

Section B

Question 9



OPERATING BUDGET SAMPLE BOOK: FY 2000-2001

- Additional future years of forecasted revenue, expenditure and fund balance (1 point per year beyond budget year, maximum of 5 points). 5 pts.
 - Summarized information qualifies.
 - If included in appendix, it becomes less official.
 - Reviewer may provide partial points for partial information. If only one year of future revenue and expenditures is included without fund balance, for example, may award only 2/3 point.

City of Concord
General Fund
TEN YEAR PROJECTION
For Year Ending June 30, 2000

	1999-00	2000-01	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Fund Balance 7/01	\$8,285,371	\$7,141,479	\$6,313,995	\$5,620,808	\$5,415,432	\$5,751,060	\$5,771,278	\$6,002,508	\$6,041,942	\$6,275,631
Add:										
Revenues	48,352,291	49,686,356	51,690,938	53,148,045	54,988,598	56,213,132	57,825,773	59,511,218	61,206,237	62,884,658
Loan Repayment							250,000			
Total Revenues	48,352,291	49,686,356	51,690,938	53,148,045	54,988,598	56,213,132	58,075,773	59,511,218	61,206,237	62,884,658
Less:										
Operations	47,092,808	48,888,007	50,574,465	52,177,421	53,549,970	55,127,914	56,779,543	58,406,784	59,907,548	61,675,411
CIP	2,403,375	1,625,833	1,809,660	1,176,000	1,103,000	1,065,000	1,065,000	1,065,000	1,065,000	1,065,000
Total Appropriations	49,496,183	50,513,840	52,384,125	53,353,421	54,652,970	56,192,914	57,844,543	59,471,784	60,972,548	62,740,411
Revenue Over(Under)	(1,143,892)	(827,484)	(693,187)	(205,376)	395,628	20,218	231,230	39,434	233,689	144,247
Appropriations										
10% Contingency Reserves	4,709,281	4,888,801	5,057,447	5,217,742	5,354,997	5,512,791	5,677,954	5,840,678	5,990,755	6,167,541
Fund Balance 6/30	\$2,432,198	\$1,425,194	\$563,362	\$197,690	\$395,063	\$258,487	\$324,554	\$201,264	\$284,876	\$252,337

CITY OF LAGUNA HILLS
Biennial Budget
FY 1999/00 - 2000/01

8-YEAR RESOURCE ALLOCATION PLAN

	ESTIMATE	PROJECTED							
	FY 98/99	FY 99/00	FY 00/01	FY 01/02	FY 02/03	FY 03/04	FY 04/05	FY 05/06	FY 06/07
(COST IN MILLIONS)									
Beginning Balance	14.7	20.1	8.6	7.4	9.7	7.6	9.8	10.4	11.5
Total Revenues	27.5	22.2	19.5	17.1	17	17.4	17.8	18.3	18.8
Operating Expenditures	10.0	11.5	12.1	12.5	12.8	13.1	13.5	13.9	14.0
Capital Expenditures	12.1	22.2	7.3	1.0	5.0	0.8	2.4	2.0	2.0
Debt Service	0.0	0.0	1.3	1.3	1.3	1.3	1.3	1.3	1.3
Total Expend.	22.1	33.7	20.7	14.8	19.1	15.2	17.2	17.2	17.3
Ending Cash Balance	20.1	8.6	7.4	9.7	7.6	9.8	10.4	11.5	13.0
Operating Ratio	1.57	1.34	1.19	1.17	1.14	1.15	1.15	1.15	1.15
Reserve Ratio	146%	173%	63%	53%	68%	51%	65%	68%	74%

Assumptions:	
Inflation Rate	2.50%
Retail Sales Growth Rate	2.50%
Assessed Value Growth Rate	2.50%
Sheriff's Contract Increment Rate	3.50%
Average Interest Rate	4.00%

FIVE-YEAR REVENUE AND EXPENDITURE FORECAST

	FY 2000 FINAL	FY 2001 FORECAST	FY 2002 FORECAST	FY 2003 FORECAST	FY 2004 FORECAST
Positions	114.99	114.99	114.99	114.99	114.99
Personnel Expense	\$ 6,382,728	\$ 6,574,210	\$ 6,771,436	\$ 6,974,579	\$ 7,183,817
Non-Personnel Expense	3,117,105	3,210,618	3,306,937	3,406,145	3,508,329
TOTAL EXPENDITURES	\$ 9,499,833	\$ 9,784,828	\$ 10,078,373	\$ 10,380,724	\$ 10,692,146
TOTAL REVENUE	\$ 10,558,857	\$ 10,875,623	\$ 11,201,891	\$ 11,537,948	\$ 11,884,087

A 3% inflation rate has been applied to the FY 2001 – FY 2004 expenses and revenue.

FISCAL YEAR 2001 – FISCAL YEAR 2004

No major projected requirements.