

GENERAL FUND

OVERVIEW: The General Fund is a governmental fund used to account for all financial resources of the City, except those required to be accounted for in another fund. Revenues to support the General Fund are derived from sources such as property taxes, sales tax, franchise fees, and service fees. The General Fund is comprised of five functions: General Government, Public Safety, Public Works, Economic Development, and Cultural & Recreational.

FUNCTIONAL AREAS:

General Government: General Government serves as the support function, assisting all City Departments in the conduct of their daily operations. General Government is comprised of the Governing Body, Public Services Administration, the City Manager's Office, Human Resources, the Wellness Center, Finance, Tax, Legal, and Non-Departmental.

Public Safety: Public Safety serves as the safety and security function, providing assistance to all City residents with life and property protection. Public Safety is comprised of Police, Code Enforcement, Emergency Communications, Radio Shop, Fire Operations, Fire Prevention, Fire Training, and Emergency Management.

Public Works: Public Works serves as the General Fund's infrastructure function, providing basic services to both City departments and residents of Concord. Public Works is comprised of Streets & Traffic, Powell Bill, Traffic Signals, Traffic Services, Solid Waste & Recycling, and Cemeteries.

Economic Development: Economic Development serves as the business and residential development, land-use planning, transportation planning, and development coordinator for the City of Concord. Economic Development is comprised of Business & Neighborhood Services, Transportation Planning, Economic Development, and Development Services.

Cultural & Recreational: Cultural & Recreational provides recreational opportunities to the citizens of Concord through provision of recreational services, parks, and facilities. Cultural & Recreational is comprised of Parks & Recreation and Parks & Recreation – Aquatics.

General Fund Revenues

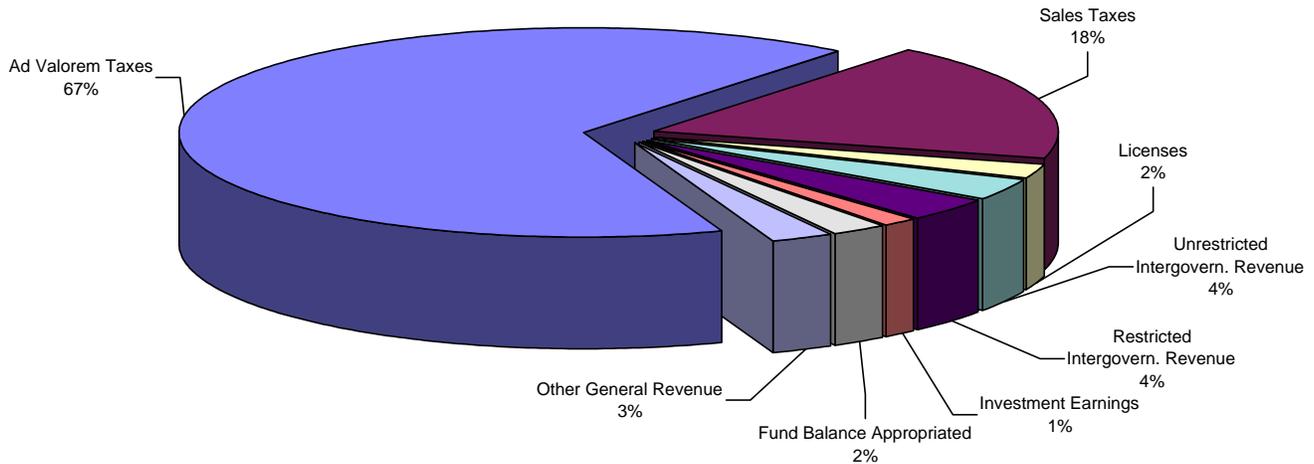
Fund 100

	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010	2009-2010
	Actual Revenues	Actual Revenues	Council Approved*	Actual Revenues**	Manager Recommended	Council Approved
Ad Valorem Taxes	\$ 34,144,273	\$ 37,843,487	\$ 43,182,930	\$ 43,465,221	\$ 43,436,224	\$ 43,436,224
Sales Taxes	\$ 13,034,404	\$ 13,899,530	\$ 11,958,000	\$ 10,532,422	\$ 11,976,880	\$ 11,976,880
Licenses	\$ 2,120,499	\$ 2,041,887	\$ 1,808,475	\$ 1,948,798	\$ 1,528,625	\$ 1,528,625
Unrestricted Intergovernmental Revenue	\$ 2,563,099	\$ 2,745,793	\$ 2,688,256	\$ 2,547,575	\$ 2,093,565	\$ 2,093,565
Restricted Intergovernmental Revenue	\$ 2,565,753	\$ 2,766,052	\$ 2,857,319	\$ 2,751,821	\$ 2,298,664	\$ 2,298,664
Investment Earnings	\$ 2,143,402	\$ 2,166,285	\$ 830,000	\$ 1,080,715	\$ 930,000	\$ 930,000
Fund Balance Appropriated	\$ -	\$ -	\$ 3,394,306	\$ -	\$ 1,500,000	\$ 1,500,000
Other General Revenue	\$ 4,762,119	\$ 3,261,217	\$ 3,300,097	\$ 3,526,711	\$ 1,638,233	\$ 1,638,233
TOTAL GENERAL FUND REVENUES	\$ 61,333,549	\$ 64,724,251	\$ 70,019,383	\$ 65,853,263	\$ 65,402,191	\$ 65,402,191
% budget change	11.6%	5.5%	8.2%			-6.6%
Fund Balance						
Beginning	\$ 35,873,416	\$ 42,213,821	N/A	\$ 46,845,733	N/A	\$ 46,561,633
Ending	\$ 35,800,617	\$ 39,213,821	N/A	\$ 46,561,633	N/A	N/A

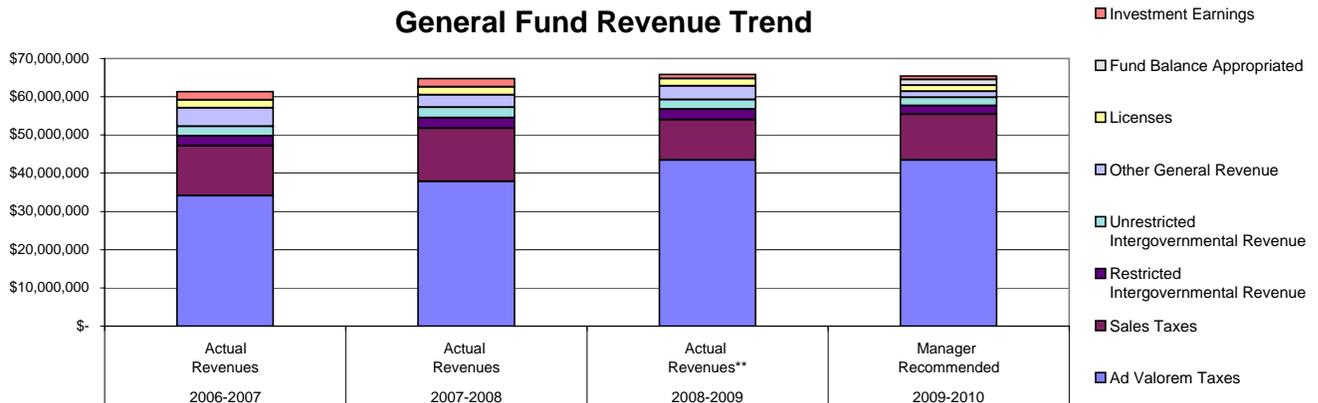
* as amended
** as of 7/20/09

FY 09-10 General Fund Revenues

(by source)



General Fund Revenue Trend



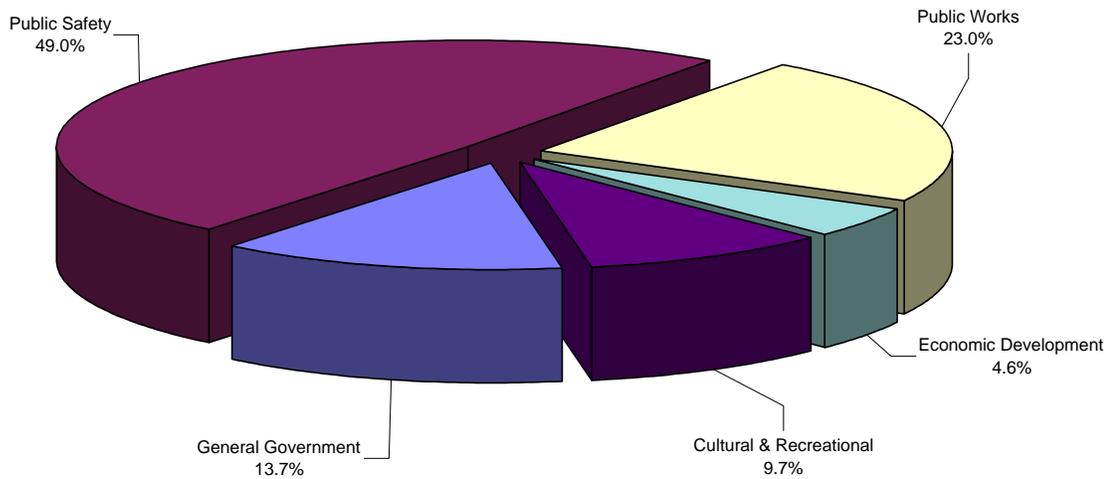
General Fund Expenditures

	2006-2007	2007-2008	2008-2009	2008-2009	2009-2010	2009-2010
	Actual Expenses	Actual Expenses	Council Approved*	Actual Expenses**	Manager Recommended	Council Approved
By Function						
General Government	\$ 6,723,620	\$ 10,520,018	\$ 9,950,653	\$ 8,525,838	\$ 8,947,708	\$ 8,947,708
Public Safety	\$ 28,926,520	\$ 28,881,431	\$ 33,942,411	\$ 32,764,835	\$ 32,042,157	\$ 32,042,157
Public Works	\$ 11,978,059	\$ 12,922,802	\$ 17,503,977	\$ 16,188,460	\$ 15,048,944	\$ 15,048,944
Economic Development	\$ 2,271,033	\$ 2,548,408	\$ 2,715,815	\$ 2,367,510	\$ 3,023,545	\$ 3,023,545
Cultural & Recreational	\$ 4,615,905	\$ 5,202,194	\$ 5,906,527	\$ 5,316,258	\$ 6,339,837	\$ 6,339,837
TOTAL GENERAL FUND EXPENDITURES	\$ 54,515,137	\$ 60,074,853	\$ 70,019,383	\$ 65,162,901	\$ 65,402,191	\$ 65,402,191
% budget change	8%	10.2%	16.6%			-6.6%

* as amended

**as of 7/20/09

FY 09-10 General Fund Expenditures (by Function)



General Fund Expenditure Trend

