416,057</u>	<u>\$ 18,338,434</u>	<u>\$ 20,724,387</u>
INTERNAL SERVICE FUNDS					
Workers' Compensation	\$ 1,369,537	\$ 2,507,030	\$ 2,115,969	\$ 2,113,464	\$ 2,248,082
Risk Management/ Liability	1,005,137	1,316,268	1,765,043	1,363,729	1,413,132
Post Retirement Healthcare	990,177	1,508,077	12,382,870	1,743,278	2,522,275
Fleet Maintenance	1,137,994	2,017,768	2,218,904	2,140,447	2,769,451
Information Technology	2,963,449	4,661,597	3,527,020	3,519,910	6,075,224
Building Maintenance	3,484,783	11,253,537	4,864,423	4,229,732	4,264,312
Total Internal Service	<u>\$ 10,951,077</u>	<u>\$ 23,264,277</u>	<u>\$ 26,874,229</u>	<u>\$ 15,110,560</u>	<u>\$ 19,292,476</u>
FIDUCIARY FUNDS					
Pension Trust	\$ 3,493,456	\$ 3,396,251	\$ 4,304,530	\$ 4,875,000	\$ 4,884,200
REDEVELOPMENT AGENCY	<u>\$ 13,022,754</u>	<u>\$ 14,011,972</u>	<u>\$ 14,455,228</u>	<u>\$ 14,107,870</u>	<u>\$ 15,234,486</u>
TOTAL CITY	<u>\$ 213,320,901</u>	<u>\$ 152,229,085</u>	<u>\$ 166,636,950</u>	<u>\$ 159,981,112</u>	<u>\$ 171,077,124</u>

CITY OF CONCORD
EXPENDITURES SUMMARY BY FUND (INCLUDES TRANSFERS OUT)
FOR THE YEAR ENDING JUNE 30, 2008

	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
GENERAL FUND	\$ 63,516,147	\$ 65,506,114	\$ 79,593,816	\$ 72,109,409	\$ 78,328,992
SPECIAL REVENUE FUNDS					
Gas Tax	\$ 1,996,308	\$ 2,175,055	\$ 1,923,977	\$ 2,491,147	\$ 2,472,040
Storm Water Management	1,699,739	2,134,840	1,758,934	1,982,201	1,995,483
Maintenance Districts	1,192,975	2,590,753	1,080,867	1,524,738	1,582,980
Art in Public Places	-	-	-	-	-
Traffic Safety	189,411	-	-	-	-
Traffic System Management	106,061	72,735	40,330	50,809	51,658
RDA Housing Set-Aside	1,329,726	1,158,628	1,305,374	3,028,242	3,226,519
Monument Community Partnership	-	334,928	709,720	-	-
Housing & Community Services	3,049,397	1,514,781	1,608,464	1,440,420	1,256,147
Total Special Revenue	\$ 9,563,617	\$ 9,981,720	\$ 8,427,666	\$ 10,517,557	\$ 10,584,827
DEBT SERVICE FUNDS					
RDA Tax Allocation Bonds	\$ 88,920,056	\$ 4,666,712	\$ 6,392,675	\$ 6,367,146	\$ 6,376,571
RDA Revenue Bonds	701,898	692,854	695,862	686,845	689,340
RDA Parking Structure Bonds	747,779	744,325	745,539	737,092	738,691
Concord Pavilion Revenue Bonds	1,779,720	1,777,821	1,781,148	1,778,060	1,776,710
Assessment Districts	645,579	564,537	593,967	-	40,303
Certifications of Participation	97,367	99,621	98,973	98,359	98,213
Total Debt Service	\$ 92,892,399	\$ 8,545,870	\$ 10,308,164	\$ 9,667,502	\$ 9,719,828
CAPITAL PROJECTS FUNDS					
Measure C	\$ 1,148,832	\$ 2,004,014	\$ 1,054,169	\$ 1,533,360	\$ 1,482,395
Measure C I-680	332,903	375,253	436,542	1,020,000	-
Developers' Fees Parkland	272,825	263,980	1,339,270	2,435,000	1,032,000
Developers' Fees O.S.I.P.	2,637,859	601,972	2,165,485	4,270,403	1,368,848
Developers' Fees Storm Drain/TM	72,844	4,080	95,449	287,368	-
Federal Street Assistance	298,861	-	4,610	-	-
Traffic Congestion Relief	119,084	61,706	55,906	-	913,259
Assessment Districts	59,455	-	203,145	-	-
General Reimbursable Projects	3,747,993	4,024,293	5,602,673	6,120,982	7,794,943
Total Capital	\$ 8,690,656	\$ 7,335,298	\$ 10,957,249	\$ 15,667,113	\$ 12,591,445
ENTERPRISE FUNDS					
Sewer	\$ 16,536,922	\$ 17,880,681	\$ 18,850,426	\$ 18,496,932	\$ 21,835,873
Golf Course	1,841,338	1,776,241	1,637,795	1,808,041	2,234,082
Total Enterprise	\$ 18,378,260	\$ 19,656,922	\$ 20,488,221	\$ 20,304,973	\$ 24,069,955
INTERNAL SERVICE FUNDS					
Workers' Compensation	\$ 2,853,932	\$ 2,236,665	\$ 1,498,064	\$ 1,502,001	\$ 1,648,153
Risk Management/ Liability	560,852	1,727,582	1,305,706	1,581,267	1,472,630
Post Retirement Healthcare	1,006,874	1,262,880	1,483,181	1,554,656	2,144,181
Fleet Maintenance	2,099,164	2,209,830	2,327,692	2,394,822	2,142,886
Information Technology	3,029,322	3,475,080	3,510,335	3,616,797	6,185,097
Building Maintenance	4,903,135	5,403,351	5,335,420	4,092,081	4,169,811
Total Internal Service	\$ 14,453,279	\$ 16,315,388	\$ 15,460,398	\$ 14,741,624	\$ 17,762,758
FIDUCIARY FUNDS					
Pension Trust	\$ 4,696,682	\$ 4,700,176	\$ 4,685,086	\$ 4,800,000	\$ 4,809,200
REDEVELOPMENT AGENCY	\$ 16,131,969	\$ 10,860,271	\$ 14,578,498	\$ 16,611,847	\$ 20,142,190
TOTAL CITY	\$ 228,323,009	\$ 142,901,759	\$ 164,499,098	\$ 164,420,025	\$ 178,009,195



**OPERATING EXPENDITURES SUMMARY BY ORGANIZATION
FOR THE YEAR ENDING JUNE 30, 2008**

	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
General Government:					
Building and Neighborhood Services (1)	\$ 247,463	\$ 330,347	\$ 312,644	\$ -	\$ -
Building, Engineering & Neighborhood	3,969,128	4,196,896	4,741,979	4,733,762	6,341,313
City Attorney	2,029,487	1,114,271	1,516,083	1,554,004	1,582,448
City Management	2,686,732	3,000,818	2,817,207	3,125,545	3,445,586
Community & Recreation Services	5,868,938	7,482,459	7,232,649	7,373,926	8,879,863
Finance	3,309,787	3,383,324	3,577,873	4,998,978	4,710,501
Reserve Funds-Intra Fund Transfers	2,860,115	-	900,000	200,000	200,000
General Fund Capital Projects	2,106,681	1,307,215	1,731,378	906,658	731,613
Human Resources	3,104,224	1,485,197	1,524,275	1,977,419	1,898,974
Information Technology	2,093,757	2,183,532	2,612,976	2,901,973	5,089,217
Planning and Economic Development	17,107,122	10,974,442	13,481,115	17,790,509	18,491,461
Police	29,944,607	35,478,630	35,438,021	38,077,690	39,817,538
Public Works	15,983,215	16,537,795	17,236,606	18,285,037	20,154,366
Storm Water Management	1,521,649	1,558,495	1,758,935	1,802,001	1,995,483
Total General Government	<u>\$ 92,832,905</u>	<u>\$ 89,033,421</u>	<u>\$ 94,881,741</u>	<u>\$ 103,727,502</u>	<u>\$ 113,338,363</u>
Enterprise Funds:					
Golf Course Enterprise	\$ 1,646,328	\$ 1,586,305	\$ 1,470,527	\$ 1,769,565	\$ 1,697,557
Sewer Enterprise	12,491,705	13,839,718	14,834,521	14,624,142	15,287,979
Total Enterprise Fund	<u>\$ 14,138,033</u>	<u>\$ 15,426,023</u>	<u>\$ 16,305,048</u>	<u>\$ 16,393,707</u>	<u>\$ 16,985,536</u>
Total Operating Budget by Organization	<u>\$ 106,970,938</u>	<u>\$ 104,459,444</u>	<u>\$ 111,186,789</u>	<u>\$ 120,121,209</u>	<u>\$ 130,323,899</u>
Add:					
Capital Improvement Projects (2)	\$ 23,762,990	\$ 25,196,269	\$ 38,319,059	\$ 29,831,314	\$ 33,156,268
Debt Service Payment	92,892,399	8,545,870	10,308,164	9,667,502	9,719,828
Pension Trust	4,696,682	4,700,176	4,685,086	4,800,000	4,809,200
Total Organization	<u>\$ 228,323,009</u>	<u>\$ 142,901,759</u>	<u>\$ 164,499,098</u>	<u>\$ 164,420,025</u>	<u>\$ 178,009,195</u>

(1) In January, 2006, Building & Neighborhood Services programs were transferred to other City departments.

(2) Not all Capital Improvement Projects, Debt Service payments and book depreciation were included in the the department's operating budget.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2008
Building, Engineering & Neighborhood Services**

	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 2,123,679	\$ 1,973,638	\$ 1,988,263	\$ 2,124,350	\$ 2,171,441
Part-time	224,217	156,006	406,882	73,579	328,662
Overtime	17,827	17,345	41,844	10,851	13,158
Benefits	<u>972,468</u>	<u>1,332,703</u>	<u>1,488,587</u>	<u>1,585,133</u>	<u>1,712,889</u>
Total Salaries and Benefits	\$ 3,338,191	\$ 3,479,692	\$ 3,925,576	\$ 3,793,913	\$ 4,226,150
Operating Expenses	\$ 311,714	\$ 276,501	\$ 330,648	\$ 482,770	\$ 782,289
Fixed Charges:					
Fleet	\$ 27,224	\$ 78,610	\$ 81,371	\$ 89,602	\$ 129,480
Information Technology	234,129	279,919	278,450	251,182	984,799
Buildings	49,212	56,957	67,181	72,812	67,070
Risk Mgmt./Liability	<u>-</u>	<u>25,217</u>	<u>58,753</u>	<u>43,483</u>	<u>151,525</u>
Total Fixed Charges	\$ 310,565	\$ 440,703	\$ 485,755	\$ 457,079	\$ 1,332,874
Other Financing Uses	<u>8,658</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 3,969,128	\$ 4,196,896	\$ 4,741,979	\$ 4,733,762	\$ 6,341,313
Funding Sources					
General Fund	\$ 3,529,724	\$ 4,050,835	\$ 4,588,727	\$ 4,569,216	\$ 6,183,847
C.D.B.G.	109,611	126,000	118,952	124,995	105,769
RDA Set Aside	<u>329,793</u>	<u>20,061</u>	<u>34,300</u>	<u>39,551</u>	<u>51,697</u>
	\$ 3,969,128	\$ 4,196,896	\$ 4,741,979	\$ 4,733,762	\$ 6,341,313
Personnel Allocation					
Full-time	47.00	47.00	47.00	45.00	44.00
Part-time (FTE)	1.9	2.61	2.61	2.88	4.9

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

Significant Changes

- 2003-04 Reduced FY' 04 operating budget by over \$100,000 (7.8% savings) by eliminating one vacant Construction Inspector position and reducing consultant costs.
- 2004-05 Reduced overtime and operating expenses for a total savings of \$77,453. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Full-time includes one position considered overfilled by attrition plan. Benefits increase reflects higher costs for health and dental insurance, workers compensation and PERS retirement.
- 2006-07 The Engineering department was expanded to include the Building, Multi-Family Housing & Neighborhood Preservation programs in FY2005/06. Full-time reflects the attrition reduction of two positions. Operating Expenses reflect the use of outside consultants in the Building program and higher building rent. Benefits increases reflect higher costs for health insurance and PERS retirement.
- 2007-08 Full-time includes one position considered overfilled by attrition plan and the transfer of one position to the finance department. Part-time includes additional project management, professional, technical and clerical help needed. Benefits increase reflect higher costs for health and dental insurances and PERS retirement. Fixed charges reflect adjustment to include actual services and/or equipment provided by internal service funds.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2008 City Attorney
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	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 582,018	\$ 612,219	\$ 626,942	\$ 715,817	\$ 724,548
Part-time	-	-	742	-	-
Overtime	-	-	-	-	-
Benefits	<u>192,064</u>	<u>279,534</u>	<u>295,882</u>	<u>372,742</u>	<u>346,449</u>
Total Salaries and Benefits	<u>\$ 774,082</u>	<u>\$ 891,753</u>	<u>\$ 923,566</u>	<u>\$ 1,088,559</u>	<u>\$ 1,070,997</u>
Operating Expenses	<u>\$ 1,168,519</u>	<u>\$ 136,517</u>	<u>\$ 507,445</u>	<u>\$ 381,765</u>	<u>\$ 392,872</u>
Fixed Charges:					
Fleet					
Information Technology	\$ 33,297	\$ 40,077	\$ 38,990	\$ 34,079	\$ 60,012
Buildings	38,604	43,844	43,946	47,406	55,609
Risk Mgmt./Liability	<u>-</u>	<u>2,080</u>	<u>2,136</u>	<u>2,195</u>	<u>2,958</u>
Total Fixed Charges	<u>\$ 71,901</u>	<u>\$ 86,001</u>	<u>\$ 85,072</u>	<u>\$ 83,680</u>	<u>\$ 118,579</u>
Other Financing Uses	<u>14,985</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	<u>\$ 2,029,487</u>	<u>\$ 1,114,271</u>	<u>\$ 1,516,083</u>	<u>\$ 1,554,004</u>	<u>\$ 1,582,448</u>
Funding Sources					
General Fund	\$ 2,009,199	\$ 1,104,394	\$ 1,483,486	\$ 1,554,004	\$ 1,582,448
RDA Set Aside	20,288	9,877	32,597	-	-
RDA Tax Increment	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 2,029,487</u>	<u>\$ 1,114,271</u>	<u>\$ 1,516,083</u>	<u>\$ 1,554,004</u>	<u>\$ 1,582,448</u>

Personnel Allocation					
Full-time	6.00	6.00	6.00	6.00	6.00
Part-time (FTE)	0.16	0.05	0.13	0	0

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

Significant Changes

- 2003-04 Reduced operating budget by \$15,110 or approximately 1.2% of operating budget in staff time and operating expenditures.
- 2004-05 Moved liability from City Attorney to an internal service fund. Each department and/or fund is charged a fee based on a formula which includes number of personnel, vehicles and prior claims. Benefit increases reflect higher costs to fund PERS retirement, health insurance premiums, post-retirement medical, and workers' compensation. Reduced part-time for a \$3,500 savings.
- 2005-06 Benefits increase reflects higher costs for health and dental insurance and PERS retirement. Includes projected increase in need for part-time clerical services.
- 2006-07 Full-time increase reflects the revaluation of certain positions. Benefits increase reflects higher costs for health insurance and PERS retirement.
- 2007-08 Benefits decrease reflects changes in health and dental plan coverage options by department staff. Fixed charges reflect adjustment to include actual services and/or equipment provided by internal service funds.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2008 City Management
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	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 1,284,411	\$ 1,288,984	\$ 1,126,075	\$ 1,262,201	\$ 1,374,930
Part-time	12,076	16,517	16,871	25,874	25,880
Overtime	14,943	9,622	3,318	-	-
Benefits	<u>478,621</u>	<u>642,035</u>	<u>652,109</u>	<u>738,141</u>	<u>765,117</u>
Total Salaries and Benefits	\$ 1,790,051	\$ 1,957,158	\$ 1,798,373	\$ 2,026,216	\$ 2,165,927
Operating Expenses	\$ 432,319	\$ 486,747	\$ 465,173	\$ 592,834	\$ 545,098
Fixed Charges:					
Fleet	\$ 640	\$ 2,683	\$ 2,761	\$ 2,721	\$ 4,071
Information Technology	297,592	365,361	383,676	322,785	571,917
Buildings	137,630	158,537	157,966	171,479	146,876
Risk Mgmt./Liability	<u>-</u>	<u>9,012</u>	<u>9,258</u>	<u>9,510</u>	<u>11,697</u>
Total Fixed Charges	\$ 435,862	\$ 535,593	\$ 553,661	\$ 506,495	\$ 734,561
Other Financing Uses	<u>28,500</u>	<u>21,320</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total Expenditures	\$ 2,686,732	\$ 3,000,818	\$ 2,817,207	\$ 3,125,545	\$ 3,445,586
Funding Sources					
General Fund	<u>\$ 2,686,732</u>	<u>\$ 3,000,818</u>	<u>\$ 2,817,207</u>	<u>\$ 3,125,545</u>	<u>\$ 3,445,586</u>
Personnel Allocation					
Full-time	25.00	24.00	21.00	21.00	21.00
Part-time (FTE)	0.06	0.74	0.74	0.9	0.9

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

Significant Changes

- 2003-04 Department reduced budget by \$108,837 (about 3.8%) by eliminating a vacant Senior Administrative Analyst position and by reducing various operating costs without reducing services.
- 2004-05 Budget was reduced by eliminating one position less increased part-time coverage for a total reduction of \$40,545. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Budget includes the reduction of one position per City attrition plan and transfer of two positions to Information Technology. Operating expenses are lower due to reduced supply requirements during non-election year. Benefits increase reflects higher costs for health and dental insurance and PERS retirement.
- 2006-07 Benefits increase reflects higher costs for health insurance and PERS retirement. Operating expenses higher due to supply requirements during an election year.
- 2007-08 Benefits increase reflect higher costs for health and dental insurances and PERS retirement. Operating expenses are lower due to reduced supply requirements during non-election year partially offset by increases to meetings & conferences. Fixed charges reflect adjustment to include actual services and/or equipment provided by internal service funds.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2008 Community & Recreation Services
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	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 1,248,533	\$ 1,446,576	\$ 1,289,623	\$ 1,409,570	\$ 1,450,787
Part-time	850,772	1,187,024	1,222,627	1,463,440	1,754,100
Overtime	25,919	14,881	6,728	-	-
Benefits	<u>683,863</u>	<u>937,705</u>	<u>906,677</u>	<u>1,019,264</u>	<u>1,078,401</u>
Total Salaries and Benefits	<u>\$ 2,809,087</u>	<u>\$ 3,586,186</u>	<u>\$ 3,425,655</u>	<u>\$ 3,892,274</u>	<u>\$ 4,283,288</u>
Operating Expenses	<u>\$ 1,942,463</u>	<u>\$ 2,438,968</u>	<u>\$ 2,328,760</u>	<u>\$ 1,928,820</u>	<u>\$ 2,142,493</u>
Fixed Charges:					
Fleet	\$ 22,274	\$ 47,341	\$ 48,164	\$ 55,166	\$ 60,855
Computer/Equipment	200,144	233,464	248,413	225,825	645,132
Buildings	798,829	941,094	935,088	1,023,382	1,579,539
Liability	<u>-</u>	<u>140,816</u>	<u>144,659</u>	<u>148,600</u>	<u>67,090</u>
Total Fixed Charges	<u>\$ 1,021,247</u>	<u>\$ 1,362,715</u>	<u>\$ 1,376,324</u>	<u>\$ 1,452,973</u>	<u>\$ 2,352,616</u>
Other Financing Uses	<u>96,141</u>	<u>94,590</u>	<u>101,910</u>	<u>99,859</u>	<u>101,466</u>
Total Expenditures:	<u>\$ 5,868,938</u>	<u>\$ 7,482,459</u>	<u>\$ 7,232,649</u>	<u>\$ 7,373,926</u>	<u>\$ 8,879,863</u>
Funding Sources					
General Fund	\$ 4,935,180	\$ 5,938,401	\$ 5,814,776	\$ 6,063,792	\$ 7,404,849
C.D.B.G.	499,394	517,096	529,701	453,004	451,563
GF Reimbursable Project	374,364	632,034	602,040	792,130	968,451
First Five	-	334,928	209,903	-	-
Child Care	<u>60,000</u>	<u>60,000</u>	<u>76,229</u>	<u>65,000</u>	<u>55,000</u>
	<u>\$ 5,868,938</u>	<u>\$ 7,482,459</u>	<u>\$ 7,232,649</u>	<u>\$ 7,373,926</u>	<u>\$ 8,879,863</u>
Personnel Allocation					
Full-time	22.00	24.00	21.00	20.00	20.00
Part-time (FTE)	44.35	77.63	69.68	72.62	79.11

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

Significant Changes

- 2003-04 Budget includes a new grant program with MDUSD, part-time reductions and revenue enhancements in the Recreation Division. Expenditure reductions and revenue enhancements results in a \$206,600 savings.
- 2004-05 Eliminated 1 full-time position and reduced operational expenses for a total savings of \$44,000. Benefits increases reflect higher costs to fund PERS retirement, health insurance, and workers' comp.
- 2005-06 Budget includes the reduction of one position per City attrition plan. During FY2004-05 Parks & Facilities maintenance duties were transferred to Public Works. Benefits increase reflects higher costs for health and dental insurance and PERS retirement.
- 2006-07 This department was expanded to include the Community Services program in FY2005/06. Full-Time reflects the transfer of the recreation utility worker to Public Works. Part-time reflects the additional requirements of the community services and facilities & operations programs. Benefits increase reflects higher costs for health insurance and PERS retirement. Operating expenses include the higher cost energy utilities and more use of contractors for fee based programs.
- 2007-08 Part-time reflects the additional assistance needed to support expanding fee based programs. Benefits increases reflects higher costs for health and dental insurances and PERS retirement. Operating expenses include increases in supplies, meetings & conferences, staff development and more use of contractors for fee based programs. Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2008 Finance
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	<u>Actual</u> <u>2003-04</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Adopted</u> <u>Budget</u> <u>2006-07</u>	<u>Adopted</u> <u>Budget</u> <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 1,492,489	\$ 1,482,578	\$ 1,510,036	\$ 1,702,431	\$ 1,796,290
Part-time	30,936	19,761	37,148	-	-
Overtime	2,048	19,844	6,924	-	-
Benefits	<u>618,803</u>	<u>754,112</u>	<u>808,341</u>	<u>1,011,387</u>	<u>998,856</u>
Total Salaries and Benefits	<u>\$ 2,144,276</u>	<u>\$ 2,276,295</u>	<u>\$ 2,362,449</u>	<u>\$ 2,713,818</u>	<u>\$ 2,795,146</u>
Operating Expenses	<u>\$ 792,512</u>	<u>\$ 535,684</u>	<u>\$ 588,301</u>	<u>\$ 761,941</u>	<u>\$ 962,106</u>
Fixed Charges:					
Fleet	\$ 571	\$ 5,939	\$ 6,226	\$ 5,463	\$ 6,591
Information Technology	181,131	217,971	211,480	601,103	732,751
Buildings	191,297	336,256	397,933	904,856	188,899
Risk Mgmt./Liability	<u>-</u>	<u>11,179</u>	<u>11,484</u>	<u>11,797</u>	<u>25,008</u>
Total Fixed Charges	<u>\$ 372,999</u>	<u>\$ 571,345</u>	<u>\$ 627,123</u>	<u>\$ 1,523,219</u>	<u>\$ 953,249</u>
Total Department Expenditures	<u>\$ 3,309,787</u>	<u>\$ 3,383,324</u>	<u>\$ 3,577,873</u>	<u>\$ 4,998,978</u>	<u>\$ 4,710,501</u>
Other Financing Uses					
Fund Transfers Out	\$ 100,000	\$ 100,000	\$ 612,944	\$ -	\$ 834,595
Reserve Funds	2,860,115	-	900,000	200,000	200,000
Capital Projects	<u>2,106,681</u>	<u>1,307,215</u>	<u>1,731,378</u>	<u>906,658</u>	<u>731,613</u>
Total Other Financing Uses	<u>\$ 5,066,796</u>	<u>\$ 1,407,215</u>	<u>\$ 3,244,322</u>	<u>\$ 1,106,658</u>	<u>\$ 1,766,208</u>
Total Expenditures	<u>\$ 8,376,583</u>	<u>\$ 4,790,539</u>	<u>\$ 6,822,195</u>	<u>\$ 6,105,636</u>	<u>\$ 6,476,709</u>
Funding Sources					
General Fund	\$ 8,355,903	\$ 4,768,218	\$ 6,794,426	\$ 6,076,919	\$ 6,476,709
C.D.B.G.	<u>20,680</u>	<u>22,321</u>	<u>27,767</u>	<u>28,717</u>	<u>-</u>
	<u>\$ 8,376,583</u>	<u>\$ 4,790,539</u>	<u>\$ 6,822,193</u>	<u>\$ 6,105,636</u>	<u>\$ 6,476,709</u>
Personnel Allocation					
Full-time	26.00	26.00	26.00	26.00	27.00
Part-time (FTE)	1.49	1.5	1.50		

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

Significant Changes

- 2003-04 Convention and Visitors Bureau budget reduced \$27,159 from that projected due to funding agreement with Contra Costa County. Added reserve funds to cover increasing benefits costs, downturn in the economy and possible loss of State and/or Federal funding.
- 2004-05 Reserve funds have reached the required 20% of expenditures and continued funding has been moved out one year. Department reduced operating expenditures by decreasing contractual services, travel, conferences, and vehicles for a total savings of \$8,140. Benefit increase reflects higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation. Funding for the Convention and Visitors Bureau has been reduced by \$50,000.
- 2005-06 Added \$200,000 to Unforecasted and \$200,000 to Maintenance & Capital reserve funds. In-lieu of reducing department by one position per attrition plan, part-time salaries and benefits were eliminated. Salaries reflect the upward revaluation several department positions. Benefits increase can be attributed to higher costs for health and dental insurance and PERS retirement. Operating expenses include an increase for auditing special revenue contracts, the elimination of \$191,405 in funding for the Convention and Visitors Bureau and a transfer of \$512,944 to the post retirement health benefit fund.
- 2006-07 Benefits increase reflects higher costs for health insurance and PERS retirement. Operating expenses include the 47% increase in cost for animal control services and the restatement of additional contributions to the post retirement health benefit fund. Fixed charges include increases necessary to internal service fund charges primarily due to higher building maintenance and information technology costs.
- 2007-08 Full-time includes the transfer of one position from BE&NS to the Finance department. Benefits decrease reflects changes in health and dental plan coverage options by department staff. Operating expenses include the 14% increase in cost for animal control services. Fixed charges show adjustment to eliminate the inclusion of unassigned internal service fund fees to this department and the actual services and/or equipment provided by internal service funds. Other financing includes General Fund support provided to Golf Course operations, Maintenance Districts & CIP projects.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2008 Human Resources
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	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 666,220	\$ 547,037	\$ 549,308	\$ 762,963	\$ 805,772
Part-time	14,711	13,722	4,041	-	-
Overtime	-	-	3,415	-	-
Benefits	<u>244,673</u>	<u>263,501</u>	<u>347,016</u>	<u>424,405</u>	<u>401,339</u>
Total Salaries and Benefits	\$ 925,604	\$ 824,260	\$ 900,365	\$ 1,187,368	\$ 1,207,111
Operating Expenses	\$ 1,469,568	\$ 529,779	\$ 495,490	\$ 400,889	\$ 479,371
Fixed Charges:					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	85,464	101,423	98,540	83,886	164,476
Buildings	23,588	26,789	26,853	28,968	44,117
Risk Mgmt./Liability	<u>600,000</u>	<u>2,946</u>	<u>3,027</u>	<u>276,308</u>	<u>3,899</u>
Total Fixed Charges	\$ 709,052	\$ 131,158	\$ 128,420	\$ 389,162	\$ 212,492
Total Expenditures	\$ 3,104,224	\$ 1,485,197	\$ 1,524,275	\$ 1,977,419	\$ 1,898,974
Funding Resources					
General Fund	\$ 2,960,024	\$ 1,346,775	\$ 1,487,844	\$ 1,936,655	\$ 1,838,992
Post Retirement Health	80,351	63,963	1,839	-	-
Workers' Compensation	<u>63,849</u>	<u>74,459</u>	<u>34,592</u>	<u>40,764</u>	<u>59,982</u>
	\$ 3,104,224	\$ 1,485,197	\$ 1,524,275	\$ 1,977,419	\$ 1,898,974
Personnel Allocation					
Full-time	9.00	8.00	8.00	9.00	9.00
Part-time (FTE)	0.00	0.00			

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

Significant Changes

- 2003-04 Reduction of \$92,248 comprised of training programs and part-time staffing cuts; as well as reduction in recruitment and selection expenditures.
- 2004-05 Funding for post-retirement medical has been removed from this department and distributed to all departments as a percentage of salary. Department eliminated one position and reduced several operating expenses for at total savings of \$102,389. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 The department was restructured to be managed by a Director instead of an Asst. City Manager and two positions were upgraded to reflect additional responsibilities. Benefits increase can be attributed to higher costs for health and dental insurance and PERS retirement.
- 2006-07 An analyst position was added to the department. Benefit increases can be attributed to higher costs for health insurance and PERS retirement. Fixed charges reflect the transfer of funds for the judgment obligation bond debt service from the General Fund to the Liability Insurance Internal Service Fund.
- 2007-08 Benefits decrease reflects changes in health and dental plan coverage options by department staff. Operating expenses include the increased costs for property insurance. Fixed charges show adjustment eliminating the inclusion of unassigned internal service fund fees to this department and the actual services and/or equipment provided by internal service funds.

City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2008
Information Technology

	<u>Actual</u> <u>2003-04</u>	<u>Actual</u> <u>2004-05</u>	<u>Actual</u> <u>2005-06</u>	<u>Adopted</u> <u>Budget</u> <u>2006-07</u>	<u>Adopted</u> <u>Budget</u> <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 809,628	\$ 846,975	\$ 788,541	\$ 1,063,295	\$ 1,410,760
Part-time	30,267	29,101	35,884	62,745	119,726
Overtime	26,135	61,894	61,432	49,890	60,790
Benefits	<u>318,189</u>	<u>480,493</u>	<u>461,056</u>	<u>610,809</u>	<u>826,145</u>
Total Salaries and Benefits	\$ 1,184,219	\$ 1,418,463	\$ 1,346,913	\$ 1,786,739	\$ 2,417,421
Operating Expenses	\$ 733,978	\$ 587,977	\$ 1,087,799	\$ 935,419	\$ 2,599,552
Fixed Charges:					
Fleet	\$ -	\$ -	\$ -	\$ -	\$ -
Information Technology	130,040	129,739	129,751	130,092	-
Buildings	45,520	47,353	48,513	49,723	60,278
Risk Mgmt./Liability	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>11,966</u>
Total Fixed Charges	\$ 175,560	\$ 177,092	\$ 178,264	\$ 179,815	\$ 72,244
Total Expenditures	\$ 2,093,757	\$ 2,183,532	\$ 2,612,976	\$ 2,901,973	\$ 5,089,217
Funding Sources					
Information Tech. ISF	\$ 2,093,757	\$ 2,183,532	\$ 2,612,976	\$ 2,901,973	\$ 5,089,217
General Fund	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	\$ 2,093,757	\$ 2,183,532	\$ 2,612,976	\$ 2,901,973	\$ 5,089,217
Personnel Allocation					
Full-time	12.00	12.00	14.00	14.00	18.00
Part-time (FTE)	1.55	1.33	0.81	1.33	1.99

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

Significant Changes

- 2003-04 Budget reductions in the amount of \$11,276 or one-half of the operating budget. Reduced annual maintenance costs \$11,000 by retiring several pieces of equipment. The balance from consultant or contractor services. The increase in part-time is offset by consultant services.
- 2004-05 Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement, and workers' compensation. Department added the maintenance agreement for new financial system.
- 2005-06 Operating expense increase due to the transfer of various hardware and software maintenance agreements from other departments to information technology. Includes the transfer of two positions from City Management, Web Coordinator & Programmer. Benefits increase can be attributed to higher costs for health and dental insurance and PERS retirement.
- 2006-07 Full-time increase reflects the revaluation of certain positions. Part-time & over-time reflect the increased need for technology services. Benefits increase indicates the higher costs for health insurance and PERS retirement.
- 2007-08 The information technology department duties were expanded to provide all the information technology support required by the Police department. Full-time includes the transfer of four positions from the Police department. Part-time & over-time reflect the increased need for technology services. Benefit increases include the transfer of four positions and the higher costs for health and dental insurances and PERS retirement. Operating expenses include the transfer of information technology expenses previously included in the Police department and increased costs for contracts & agreements, contract consultants and the East Bay Regional Communication System agreement.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2008 Planning and Economic Development
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	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 1,974,704	\$ 1,920,775	\$ 1,789,942	\$ 2,036,640	\$ 2,100,986
Part-time	50,171	46,185	39,525	75,670	60,914
Overtime	26,599	31,779	18,097	42,381	33,047
Benefits	<u>714,259</u>	<u>989,696</u>	<u>925,449</u>	<u>1,164,109</u>	<u>1,163,875</u>
Total Salaries and Benefits	\$ 2,765,733	\$ 2,988,435	\$ 2,773,013	\$ 3,318,800	\$ 3,358,822
Operating Expenses	\$ 1,434,719	\$ 1,096,136	\$ 1,822,520	\$ 1,714,631	\$ 1,869,575
Fixed Charges:					
Fleet	\$ 10,556	\$ 8,965	\$ 10,913	\$ 11,096	\$ 10,721
Information Technology	184,912	201,785	205,186	200,523	634,330
Buildings	156,195	28,329	28,183	29,980	157,487
Risk Mgmt./Liability	<u>-</u>	<u>13,865</u>	<u>14,244</u>	<u>31,503</u>	<u>20,032</u>
Total Fixed Charges	\$ 351,663	\$ 252,944	\$ 258,526	\$ 273,102	\$ 822,570
Other Financing Uses	\$ 12,555,007	\$ 6,636,927	\$ 8,627,056	\$ 12,483,976	\$ 12,440,494
Total Expenditures:	\$ 17,107,122	\$ 10,974,442	\$ 13,481,115	\$ 17,790,509	\$ 18,491,461
Funding Sources					
General Fund	\$ 1,519,345	\$ 1,662,186	\$ 1,513,787	\$ 1,762,074	\$ 2,040,471
RDA Set Aside	859,900	938,936	1,112,606	1,479,812	1,718,324
Housing Assistance	1,023	6,846	14,432	28,217	61,920
Housing Conservation	178,747	176,400	166,532	230,229	148,076
RDA Programs	<u>14,548,107</u>	<u>8,190,074</u>	<u>10,673,758</u>	<u>14,290,177</u>	<u>14,522,670</u>
	\$ 17,107,122	\$ 10,974,442	\$ 13,481,115	\$ 17,790,509	\$ 18,491,461
Personnel Allocation					
Full-time	28.00	28.00	27.00	25.00	26.00
Part-time (FTE)	2	1.19	1.43	1.68	1.22

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

Significant Changes

- 2003-04 General Fund includes various budget reductions for a total of \$12,000 and elimination of one Planner position. This plan includes future savings of \$95,196 through the elimination of one Assistant Planner position in FY'06. Redevelopment Fund includes repayment of ERAF-Educational Educational Revenue Augment Fund of \$3,379,292 as requested by the State. An increase in capital projects funding of approximately \$300,000. Also includes funding in the amount of \$1,000,000 for the implementation of the RDA Strategic Plan and \$400,000 for the initiation of the new RDA area. \$400,000 for the initiation of the new RDA area.
- 2004-05 Funding for two downtown foot beat officers and 50% of Downtown Coordinator moved from RDA to General Fund. Department reduced operating expenses in the amount of \$11,400. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical and workers' compensation.
- 2005-06 Budget includes the reduction of one of three positions per City attrition plan. Two other positions are included in salaries and benefits as overfills. Other Financing reflects the savings achieved (\$1.2 million) from a 2004 refinancing of certain Tax Allocation Bonds. Benefits increase reflects higher costs for health and dental insurance and PERS retirement.
- 2006-07 This department was expanded to include the Housing Services program in FY2005/06. Full-Time reflects the attrition reduction of one position and the reassignment of one position due to the FY2005-06 reorganization. Benefits increase reflects higher costs for health insurance and PERS retirement. Operating expenses include additional contractual services for business development. Other financing includes adjustment for latest cost allocation plan.
- 2007-08 Full-time positions include the addition of a Community Services Officer for the Downtown District and one position included as an overfill. Operating expenses include interfund billing for legal services. Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.

**City of Concord
Departmental Budget Summary
All Funding Sources
For the Year Ending June 30, 2008
Police**

	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditure					
Personnel:					
Full-time	\$ 15,629,442	\$ 15,929,720	\$ 15,767,011	\$ 16,899,508	\$ 17,735,258
Part-time	622,897	713,998	505,673	803,746	852,722
Overtime	1,120,580	1,255,202	1,367,299	1,208,888	1,516,937
Benefits	<u>8,011,971</u>	<u>11,188,183</u>	<u>11,329,980</u>	<u>11,646,513</u>	<u>12,099,897</u>
Total Salaries and Benefits	<u>\$ 25,384,890</u>	<u>\$ 29,087,103</u>	<u>\$ 28,969,963</u>	<u>\$ 30,558,655</u>	<u>\$ 32,204,814</u>
Operating Expenses	<u>\$ 2,333,826</u>	<u>\$ 2,567,933</u>	<u>\$ 2,549,467</u>	<u>\$ 3,131,305</u>	<u>\$ 2,898,676</u>
Fixed Charges:					
Fleet	\$ 462,385	\$ 1,033,217	\$ 1,124,109	\$ 1,167,807	\$ 1,223,081
Information Technology	783,606	1,234,177	1,307,035	1,274,244	1,560,317
Buildings	979,900	1,130,069	1,093,531	1,214,407	1,437,758
Risk Mgmt./Liability	<u>-</u>	<u>390,125</u>	<u>393,916</u>	<u>411,689</u>	<u>492,892</u>
Total Fixed Charges	<u>\$ 2,225,891</u>	<u>\$ 3,787,588</u>	<u>\$ 3,918,591</u>	<u>\$ 4,068,147</u>	<u>\$ 4,714,048</u>
Other Financing Uses	<u>\$ -</u>	<u>\$ 36,006</u>	<u>\$ -</u>	<u>\$ 319,583</u>	<u>\$ -</u>
Total Expenditures	<u>\$ 29,944,607</u>	<u>\$ 35,478,630</u>	<u>\$ 35,438,021</u>	<u>\$ 38,077,690</u>	<u>\$ 39,817,538</u>
Funding Sources					
General Fund	\$ 28,859,116	\$ 34,604,951	\$ 35,431,692	\$ 38,077,690	\$ 39,817,538
Proposition 172	516,860	623,253	6,331	-	-
Supplemental Law Enforcemer	348,781	250,426	-	-	-
RDA Programs	<u>219,850</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
	<u>\$ 29,944,607</u>	<u>\$ 35,478,630</u>	<u>\$ 35,438,023</u>	<u>\$ 38,077,690</u>	<u>\$ 39,817,538</u>
Personnel Allocation					
Full-time	227.00	226.00	226.00	223.00	219.00
Part-time (FTE)	22.59	28.86	21.69	23.41	23.06

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

- 2003-04 Eliminated \$287,769 from the budget by eliminating vacant Communication Center Manager position, exchanging one sworn officer for one Crime Scene Analyst position; also reduced the operating budgets for telephone, materials and staff development. Proposed plan includes funding for the Master Police Officer program.
- 2004-05 Eliminated one DARE officer and one sergeant, added two programmers and reduced operations for a total savings of \$349,380. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Budget includes the reduction of two of three positions per City attrition plan. One other position is included in salaries and benefits as an overfill. Benefits increase reflects higher costs for health and dental insurance and PERS retirement. Salaries reflect the upward revaluation of the police chief position.
- 2006-07 Full-time includes the attrition reduction of one position, revaluation of dispatchers and the results of differential pay study. Benefits increase reflects higher costs of health insurance and PERS retirement. Operating expenses reflect additional contractual services and the higher cost of energy utilities.
- 2007-08 Full-time includes reductions for the transfer of four positions to the Information Technology department, increases for the latest differential pay study and increases reflecting current staff professional pay salary achievements. Part-time and over-time reflect the increased need for police services. Operating expense reductions are primarily due to the transfer of informational technology related expenditures to the information technology department offset partially by increased costs of staff development. Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2008 Public Works

	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 5,029,983	\$ 4,573,314	\$ 4,728,690	\$ 5,437,678	\$ 5,456,551
Part-time	933,242	916,474	950,472	1,013,946	1,023,470
Overtime	178,599	159,628	193,211	162,105	167,683
Benefits	<u>2,061,204</u>	<u>2,841,829</u>	<u>3,295,655</u>	<u>3,768,587</u>	<u>3,765,143</u>
Total Salaries and Benefits	\$ 8,203,028	\$ 8,491,245	\$ 9,168,028	\$ 10,382,316	\$ 10,412,847
Operating Expenses	\$ 6,564,979	\$ 6,575,408	\$ 6,497,743	\$ 6,294,319	\$ 7,163,065
Fixed Charges:					
Fleet	\$ 258,563	\$ 442,701	\$ 471,757	\$ 500,371	\$ 911,567
Information Technology	210,880	244,705	254,168	229,445	514,905
Buildings	539,159	589,380	646,028	677,886	482,223
Risk Mgmt./Liability	<u>-</u>	<u>186,397</u>	<u>191,484</u>	<u>196,700</u>	<u>468,289</u>
Total Fixed Charges	\$ 1,008,602	\$ 1,463,183	\$ 1,563,437	\$ 1,604,402	\$ 2,376,984
Other Financing Uses	\$ 206,606	\$ 7,959	\$ 7,398	\$ 4,000	\$ 201,470
Total Expenditures:	\$ 15,983,215	\$ 16,537,795	\$ 17,236,606	\$ 18,285,037	\$ 20,154,366
Funding Sources					
General Fund	\$ 7,696,776	\$ 7,889,828	\$ 8,317,970	\$ 9,143,514	\$ 9,538,552
State Gas Tax	1,069,380	1,098,997	1,230,270	1,253,494	1,714,707
State Gas Tax-Prop 111	759,474	453,581	693,707	636,647	612,048
Street Lighting	871,500	1,055,333	767,120	908,431	923,438
Traffic Systems Mgmt.	295,473	72,736	40,329	50,809	51,658
Measure C Local	653,532	878,398	697,007	796,187	1,255,874
Fleet Maintenance	1,240,596	1,417,543	1,636,962	1,592,822	1,842,886
Maintenance Districts	321,475	335,423	313,748	477,694	659,542
Building Maintenance Fund	<u>3,075,009</u>	<u>3,335,956</u>	<u>3,539,493</u>	<u>3,425,439</u>	<u>3,555,661</u>
	\$ 15,983,215	\$ 16,537,795	\$ 17,236,606	\$ 18,285,037	\$ 20,154,366
Personnel Allocation					
Full-time	103.00	109.00	95.00	99.00	99.00
Part-time (FTE)	42.10	37.46	26.60	38.72	39.20

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

Significant Changes

- 2003-04 Reduced consultant services and electrical expenses. Eliminated vacant Transportation Program Coordinator position. Re-organized the Parks Division after retirement of several full-time staff and reduced part-time staff to generate a net savings of \$175,000. These actions added entry-level positions. Reduced overall operating budget by \$244,192.
- 2004-05 Eliminated 11 full-time positions, added seasonal and reduced operating expenses for a savings of \$658,000. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Added one position to assist with maintenance of street light system purchased from Pacific Gas and Electric. Includes transfer of 2 positions from Community & Recreation Services. Benefits increase can be attributed to higher cost for medical and dental insurance workers' compensation and PERS retirement. Salaries reflect the upward revaluation of several positions.
- 2006-07 Full-Time includes the transfer of the recreation utility worker from Community & Recreation. Benefits increase reflects higher costs for health insurance and PERS retirement. Operating expenses include the higher costs for fuel and energy utilities.
- 2007-08 Salaries & Benefits reflect cost savings engendered by the realignment of management positions and changes in health and dental plan coverage options by department staff. Operating expenses are higher primarily due to higher costs of contracts involving petroleum based construction products. Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2008 Storm Water Management

	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 436,804	\$ 472,255	\$ 493,141	\$ 466,972	\$ 484,792
Part-time	5,472	1,009	8,877	-	-
Overtime	18,833	10,131	21,268	24,675	25,318
Benefits	<u>182,158</u>	<u>276,929</u>	<u>340,610</u>	<u>304,102</u>	<u>312,196</u>
Total Salaries and Benefits	<u>\$ 643,267</u>	<u>\$ 760,324</u>	<u>\$ 863,896</u>	<u>\$ 795,749</u>	<u>\$ 822,306</u>
Operating Expenses	<u>\$ 444,939</u>	<u>\$ 347,951</u>	<u>\$ 427,357</u>	<u>\$ 510,484</u>	<u>\$ 523,639</u>
Fixed Charges:					
Fleet	\$ 96,147	\$ 97,613	\$ 99,151	\$ 100,683	\$ 172,482
Information Technology	11,135	11,400	11,675	11,955	47,409
Risk Mgmt./Liability	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>31,192</u>
Total Fixed Charges	<u>\$ 107,282</u>	<u>\$ 109,013</u>	<u>\$ 110,826</u>	<u>\$ 112,638</u>	<u>\$ 251,083</u>
Other Financing Uses	<u>\$ 326,161</u>	<u>\$ 341,207</u>	<u>\$ 356,856</u>	<u>\$ 383,130</u>	<u>\$ 398,455</u>
Total Expenditures	<u>\$ 1,521,649</u>	<u>\$ 1,558,495</u>	<u>\$ 1,758,935</u>	<u>\$ 1,802,001</u>	<u>\$ 1,995,483</u>
Funding Sources					
General Fund	\$ -	\$ -	\$ -	\$ -	\$ -
Storm Water Parcel Tax	<u>1,521,649</u>	<u>1,558,495</u>	<u>1,758,935</u>	<u>1,802,001</u>	<u>1,995,483</u>
	<u>\$ 1,521,649</u>	<u>\$ 1,558,495</u>	<u>\$ 1,758,935</u>	<u>\$ 1,802,001</u>	<u>\$ 1,995,483</u>
Personnel Allocation					
Full-time	4.00	4.00	4.00	4.00	4.00
Part-time (FTE)	0.70				

Note: Positions shown here are allocated to this department but contain charges from other departments and do not show as a FTE on the Department's Program Summary.

Significant Changes

- 2003-04 Reduced contractual services. Eliminated part-time assistance. Reduced overall operating expenses by \$59,248.
- 2004-05 Reduced operating expenses for a savings of \$75,107. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical and workers' compensation.
- 2005-06 Benefits increase can be attributed to higher cost for medical and dental insurance, workers' compensation and PERS retirement.
- 2006-07 Benefits increase can be attributed to higher cost for medical insurance and PERS retirement.
- 2007-08 Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2008 Golf Course
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	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 320,193	\$ 303,707	\$ 180,498	\$ 41,573	\$ 42,333
Part-time	157,137	175,102	104,924	-	-
Overtime	9,683	9,115	9,466	-	-
Benefits	<u>143,369</u>	<u>184,424</u>	<u>116,344</u>	<u>21,194</u>	<u>22,038</u>
Total Salaries and Benefits	<u>\$ 630,382</u>	<u>\$ 672,348</u>	<u>\$ 411,232</u>	<u>\$ 62,767</u>	<u>\$ 64,371</u>
Operating Expenses	<u>\$ 890,990</u>	<u>\$ 783,464</u>	<u>\$ 931,655</u>	<u>\$ 1,447,871</u>	<u>\$ 1,367,982</u>
Fixed Charges:					
Fleet	\$ 18,551	\$ 18,867	\$ 19,219	\$ -	\$ -
Information Technology	4,306	4,396	4,489	4,584	31,207
Risk Mgmt./Liability	<u>-</u>	<u>22,617</u>	<u>23,235</u>	<u>42,404</u>	<u>15,462</u>
Total Fixed Charges	<u>\$ 22,857</u>	<u>\$ 45,880</u>	<u>\$ 46,943</u>	<u>\$ 46,988</u>	<u>\$ 46,669</u>
Other Financing Uses	<u>\$ 102,099</u>	<u>\$ 84,613</u>	<u>\$ 80,697</u>	<u>\$ 211,939</u>	<u>\$ 218,535</u>
Total Expenditures	<u>\$ 1,646,328</u>	<u>\$ 1,586,305</u>	<u>\$ 1,470,527</u>	<u>\$ 1,769,565</u>	<u>\$ 1,697,557</u>
Funding Sources					
User Fees	<u>\$ 1,646,328</u>	<u>\$ 1,586,305</u>	<u>\$ 1,470,527</u>	<u>\$ 1,769,565</u>	<u>\$ 1,697,557</u>
Personnel Allocation					
Full-time	5.00	5.00	5.00	0.00	0.00
Part-time (FTE)	5.58	5.54	6.06	0.00	0.00

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

Significant Changes

- 2003-04 Reflects decrease in the reimbursement of General Fund Services due to revised projections for golf rounds.
- 2004-05 Reduced operating expenses and increased part-time for a net savings of \$15,823. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, and workers' compensation.
- 2005-06 Benefits increase can be attributed to higher cost for medical and dental insurance, workers' compensation and PERS retirement. In order to remain solvent, the beginning fund balance in the 10-Year Plan includes a \$157,000 transfer from the General Fund and a \$80,000 reduction in fees for reimbursable services.
- 2006-07 Reduction in Salaries & Benefits can be attributed to implementation of maintenance contract effective Jan. 2006. Operating expenses include the maintenance contract, reduction in judgment obligation bond debt service transfer and reduction in cost allocation plan assignment to provide for zero end of year fund balance.
- 2007-08 Operating expenses include cost allocation plan assignment to provide for zero end of year fund balance. Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.

City of Concord Departmental Budget Summary All Funding Sources For the Year Ending June 30, 2008 Sewer Enterprise

	Actual <u>2003-04</u>	Actual <u>2004-05</u>	Actual <u>2005-06</u>	Adopted Budget <u>2006-07</u>	Adopted Budget <u>2007-08</u>
Expenditures					
Personnel:					
Full-time	\$ 507,308	\$ 590,877	\$ 597,431	\$ 622,454	\$ 639,792
Part-time	3,735	4,286	5,000	-	-
Overtime	46,448	50,827	38,873	61,982	54,204
Benefits	<u>258,652</u>	<u>364,095</u>	<u>453,174</u>	<u>437,750</u>	<u>440,504</u>
Total Salaries and Benefits	<u>\$ 816,143</u>	<u>\$ 1,010,085</u>	<u>\$ 1,094,478</u>	<u>\$ 1,122,186</u>	<u>\$ 1,134,500</u>
Operating Expenses	<u>\$ 11,015,501</u>	<u>\$ 12,193,010</u>	<u>\$ 13,070,452</u>	<u>\$ 12,394,301</u>	<u>\$ 12,565,274</u>
Fixed Charges:					
Fleet	\$ 105,499	\$ 107,583	\$ 109,771	\$ 111,954	\$ 132,039
Information Technology	15,939	16,536	16,746	17,165	43,809
Buildings	-	-	-	-	35,233
Risk Mgmt./Liability	<u>-</u>	<u>30,330</u>	<u>31,157</u>	<u>142,006</u>	<u>42,486</u>
Total Fixed Charges	<u>\$ 121,438</u>	<u>\$ 154,449</u>	<u>\$ 157,674</u>	<u>\$ 271,125</u>	<u>\$ 253,567</u>
Other Financing Uses	<u>\$ 538,623</u>	<u>\$ 482,174</u>	<u>\$ 511,917</u>	<u>\$ 836,530</u>	<u>\$ 1,334,638</u>
Total Expenditures	<u>\$ 12,491,705</u>	<u>\$ 13,839,718</u>	<u>\$ 14,834,521</u>	<u>\$ 14,624,142</u>	<u>\$ 15,287,979</u>
Funding Sources					
Sewer Service Fees	<u>\$ 12,491,705</u>	<u>\$ 13,839,718</u>	<u>\$ 14,834,521</u>	<u>\$ 14,624,142</u>	<u>\$ 15,287,979</u>
Personnel Allocation					
Full-time	9.00	9.00	9.00	9.00	9.00
Part-time (FTE)	0.23	0.23			

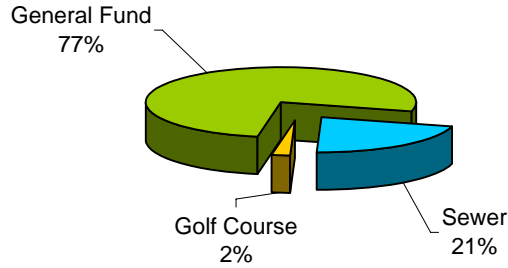
Note: Positions shown here are allocated to this department but contain charges from other departments which are reflected as a FTE on the Department's Program Summary.

Significant Changes

- 2003-04 Reflects increased Central Sanitary District's Facility Expansion Costs. Includes first full year of the Phase I bond payment for Concrete Trunk Sewer Main replacement rehabilitation. Reduced budget by \$33,049.
- 2004-05 Reduced operating expenses for a savings of \$34,803. Benefit increases reflect higher costs to fund PERS retirement, health insurance, post-retirement medical, workers' compensation.
- 2005-06 Operating expense reflects Central Sanitary District increased operating costs for treatment. Benefits increase can be attributed to higher cost for medical and dental insurance, workers' compensation and PERS retirement.
- 2006-07 Benefits increase can be attributed to higher cost for medical insurance and PERS retirement. Operating expenses reflect Central Sanitary District increased operating costs for treatment, updated cost allocation plan overhead assignment and transfer of judgment obligation bond debt service to the Liability Internal Service Fund service fee.
- 2007-08 Fixed charges show adjustment to include actual services and/or equipment provided by internal service funds.



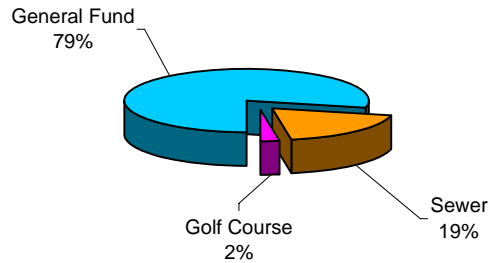
**General Fund & Enterprises
Budgeted Capital & Operating Expenditures
June 30, 2008**



Total Capital & Operating Budget

General Fund	\$	78,328,992
Sewer		21,835,873
Golf Course		2,234,082
Total	\$	<u><u>102,398,947</u></u>

**General Fund & Enterprises
Total Revenues
June 30, 2008**



Total Revenues

General Fund	\$	76,777,312
Sewer		18,397,549
Golf Course		2,326,838
Total	\$	<u><u>97,501,699</u></u>

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

	<u>General Fund</u>	<u>Sewer Operations</u>	<u>Golf Course</u>	<u>Total</u>
ESTIMATED FUND BALANCE AS OF JUNE 30, 2007	\$ 9,913,563	\$ 12,797,675	\$ 55,146	\$ 22,766,384
REVENUES				
Taxes	\$ 61,943,295			\$ 61,943,295
Licenses & Permits	1,615,287			1,615,287
Fines & Forfeitures	506,309			506,309
Use of Money & Property	1,148,588	381,079	3,492	1,533,159
Intergovernmental	1,111,505			1,111,505
Service Charges	10,104,404	18,016,470	2,323,346	30,444,220
Other	<u>191,597</u>	<u>-</u>	<u>-</u>	<u>191,597</u>
Total Revenues	<u>\$ 76,620,985</u>	<u>\$ 18,397,549</u>	<u>\$ 2,326,838</u>	<u>\$ 97,345,372</u>
EXPENDITURES				
Salaries & Benefits	\$ 54,328,216	\$ 1,134,500	\$ 64,371	\$ 55,527,087
Operating Expenditures	10,773,019	12,565,274	1,367,982	24,706,275
Fixed Charges	<u>12,196,431</u>	<u>253,567</u>	<u>46,669</u>	<u>12,496,667</u>
Total Expenditures	<u>\$ 77,297,666</u>	<u>\$ 13,953,341</u>	<u>\$ 1,479,022</u>	<u>\$ 92,730,029</u>
OTHER FINANCING SOURCES & (USES)				
Transfers In (Inter & Intra)	\$ 156,327			\$ 156,327
Transfers Out (Inter & Intra)	(299,713)			(299,713)
Lease/Bond Payment	<u>-</u>	<u>(1,334,638)</u>	<u>(218,535)</u>	<u>(1,553,173)</u>
Total Other Financing Sources and Uses	<u>\$ (143,386)</u>	<u>\$ (1,334,638)</u>	<u>\$ (218,535)</u>	<u>\$ (1,696,559)</u>
Revenues and Other Financing Sources Over (Under) Expenditures	<u>\$ (820,067)</u>	<u>\$ 3,109,570</u>	<u>\$ 629,281</u>	<u>\$ 2,918,784</u>
Less: 10% Contingency Reserve	\$ 7,739,738	\$ 1,323,644	\$ 147,902	\$ 9,211,284
CAPITAL IMPROVEMENT PROJECTS	<u>\$ 731,613</u>	<u>\$ 6,547,894</u>	<u>\$ 536,525</u>	<u>\$ 7,816,032</u>
ESTIMATED FUND BALANCE AT JUNE 30, 2008	<u>\$ 622,145</u>	<u>\$ 8,035,707</u>	<u>\$ -</u>	<u>\$ 8,657,852</u>