

# UNION CITY



This is  
**YOUR**  
**UNION CITY**

FY2011 BUDGET

# City of Union City

September 1, 2010 through August 31, 2011

## 100-General Fund

### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Real/Personal Property Tax	\$5,488,200	\$5,488,200	\$5,468,133	\$5,315,000	(\$173,200)	-3.2%
Water & Sewer Transfer	\$750,000	\$750,000	\$250,000	\$0	(\$750,000)	-100.0%
Local Option Sales Tax	\$2,852,700	\$2,852,700	\$2,814,781	\$2,815,000	(\$37,700)	-1.3%
Fines & Forfeitures	\$1,354,100	\$1,354,100	\$1,563,856	\$1,611,000	\$256,900	19.0%
Business & Occupational Tax	\$1,094,300	\$1,094,300	\$806,590	\$895,000	(\$199,300)	-18.2%
Franchise Fees	\$916,500	\$967,000	\$1,261,257	\$1,310,000	\$343,000	35.5%
Insurance Premium Tax	\$663,400	\$663,400	\$644,340	\$657,000	(\$6,400)	-1.0%
All Other	\$1,951,548	\$1,901,048	\$2,105,735	\$2,103,000	\$201,952	10.6%
Fund Balance <sup>1</sup>	\$2,828,306	\$2,828,306	\$0	\$4,566,288	\$1,737,982	61.4%
<b>TOTAL REVENUES</b>	<b>\$17,899,054</b>	<b>\$17,899,054</b>	<b>\$14,914,690</b>	<b>✓ \$19,272,288</b>	<b>\$1,373,234</b>	<b>7.7%</b>

<sup>1</sup>One-time represents 47% of the projected fund balance required to balance the Proposed Budget.

## 100-General Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
City Council	\$174,339	\$174,339	\$151,263	\$169,404	(\$4,935)	-2.8%
City Manager	\$337,761	\$347,761	\$320,597	\$353,933	\$6,172	1.8%
General Operations <sup>1</sup>	\$1,929,690	\$1,929,690	\$2,281,921	\$2,277,250	\$347,560	18.0%
E911 Operating Transfer	\$372,200	\$372,200	\$372,200	\$275,000	(\$97,200)	-26.1%
Capital Improvement Program <sup>2</sup>	\$501,500	\$817,200	\$501,500	\$775,000	(\$42,200)	-5.2%
E911 Operating Transfer	\$0	\$0	\$0	\$1,426,489	\$1,426,489	
Finance	\$488,439	\$488,439	\$460,903	\$500,966	\$12,527	2.6%
Legal Services	\$270,000	\$270,000	\$119,979	\$225,000	(\$45,000)	-16.7%
Human Resources	\$244,005	\$244,005	\$215,037	\$257,845	\$13,840	5.7%
Facilities and Buildings	\$430,200	\$114,500	\$414,171	\$85,500	(\$29,000)	-25.3%
City Clerk	\$253,268	\$253,268	\$197,565	\$228,116	(\$25,152)	-9.9%
Municipal Court	\$399,059	\$399,059	\$316,548	\$391,344	(\$7,715)	-1.9%
Police	\$4,551,429	\$4,551,429	\$4,439,248	\$4,590,044	\$38,615	0.8%
Fire Department	\$4,157,281	\$4,157,281	\$3,892,786	\$4,065,039	(\$92,242)	-2.2%
Public Services	\$2,040,004	\$2,040,004	\$2,056,129	\$1,950,708	(\$89,296)	-4.4%
Recreation	\$730,835	\$740,835	\$643,938	\$733,119	(\$7,716)	-1.0%
Community Development	\$519,044	\$634,044	\$579,435	\$597,531	(\$36,513)	-5.8%
Contingency	\$500,000	\$365,000	\$375,000	\$370,000	\$5,000	1.4%
<b>TOTAL EXPENDITURES</b>	<b>\$17,899,054</b>	<b>\$17,899,054</b>	<b>\$17,338,220</b>	<b>\$19,272,288</b>	<b>\$1,373,234</b>	<b>7.7%</b>

<sup>1</sup>General Operations includes Capital Investment, Insurance & professional

<sup>2</sup>Capital Improvement Program includes allocations from General Operations & Facilities and Buildings

## 100-General Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$7,684,306				
Proj Rev Surplus/(Shortfall)	(\$2,984,364)				
Proj Exp Savings/(Shortfall)	\$560,834				
Budgeted Fund Balance	(\$4,566,288)				
		<b>CY Impact</b>			
		(\$2,423,530)			
			(\$2,234,364)	Impact - Water & Sewer Transfer	
			\$1,651,734	Discretionary Expenses	
			(\$582,630)	Net Fund Balance Reservation	
					<b>Percent Fund Balance Used to Balance 86.8%</b>

**Estimated Ending Fund Bal \$694,488**

**Projected Ending Fund Balance 3.6%**

<sup>1</sup>As of August 31, 2008 CAFR Audit, Page #14 - Audited.

**City of Union City**  
September 1, 2010 through August 31, 2011

**210-Confiscated Assets Fund**

**Anticipated Revenues**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Interest Income	\$100	\$100	\$44	\$50	(\$50)	-50.0%
Budgeted Fund Balance	50,415	50,415	0	50,268	(147)	-0.3%
<b>TOTAL REVENUES</b>	<b>\$50,515</b>	<b>\$50,515</b>	<b>\$44</b>	<b>\$50,318</b>	<b>(\$197)</b>	<b>-0.4%</b>

**210-Confiscated Assets Fund**

**Anticipated Expenditures**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Police	\$50,515	\$50,515	\$192	\$50,318	(\$197)	-0.4%
<b>TOTAL EXPENDITURES</b>	<b>\$50,515</b>	<b>\$50,515</b>	<b>\$192</b>	<b>\$50,318</b>	<b>(\$197)</b>	<b>-0.4%</b>

**210-Confiscated Assets Fund**

**Fund Balance Analysis**

Beginning Fund Balance <sup>1</sup>	\$50,416				
Proj Rev Surplus/(Shortfall)	(\$50,471)	<b>CY Impact</b>			
Proj Exp Savings/(Shortfall)	\$50,323	(\$148)			
Budgeted Fund Balance	(\$50,268)				
<b>Estimated Ending Fund Bal</b>	<b>\$0</b>			<b>Percent Fund Balance Used to Balance</b>	<b>100.0%</b>
				<b>Projected Ending Fund Balance</b>	<b>0.0%</b>

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #54 - Audited.



# City of Union City

September 1, 2010 through August 31, 2011

## 215-Emergency 911 Fund

### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
E-911 Surcharge Cell Phones	\$115,000	\$115,000	\$124,375	\$124,000	\$9,000	7.8%
E-911 Surcharge Land Line	110,000	110,000	\$118,933	\$119,000	\$9,000	8.2%
Wireless Cell Tower	12,000	12,000	\$13,230	\$13,000	\$1,000	8.3%
General Fund Transfer In	372,200	372,200	\$372,200	\$275,000	(97,200)	-26.1%
Fund Balance	71,910	71,910	\$0	\$180,959	109,049	151.6%

<b>TOTAL REVENUES</b>	<b>\$681,110</b>	<b>\$681,110</b>	<b>\$628,738</b>	<b>\$711,959</b>	<b>\$30,849</b>	<b>4.5%</b>
-----------------------	------------------	------------------	------------------	------------------	-----------------	-------------

## 215-Emergency 911 Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Police <sup>1</sup>	\$681,110	\$681,110	\$602,166	\$711,959	\$30,849	4.5%

<b>TOTAL EXPENDITURES</b>	<b>\$681,110</b>	<b>\$681,110</b>	<b>\$602,166</b>	<b>\$711,959</b>	<b>\$30,849</b>	<b>4.5%</b>
---------------------------	------------------	------------------	------------------	------------------	-----------------	-------------

<sup>1</sup>Includes one-time renovation expenses of \$30,000.

## 215-Emergency 911 Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$207,064	
Proj Rev Surplus/(Shortfall)	(\$52,372)	CY Impact
Proj Exp Savings/(Shortfall)	\$78,944	\$26,572
Budgeted Fund Balance	(\$180,959)	

<b>Percent Fund Balance Used to Balance</b>	<b>77.5%</b>
---	--------------

<b>Estimated Ending Fund Bal</b>	<b>\$52,677</b>
----------------------------------	-----------------

<b>Projected Ending Fund Balance</b>	<b>7.4%</b>
--------------------------------------	-------------

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #54 - Audited.

# City of Union City

## September 1, 2010 through August 31, 2011

### 230-State Grants Fund

#### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
GateWay Grant	\$50,000	\$50,000	\$0	\$25,000	(\$25,000)	-50.0%
Interest Income	0	0	0	0	\$0	
Budgeted Fund Balance	0	0	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>(\$25,000)</b>	<b>-50.0%</b>

### 230-State Grants Fund

#### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
General Operating	\$50,000	\$50,000	\$0	\$25,000	(\$25,000)	-50.0%
<b>TOTAL EXPENDITURES</b>	<b>\$50,000</b>	<b>\$50,000</b>	<b>\$0</b>	<b>\$25,000</b>	<b>(\$25,000)</b>	<b>-50.0%</b>

### 230-State Grants Fund

#### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$0	
Proj Rev Surplus/(Shortfall)	(\$50,000)	CY Impact
Proj Exp Savings/(Shortfall)	\$50,000	\$0
Budgeted Fund Balance	\$0	

**Percent Fund Balance Used to Balance**

**Estimated Ending Fund Bal** \$0

**Projected Ending Fund Balance** 0.0%

<sup>1</sup>As of August 31, 2009 CAFR Audit, No activity.

## City of Union City

September 1, 2010 through August 31, 2011

### 240-Federal Grants Fund

#### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Fire Grant	\$10,000	\$10,000	\$1,445	✓\$10,000	\$0	0.0%
Police Grant	10,000	10,000	0	✓10,000	0	0.0%
JAG Grant	73,150	73,150	24,376	✓28,926	(44,224)	-60.5%
Safer Grant	0	0	37,212	0	0	
EECBG - GEFA Grant	0	0	0	✓157,500	157,500	
Transfer In General	-	-	\$0	✓\$9,000	9,000	
Interest Income	0	0	0	0	0	
Budgeted Fund Balance	55,020	55,020	0	✓24,376	(30,644)	-55.7%
<b>TOTAL REVENUES</b>	<b>\$148,170</b>	<b>\$148,170</b>	<b>\$63,033</b>	<b>\$239,802</b>	<b>\$91,632</b>	<b>61.8%</b>

### 240-Federal Grants Fund

#### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
General Operating	\$148,170	\$148,170	\$38,657	\$239,802	\$91,632	61.8%
<b>TOTAL EXPENDITURES</b>	<b>\$148,170</b>	<b>\$148,170</b>	<b>\$38,657</b>	<b>\$239,802</b>	<b>\$91,632</b>	<b>61.8%</b>

### 240-Federal Grants Fund

#### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$0	
Proj Rev Surplus/(Shortfall)	(\$85,137)	<b>CY Impact</b>
Proj Exp Savings/(Shortfall)	\$109,513	\$24,376
Budgeted Fund Balance	(\$24,376)	
<b>Estimated Ending Fund Bal</b>	<b>\$0</b>	<b>Percent Fund Balance Used to Balance 100.0%</b>
		<b>Projected Ending Fund Balance 0.0%</b>

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #54 - Audited.

# City of Union City

September 1, 2010 through August 31, 2011

## 246-ARRA Jag Federal Grant Fund

### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
JAG Grant	0	73,151	73,151	50,000	(23,151)	-31.6%
Interest Income	0	0	0	0	0	
Budgeted Fund Balance	0	0	0	0	0	
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$73,151</b>	<b>\$73,151</b>	<b>\$50,000</b>	<b>(\$23,151)</b>	<b>-31.6%</b>

## 246-ARRA Jag Federal Grant Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Police	\$0	\$73,151	\$73,151	\$50,000	(\$23,151)	-31.6%
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$73,151</b>	<b>\$73,151</b>	<b>\$50,000</b>	<b>(\$23,151)</b>	<b>-31.6%</b>

## 246-ARRA Jag Federal Grant Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$0	
Proj Rev Surplus/(Shortfall)	\$0	CY Impact
Proj Exp Savings/(Shortfall)	\$0	\$0
Budgeted Fund Balance	\$0	

**Percent Fund Balance Used to Balance**

**Estimated Ending Fund Bal \$0**

**Projected Ending Fund Balance 0.0%**

<sup>1</sup>As of August 31, 2009 CAFR Audit, No activity.

**City of Union City**  
September 1, 2010 through August 31, 2011

**254-Multiple Grants Fund**

**Anticipated Revenues**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Fire Misc Donations	\$5,000	\$5,000	\$0	\$10,000	\$5,000	100.0%
Police Misc Donations	5,000	\$5,000	\$19,536	10,000	\$5,000	100.0%
Transfer In General	-	-	\$0	\$23,833	23,833	
Interest Income	-	\$0	\$0	0	\$0	
Budgeted Fund Balance	(6,121)	(6,121)	0	(23,833)	(17,712)	289.4%

<b>TOTAL REVENUES</b>	<b>\$3,879</b>	<b>\$3,879</b>	<b>\$19,536</b>	<b>\$20,000</b>	<b>\$16,121</b>	<b>415.6%</b>
-----------------------	----------------	----------------	-----------------	-----------------	-----------------	---------------

**254-Multiple Grants Fund**

**Anticipated Expenditures**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
General Operating	\$3,879	\$3,879	\$16,892	\$20,000	\$16,121	415.6%

<b>TOTAL EXPENDITURES</b>	<b>\$3,879</b>	<b>\$3,879</b>	<b>\$16,892</b>	<b>\$20,000</b>	<b>\$16,121</b>	<b>415.6%</b>
---------------------------	----------------	----------------	-----------------	-----------------	-----------------	---------------

**254-Multiple Grants Fund**

**Fund Balance Analysis**

Beginning Fund Balance <sup>1</sup>	(\$26,477)	
Proj Rev Surplus/(Shortfall)	\$15,657	<b>CY Impact</b>
Proj Exp Savings/(Shortfall)	(\$13,013)	\$2,644
Budgeted Fund Balance	\$23,833	

<b>Percent Fund Balance Used to Balance</b>	<b>100.0%</b>
---	---------------

<b>Estimated Ending Fund Bal</b>	<b>\$0</b>
----------------------------------	------------

<b>Projected Ending Fund Balance</b>	<b>0.0%</b>
--------------------------------------	-------------

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #54 - Audited.



# City of Union City

September 1, 2010 through August 31, 2011

## 255-Motor Vehicle Rental Tax Fund

### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Motor Vehicle Taxes	\$75,000	\$75,000	\$84,738	\$89,000	\$14,000	18.7%
Budgeted Fund Balance	250,000	250,000	0	35,000	(215,000)	-86.0%
<b>TOTAL REVENUES</b>	<b>\$325,000</b>	<b>\$325,000</b>	<b>\$84,738</b>	<b>\$124,000</b>	<b>(\$201,000)</b>	<b>-61.8%</b>

## 255-Motor Vehicle Rental Tax Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
General Operating	\$75,000	\$325,000	\$325,000	\$124,000	(\$201,000)	-61.8%
<b>TOTAL EXPENDITURES</b>	<b>\$75,000</b>	<b>\$325,000</b>	<b>\$325,000</b>	<b>\$124,000</b>	<b>(\$201,000)</b>	<b>-61.8%</b>

## 255-Motor Vehicle Rental Tax Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$275,312				
Proj Rev Surplus/(Shortfall)	(\$240,262)	<b>CY Impact</b>			
Proj Exp Savings/(Shortfall)	\$0	(\$240,262)			
Budgeted Fund Balance	(\$35,000)				
				<b>Percent Fund Balance Used to Balance</b>	<b>99.9%</b>
<b>Estimated Ending Fund Bal</b>	<b>\$50</b>			<b>Projected Ending Fund Balance</b>	<b>0.0%</b>

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #54 - Audited. (Net of planned FY10 Transfer)

# City of Union City

September 1, 2009 through August 31, 2010

## 275-Hotel Motel Tax Fund

### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Hotel Motel Taxes	\$150,000	\$150,000	\$170,000	\$175,000	\$25,000	16.7%
Sponsorship Donations	\$0	\$0	\$0	\$0	\$0	
Budgeted Fund Balance	250,000	250,000	0	176,900	(73,100)	-29.2%
<b>TOTAL REVENUES</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$170,000</b>	<b>\$351,900</b>	<b>(\$48,100)</b>	<b>-12.0%</b>

## 275-Hotel Motel Tax Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Hotel Motel	\$400,000	\$400,000	\$304,205	\$351,900	(\$48,100)	-12.0%
<b>TOTAL EXPENDITURES</b>	<b>\$400,000</b>	<b>\$400,000</b>	<b>\$304,205</b>	<b>\$351,900</b>	<b>(\$48,100)</b>	<b>-12.0%</b>

## 275-Hotel Motel Tax Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$552,290				
Proj Rev Surplus/(Shortfall)	(\$230,000)				
Proj Exp Savings/(Shortfall)	\$95,795				
Budgeted Fund Balance	(\$176,900)				
		<b>CY Impact</b>			
		(\$134,205)			
			<b>Percent Fund Balance Used to Balance</b>		<b>42.3%</b>
<b>Estimated Ending Fund Bal</b>	<b>\$241,185</b>		<b>Projected Ending Fund Balance</b>		<b>68.5%</b>

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #54 - Audited. (Net of FY10 Budgeted)

# City of Union City

September 1, 2010 through August 31, 2011

## 287-Inmate Welfare Fund

### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Commissary Sales	\$197,485	\$197,485	\$127,024	\$84,775	(\$112,710)	-57.1%
Interest Earned	2,200	2,200	4,420	2,200	0	0.0%
Inmate Deposits	0	0	0	0	0	
Fund Balance	45,325	45,325	0	70,871	25,546	56.4%
<b>TOTAL REVENUES</b>	<b>\$245,010</b>	<b>\$245,010</b>	<b>\$131,444</b>	<b>\$157,846</b>	<b>(\$87,164)</b>	<b>-35.6%</b>

## 287-Inmate Welfare Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Corrections <sup>2</sup>	\$245,010	\$245,010	\$99,607	\$157,846	(\$87,164)	-35.6%
<b>TOTAL EXPENDITURES</b>	<b>\$245,010</b>	<b>\$245,010</b>	<b>\$99,607</b>	<b>\$157,846</b>	<b>(\$87,164)</b>	<b>-35.6%</b>

<sup>2</sup>Includes \$75,000 of contingency funding for future inmate related improvements.

## 287-Inmate Welfare Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$145,686				
Proj Rev Surplus/(Shortfall)	(\$113,566)	<b>CY Impact</b>			
Proj Exp Savings/(Shortfall)	\$145,403	\$31,837			
Budgeted Fund Balance	(\$70,871)				
<b>Estimated Ending Fund Bal</b>	<b>\$106,652</b>			<b>Percent Fund Balance Used to Balance</b>	<b>39.9%</b>
				<b>Projected Ending Fund Balance</b>	<b>67.6%</b>

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #54 - Audited. (Net of Estimated Inmate Deposit Payable)

## City of Union City

September 1, 2010 through August 31, 2011

### 291-TAD Fund

#### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
TAD Revenue	0	0	102,988	100,000	100,000	
Interest Income	0	0	0	0	0	
Budgeted Fund Balance	0	0	0	102,988	102,988	
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$102,988</b>	<b>\$202,988</b>	<b>\$202,988</b>	

### 291-TAD Fund

#### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
General Operating	\$0	\$0	\$0	\$202,988	\$202,988	
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$202,988</b>	<b>\$202,988</b>	

### 291-TAD Fund

#### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$0	<b>CY Impact</b> \$102,988	<b>Percent Fund Balance Used to Balance</b>	<b>100.0%</b>
Proj Rev Surplus/(Shortfall)	\$102,988			
Proj Exp Savings/(Shortfall)	\$0			
Budgeted Fund Balance	(\$102,988)			
<b>Estimated Ending Fund Bal</b>	<b>\$0</b>	<b>Projected Ending Fund Balance</b>		<b>0.0%</b>

<sup>1</sup>As of August 31, 2009 CAFR Audit, No activity.



# City of Union City

September 1, 2010 through August 31, 2011

## 310-2006 G.O. Bond Fund

### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Interest Earned	\$45,000	\$45,000	\$7,545	\$21,500	(\$23,500)	-52.2%
Fund Balance	7,041,693	7,041,693	0	4,580,110	(2,461,583)	-35.0%
<b>TOTAL REVENUES</b>	<b>\$7,086,693</b>	<b>\$7,086,693</b>	<b>\$7,545</b>	<b>\$4,601,610</b>	<b>(\$2,485,083)</b>	<b>-35.1%</b>

## 310-2006 G.O. Bond Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
2006 GO Bond	\$7,086,693	\$7,086,693	\$2,294,514	\$4,601,610	(\$2,485,083)	-35.1%
<b>TOTAL EXPENDITURES</b>	<b>\$7,086,693</b>	<b>\$7,086,693</b>	<b>\$2,294,514</b>	<b>\$4,601,610</b>	<b>(\$2,485,083)</b>	<b>-35.1%</b>

## 310-2006 G.O. Bond Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$6,867,079				
Proj Rev Surplus/(Shortfall)	(\$7,079,148)	<b>CY Impact</b>			
Proj Exp Savings/(Shortfall)	\$4,792,179	(\$2,286,969)			
Budgeted Fund Balance	(\$4,580,110)				
			<b>Percent Fund Balance Used to Balance</b>		<b>100.0%</b>
<b>Estimated Ending Fund Bal</b>	<b>\$0</b>		<b>Projected Ending Fund Balance</b>		<b>0.0%</b>

<sup>1</sup>As of August 31, 2008 CAFR Audit, Page #14 - Audited.

**City of Union City**  
September 1, 2010 through August 31, 2011

**343-Capital Grant Fund**

**Anticipated Revenues**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Federal Grant	\$2,106,000	\$2,106,000	\$0	\$2,106,000	\$0	0.0%
Transfer In General	501,500	501,500	501,500	145,766	(355,734)	-70.9%
Fund Balance	(45,766)	(45,766)	0	455,734	501,500	-1095.8%
<b>TOTAL REVENUES</b>	<b>\$2,561,734</b>	<b>\$2,561,734</b>	<b>\$501,500</b>	<b>\$2,707,500</b>	<b>\$145,766</b>	<b>5.7%</b>

<sup>1</sup>Park Avenue Phase I & II completed - reimbursement reflected.

**343-Capital Grant Fund**

**Anticipated Expenditures**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Public Services	\$2,561,734	\$2,561,734	\$0	\$2,707,500	\$145,766	5.7%
<b>TOTAL EXPENDITURES</b>	<b>\$2,561,734</b>	<b>\$2,561,734</b>	<b>\$0</b>	<b>\$2,707,500</b>	<b>\$145,766</b>	<b>5.7%</b>

**343-Capital Grant Fund**

**Fund Balance Analysis**

Beginning Fund Balance <sup>1</sup>	(\$45,766)				
Proj Rev Surplus/(Shortfall)	(\$2,060,234)				
Proj Exp Savings/(Shortfall)	\$2,561,734	CY Impact	\$501,500		
Budgeted Fund Balance	(\$455,734)				
<b>Estimated Ending Fund Bal</b>	<b>\$0</b>	<b>Percent Fund Balance Used to Balance</b>	<b>100.0%</b>		
		<b>Projected Ending Fund Balance</b>	<b>0.0%</b>		

<sup>1</sup>As of August 31, 2008 CAFR Audit, includes previous 340 series fund balances - Audited.

**City of Union City**  
September 1, 2010 through August 31, 2011

**345-CDBG Capital Grant Fund**

**Anticipated Revenues**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
2007 CDBG Grant <sup>1</sup>	\$44,910	\$44,910	\$60,000	\$0	(\$44,910)	-100.0%
2008 CDBG Grant <sup>1</sup>	\$37,655	\$37,655	\$50,000	\$0	(\$37,655)	-100.0%
2009 CDBG Grant	50,000	50,000	0	60,000	10,000	20.0%
2010 CDBG Grant	0	0	0	50,000	50,000	
Interest Income	0	0	0	0	0	
Budgeted Fund Balance	0	0	0	22,565	22,565	
<b>TOTAL REVENUES</b>	<b>\$132,565</b>	<b>\$132,565</b>	<b>\$110,000</b>	<b>\$132,565</b>	<b>\$0</b>	<b>0.0%</b>

<sup>1</sup>Park Avenue Phase I & II completed - reimbursement net of expenses previously recorded.

**345-CDBG Capital Grant Fund**

**Anticipated Expenditures**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Public Services	\$132,565	\$132,565	\$60,000	\$132,565	\$0	0.0%
<b>TOTAL EXPENDITURES</b>	<b>\$132,565</b>	<b>\$132,565</b>	<b>\$60,000</b>	<b>\$132,565</b>	<b>\$0</b>	<b>0.0%</b>

**345-CDBG Capital Grant Fund**

**Fund Balance Analysis**

Beginning Fund Balance <sup>1</sup>	(\$27,435)				
Proj Rev Surplus/(Shortfall)	(\$22,565)	CY Impact			
Proj Exp Savings/(Shortfall)	\$72,565	\$50,000			
Budgeted Fund Balance	(\$22,565)				
<b>Estimated Ending Fund Bal</b>	<b>\$0</b>			<b>Percent Fund Balance Used to Balance</b>	<b>100.0%</b>
				<b>Projected Ending Fund Balance</b>	<b>0.0%</b>

<sup>1</sup>As of August 31, 2008 CAFR Audit, Page #54 - Audited.

**City of Union City**  
September 1, 2010 through August 31, 2011

**350-Capital Projects Fund**

**Anticipated Revenues**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Interest Earned	\$0	\$0	\$0	\$0	\$0	
MARTA Offset Allocation	\$0	\$0	\$0	\$400,000	\$400,000	
Transfer In General	\$0	\$1,000,000	\$1,000,000	\$629,234	(\$370,766)	-37.1%
Fund Balance	0	0	0	1,000,000	1,000,000	
<b>TOTAL REVENUES</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$1,000,000</b>	<b>\$2,029,234</b>	<b>\$1,029,234</b>	<b>102.9%</b>

**350-Capital Projects Fund**

**Anticipated Expenditures**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Capital Projects	\$0	\$1,000,000	\$0	\$2,029,234	\$1,029,234	102.9%
<b>TOTAL EXPENDITURES</b>	<b>\$0</b>	<b>\$1,000,000</b>	<b>\$0</b>	<b>\$2,029,234</b>	<b>\$1,029,234</b>	<b>102.9%</b>

**350-Capital Projects Fund**

**Fund Balance Analysis**

Beginning Fund Balance <sup>1</sup>	\$0				
Proj Rev Surplus/(Shortfall)	\$0				
Proj Exp Savings/(Shortfall)	\$1,000,000	\$1,000,000			
Budgeted Fund Balance	(\$1,000,000)				
<b>Estimated Ending Fund Bal</b>	<b>\$0</b>				
				<b>Percent Fund Balance Used to Balance</b>	<b>100.0%</b>
				<b>Projected Ending Fund Balance</b>	<b>0.0%</b>

<sup>1</sup>As of August 31, 2009 - Reflects General Fund Transfer at Year-end - unaudited.



**City of Union City**  
September 1, 2010 through August 31, 2011

**410-2006 General Obligation Bond Debt Service Fund**

**Anticipated Revenues**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Interest Earned	\$0	\$0	\$373	\$0	\$0	
General Fund Transfer	690,000	690,000	690,000	916,000	226,000	32.8%
Fund Balance	236,575	236,575	0	10,000	(226,575)	-95.8%
<b>TOTAL REVENUES</b>	<b>\$926,575</b>	<b>\$926,575</b>	<b>\$690,373</b>	<b>\$926,000</b>	<b>(\$575)</b>	<b>-0.1%</b>

**410-2006 General Obligation Bond Debt Service Fund**

**Anticipated Expenditures**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
2006 GO Bond	\$926,575	\$926,575	\$917,575	\$926,000	(\$575)	-0.1%
<b>TOTAL EXPENDITURES</b>	<b>\$926,575</b>	<b>\$926,575</b>	<b>\$917,575</b>	<b>\$926,000</b>	<b>(\$575)</b>	<b>-0.1%</b>

**410-2006 General Obligation Bond Debt Service Fund**

**Fund Balance Analysis**

Beginning Fund Balance <sup>1</sup>	\$238,701				
Proj Rev Surplus/(Shortfall)	(\$236,202)	CY Impact			
Proj Exp Savings/(Shortfall)	\$9,000	(\$227,202)			
Budgeted Fund Balance	(\$10,000)				
<b>Estimated Ending Fund Bal</b>	<b>\$1,499</b>			<b>Percent Fund Balance Used to Balance</b>	<b>87.0%</b>
				<b>Projected Ending Fund Balance</b>	<b>0.2%</b>

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #14 - Audited.

# City of Union City

September 1, 2010 through August 31, 2011

## 419-2010 G.O. Debt Service Fund

### Anticipated Revenues

#### Fund 415 - 1997 G.O. Refinance

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Interest Earned	\$0	\$0	\$0	\$0	\$0	
General Fund Transfer	361,000	361,000	0	335,000	(26,000)	-7.2%
Fund Balance	0	0	0	0	0	

<b>TOTAL REVENUES</b>	<b>\$361,000</b>	<b>\$361,000</b>	<b>\$0</b>	<b>\$335,000</b>	<b>(\$26,000)</b>	<b>-7.2%</b>
-----------------------	------------------	------------------	------------	------------------	-------------------	--------------

## 419-2010 G.O. Debt Service Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
2010 GO Bond	\$361,000	\$361,000	\$0	\$335,000	(\$26,000)	-7.2%

<b>TOTAL EXPENDITURES</b>	<b>\$361,000</b>	<b>\$361,000</b>	<b>\$0</b>	<b>\$335,000</b>	<b>(\$26,000)</b>	<b>-7.2%</b>
---------------------------	------------------	------------------	------------	------------------	-------------------	--------------

## 419-2010 G.O. Debt Service Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$0	
Proj Rev Surplus/(Shortfall)	(\$361,000)	CY Impact
Proj Exp Savings/(Shortfall)	\$361,000	\$0
Budgeted Fund Balance	\$0	

**Percent Fund Balance Used to Balance**

**Estimated Ending Fund Bal \$0**

**Projected Ending Fund Balance 0.0%**

<sup>1</sup>Fund balance eliminated as part of closing.

**City of Union City**  
September 1, 2010 through August 31, 2011

**420-2010 COPS Debt Service Fund**

**Anticipated Revenues**

**Fund 416 - 1997 COPS Refinance**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Interest Earned	\$5,614	\$5,614	\$0	\$0	(\$5,614)	-100.0%
Jail Authority Fund Transfer	429,386	429,386	0	372,000	(57,386)	-13.4%
Fund Balance	0	0	0	0	0	

<b>TOTAL REVENUES</b>	<b>\$435,000</b>	<b>\$435,000</b>	<b>\$0</b>	<b>\$372,000</b>	<b>(\$63,000)</b>	<b>-14.5%</b>
-----------------------	------------------	------------------	------------	------------------	-------------------	---------------

**420-2010 COPS Debt Service Fund**

**Anticipated Expenditures**

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
2010 GO Bond	\$435,000	\$435,000	\$0	\$372,000	(\$63,000)	-14.5%

<b>TOTAL EXPENDITURES</b>	<b>\$435,000</b>	<b>\$435,000</b>	<b>\$0</b>	<b>\$372,000</b>	<b>(\$63,000)</b>	<b>-14.5%</b>
---------------------------	------------------	------------------	------------	------------------	-------------------	---------------

**420-2010 COPS Debt Service Fund**

**Fund Balance Analysis**

Beginning Fund Balance <sup>1</sup>	\$331,000	
Proj Rev Surplus/(Shortfall)	(\$435,000)	<b>CY Impact</b>
Proj Exp Savings/(Shortfall)	\$435,000	\$0
Budgeted Fund Balance	\$0	

<b>Percent Fund Balance Used to Balance</b>	<b>0.0%</b>
---	-------------

<b>Estimated Ending Fund Bal</b>	<b>\$331,000</b>
----------------------------------	------------------

<b>Projected Ending Fund Balance</b>	<b>89.0%</b>
--------------------------------------	--------------

<sup>1</sup>As of COPS Closing - Debt Service Reserve Requirement.

# City of Union City

September 1, 2010 through August 31, 2011

## 505-Water & Sewer Fund

### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Service Charges	125,000	125,000	117,926	118,000	(7,000)	-5.6%
Penalty On Late Pay	125,000	125,000	117,469	120,000	(5,000)	-4.0%
Water Sales	3,375,000	3,375,000	3,447,718	3,827,000	452,000	13.4%
Water Tap Fees	8,000	8,000	3,360	23,800	15,800	197.5%
Water Meter Sales	4,000	4,000	3,822	26,750	22,750	568.8%
Sewer Sales	1,305,000	1,305,000	1,421,466	1,450,000	145,000	11.1%
Sewer Tap Fees	14,000	14,000	5,880	42,400	28,400	202.9%
Interest Income	95,000	95,000	61,306	63,000	(32,000)	-33.7%
Other Revenue	1,000	1,000	5,765	6,000	5,000	500.0%
Sewer Connection Permits	\$35,000	\$35,000	15,204	142,708	\$107,708	307.7%
All Other	0	0	0	0	0	
Fund Balance	7,083,616	7,083,616	0	875,893	(6,207,723)	-87.6%
<b>TOTAL REVENUES</b>	<b>\$12,170,616</b>	<b>\$12,170,616</b>	<b>\$5,199,915</b>	<b>\$6,695,551</b>	<b>(\$5,475,065)</b>	<b>-45.0%</b>

<sup>1</sup>Included in revised jail management contract.

## 505-Water & Sewer Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Public Service & Finance <sup>2</sup>	\$12,170,616	\$12,170,616	\$11,338,067	\$6,695,551	(\$5,475,065)	-45.0%
<b>TOTAL EXPENDITURES</b>	<b>\$12,170,616</b>	<b>\$12,170,616</b>	<b>\$11,338,067</b>	<b>\$6,695,551</b>	<b>(\$5,475,065)</b>	<b>-45.0%</b>

<sup>2</sup>Includes Public Services, Finance Departments and 1996 Bond Retirement of \$5,040,000.

## 505-Water & Sewer Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$6,662,012	
Proj Rev Surplus/(Shortfall)	(\$6,970,701)	<b>CY Impact</b>
Proj Exp Savings/(Shortfall)	\$832,549	(\$5,638,152)
Depreciation - Noncash Item	\$500,000	
Budgeted Fund Balance	(\$875,893)	

<b>Percent Fund Balance Used to Balance</b>	<b>85.5%</b>
---	--------------

<b>Estimated Ending Fund Bal</b>	<b>\$147,967</b>
----------------------------------	------------------

<b>Projected Ending Fund Balance</b>	<b>2.2%</b>
--------------------------------------	-------------

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #18 - Audited.



# City of Union City

September 1, 2010 through August 31, 2011

## 540-Sanitation Fund

### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Sanitation Fee	\$796,000	\$796,000	\$781,928	\$782,000	(\$14,000)	-1.8%
Franchise Fee <sup>1</sup>	30,000	30,000	\$20,588	40,800	\$10,800	36.0%
Penalty Late Payment	12,000	12,000	\$20,595	21,000	\$9,000	75.0%
All Other	0	0	3,031	3,000	3,000	
Budgeted Fund Balance	\$200,000	\$200,000	\$0	\$156,200	(\$43,800)	-21.9%

<b>TOTAL REVENUES</b>	<b>\$1,038,000</b>	<b>\$1,038,000</b>	<b>\$826,141</b>	<b>\$1,003,000</b>	<b>(\$35,000)</b>	<b>-3.4%</b>
-----------------------	--------------------	--------------------	------------------	--------------------	-------------------	--------------

<sup>1</sup>Increase reflects impact of implementation of fee in middle of FY2010.

## 540-Sanitation Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Sanitation <sup>1</sup>	\$1,038,000	\$1,038,000	\$791,549	\$1,003,000	(\$35,000)	-3.4%

<b>TOTAL EXPENDITURES</b>	<b>\$1,038,000</b>	<b>\$1,038,000</b>	<b>\$791,549</b>	<b>\$1,003,000</b>	<b>(\$35,000)</b>	<b>-3.4%</b>
---------------------------	--------------------	--------------------	------------------	--------------------	-------------------	--------------

<sup>1</sup>Includes \$156,000 contingency and \$100,000 for Street Sweeping.

## 540-Sanitation Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$360,666	
Less Forecasted Fund Balance	\$0	
Proj Rev Surplus/(Shortfall)	(\$211,859)	<b>CY Impact</b>
Proj Exp Savings/(Shortfall)	\$246,451	\$34,593
Budgeted Fund Balance	(\$156,200)	

<b>Percent Fund Balance Used to Balance</b>	<b>39.5%</b>
---	--------------

<b>Estimated Ending Fund Bal</b>	<b>\$239,059</b>
----------------------------------	------------------

<b>Projected Ending Fund Balance</b>	<b>23.8%</b>
--------------------------------------	--------------

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #18 - Audited.

# City of Union City

September 1, 2010 through August 31, 2011

## 555-Correctional Bureau Fund

### Anticipated Revenues

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Jail Management Contract	3,877,000	3,877,000	\$2,508,828	\$3,015,005	(\$861,995)	-22.2%
Transport of Inmate	120,000	120,000	52,104	26,502	(93,498)	-77.9%
Fingerprint Fees	4,250	4,250	6,575	5,050	800	18.8%
Inmate Medical	80,000	80,000	57,355	25,021	(54,979)	-68.7%
Board Fees - City Inmates	0	0	3,154	0	0	
All Other	0	0	0	0	0	
Transfer In General	0	0	199,278	0	0	
Fund Balance	239,225	239,225	0	(56,573)	(295,798)	-123.6%

<b>TOTAL REVENUES</b>	<b>\$4,320,475</b>	<b>\$4,320,475</b>	<b>\$2,827,294</b>	<b>\$3,015,005</b>	<b>(\$1,305,470)</b>	<b>-30.2%</b>
-----------------------	--------------------	--------------------	--------------------	--------------------	----------------------	---------------

## 555-Correctional Bureau Fund

### Anticipated Expenditures

Description	FY10 Budget	Amended	Forecast	Proposed	Variance	Percent
Corrections	\$4,320,475	\$4,320,475	\$3,559,922	\$3,015,005	(\$1,305,470)	-30.2%

<b>TOTAL EXPENDITURES</b>	<b>\$4,320,475</b>	<b>\$4,320,475</b>	<b>\$3,559,922</b>	<b>\$3,015,005</b>	<b>(\$1,305,470)</b>	<b>-30.2%</b>
---------------------------	--------------------	--------------------	--------------------	--------------------	----------------------	---------------

## 555-Correctional Bureau Fund

### Fund Balance Analysis

Beginning Fund Balance <sup>1</sup>	\$676,056	
Proj Rev Surplus/(Shortfall)	(\$1,493,181)	<b>CY Impact</b>
Proj Exp Savings/(Shortfall)	\$760,553	(\$732,629)
Budgeted Fund Balance	\$56,573	

<b>Percent Fund Balance Used to Balance</b>	<b>100.0%</b>
---	---------------

<b>Estimated Ending Fund Bal</b>	<b>\$0</b>
----------------------------------	------------

<b>Projected Ending Fund Balance</b>	<b>0.0%</b>
--------------------------------------	-------------

<sup>1</sup>As of August 31, 2009 CAFR Audit, Page #18 - Audited.