

# FUNDS

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<b>ALL FUNDS SUMMARY</b>					
<b>Fund:</b>	All				
<b>Fund Description</b>					
N/A					
<b>Major Funding Sources</b>					
N/A					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 118,610,780</b>	<b>\$ 125,650,024</b>	<b>\$ 91,552,102</b>	<b>\$ 104,593,947</b>	<b>\$ 89,506,196</b>
<b>Revenues</b>					
A - Property Taxes	48,951,901	45,875,364	50,922,407	45,809,687	46,928,807
B - Sales Tax	6,106,168	5,344,473	5,860,500	5,146,000	5,394,100
C - Measure AA Sales Tax	-	-	700,000	4,000,000	4,500,000
D - Other Taxes	5,401,638	5,912,219	5,925,055	6,340,700	6,694,900
E - Licenses & Permits	1,717,201	1,689,832	1,565,000	1,635,500	1,156,300
F - Fines & Forfeitures	917,853	831,574	473,400	586,300	598,400
G - Intergovernmental Revenues	29,029,687	22,858,027	55,517,986	22,343,894	17,428,722
H - Charges for Services	8,140,291	6,731,855	6,473,268	4,904,203	6,968,594
I - Investment & Rental Income	4,818,308	2,141,188	2,829,955	968,170	1,166,270
J - Miscellaneous Revenues	1,631,202	1,174,781	944,742	259,801	265,414
K - Internal Service Fund Revenue	8,409,150	8,270,118	6,311,874	5,926,736	6,092,563
L - Other Financing Sources	294,088	23,563,892	26,512,955	3,200	3,200
M - Transfers In	8,120,518	16,492,353	22,073,700	4,071,200	4,244,200
<b>Total Revenues</b>	<b>\$ 123,538,004</b>	<b>\$ 140,885,675</b>	<b>\$ 186,110,842</b>	<b>\$ 101,995,390</b>	<b>\$ 101,441,471</b>
<b>Expenditures by Type</b>					
OPERATING					
51-Salaries	29,865,168	28,947,035	22,329,929	23,290,319	23,738,438
52-Benefits	14,912,724	14,415,631	10,608,629	11,652,402	12,058,245
53-Supplies	2,333,379	1,814,555	2,576,607	2,343,551	2,366,051
54-Services	18,098,161	38,464,206	33,186,372	33,828,517	34,583,953
56-Other Expenses	2,559,431	3,634,620	3,264,200	3,309,551	3,316,761
<i>Sub-Total Operating</i>	<i>\$ 67,768,863</i>	<i>\$ 87,276,048</i>	<i>\$ 71,965,737</i>	<i>\$ 74,424,340</i>	<i>\$ 76,063,448</i>
<b>CAPITAL OUTLAY</b>	<b>\$ 741,825</b>	<b>\$ 386,644</b>	<b>\$ 942,478</b>	<b>\$ 798,344</b>	<b>\$ 2,437,344</b>
<b>DEBT SERVICE</b>	<b>\$ 10,507,434</b>	<b>\$ 43,982,407</b>	<b>\$ 10,068,493</b>	<b>\$ 9,695,573</b>	<b>\$ 13,284,779</b>
<b>TRANSFERS OUT</b>	<b>\$ 8,120,518</b>	<b>\$ 16,492,353</b>	<b>\$ 22,073,700</b>	<b>\$ 4,071,200</b>	<b>\$ 4,244,200</b>
<b>CAPITAL IMPROVEMENT PLAN (CIP)</b>	<b>\$ 29,360,120</b>	<b>\$ 26,846,147</b>	<b>\$ 68,018,590</b>	<b>\$ 28,093,684</b>	<b>\$ 22,184,314</b>
<b>Total Expenditures by Type</b>	<b>\$ 116,498,760</b>	<b>\$ 174,983,598</b>	<b>\$ 173,068,997</b>	<b>\$ 117,083,141</b>	<b>\$ 118,214,085</b>
<b>Expenditures by Department</b>					
CC - City Council	504,701	476,090	496,246	520,511	521,512
CM - City Manager's Office	1,075,037	1,241,333	1,214,600	1,684,878	1,672,760
CA - City Attorney	524,469	465,478	450,000	450,000	450,000
CL - City Clerk	401,667	285,163	391,756	342,568	447,747
AS - Administrative Services	8,488,633	8,333,998	8,354,638	8,593,590	8,749,060
EC - Economic & Community Development	17,821,665	36,681,974	72,731,481	27,036,270	7,475,535
FS - Fire Services	12,029,699	11,744,296	10,208,168	10,352,227	10,629,061
LS - Leisure Services	3,966,869	4,086,424	5,596,971	5,491,758	5,488,662
PD - Police Department	21,194,714	19,641,020	20,688,195	20,716,117	22,845,966
PW - Public Works	30,837,414	19,488,937	34,640,591	22,893,924	36,997,277
ND - Non-Departmental	19,653,892	72,538,885	18,296,352	19,001,298	22,936,504
<b>Total Expenditures by Department</b>	<b>\$ 116,498,760</b>	<b>\$ 174,983,598</b>	<b>\$ 173,068,997</b>	<b>\$ 117,083,141</b>	<b>\$ 118,214,085</b>
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ 7,039,244</b>	<b>\$ (34,097,922)</b>	<b>\$ 13,041,845</b>	<b>\$ (15,087,751)</b>	<b>\$ (16,772,614)</b>
<b>End. Fund Bal., Jun 30</b>	<b>\$ 125,650,024</b>	<b>\$ 91,552,102</b>	<b>\$ 104,593,947</b>	<b>\$ 89,506,196</b>	<b>\$ 72,733,582</b>
<i>Reserve as Percentage (%) of Expenditures</i>	<i>107.86%</i>	<i>52.32%</i>	<i>60.43%</i>	<i>76.45%</i>	<i>61.53%</i>

**SCHEDULE OF TRANSFERS IN AND OUT**

<b>TRANSFERS OUT</b>			<b>TRANSFERS IN</b>			
<b>Fiscal Year</b>	<b>Fund</b>	<b>Amount</b>		<b>Fiscal Year</b>	<b>Fund</b>	<b>Amount</b>
2011-12	1110 - General Fund	1,089,000	→	2011-12	2020 - Post Employment Med Ben	1,089,000
2011-12	1110 - General Fund	10,000	→	2011-12	4100 - Capital Projects Fund	10,000
2011-12	1110 - General Fund	250,000	→	2011-12	1100X - Council CIP Reserve	250,000
2011-12	2040 - Recycling & Waste Mgmt	157,100	→	2011-12	1110 - General Fund	157,100
2011-12	3311 - Pension (PERS) Clearing	100,000	→	2011-12	1110 - General Fund	100,000
2011-12	3333 - CFD 97-1 Special Tax Fund	565,100	→	2011-12	3332 - CFD 97-1 Debt Service Fund	565,100
2011-12	7410 - RDA Low/Mod Income Hsg	1,900,000	→	2011-12	7300 - RDA Debt Service Fund	1,900,000
<b>Fiscal Year 2011-12 Total</b>		<b>4,071,200</b>				<b>4,071,200</b>
<b>TRANSFERS OUT</b>			<b>TRANSFERS IN</b>			
<b>Fiscal Year</b>	<b>Fund</b>	<b>Amount</b>		<b>Fiscal Year</b>	<b>Fund</b>	<b>Amount</b>
2012-13	1110 - General Fund	1,089,000	→	2012-13	2020 - Post Employment Med Ben	1,089,000
2012-13	1110 - General Fund	10,000	→	2012-13	4100 - Capital Projects Fund	10,000
2012-13	1110 - General Fund	250,000	→	2012-13	1100X - Council CIP Reserve	250,000
2012-13	2040 - Recycling & Waste Mgmt	232,100	→	2012-13	1110 - General Fund	232,100
2012-13	3311 - Pension (PERS) Clearing	100,000	→	2012-13	1110 - General Fund	100,000
2012-13	3333 - CFD 97-1 Special Tax Fund	563,100	→	2012-13	3332 - CFD 97-1 Debt Service Fund	563,100
2012-13	7410 - RDA Low/Mod Income Hsg	2,000,000	→	2012-13	7300 - RDA Debt Service Fund	2,000,000
<b>Fiscal Year 2012-13 Total</b>		<b>4,244,200</b>				<b>4,244,200</b>

## CITY OF UNION CITY

ALL FUND BALANCE SUMMARY								
		FY 2011-12			FY 2012-13			
		Beg. Bal.	Revenues	Expend.	Beg. Bal.	Revenues	Expend.	End. Bal.
<b>Governmental Funds ↓</b>		<b>56,219,903</b>	<b>60,304,193</b>	<b>68,839,432</b>	<b>47,684,664</b>	<b>62,374,553</b>	<b>77,384,745</b>	<b>32,674,472</b>
111X	General Fund	3,876,162	39,560,048	39,249,250	4,186,960	40,964,199	40,320,121	4,831,038
1110X	Council CIP Reserve	475,000	250,000	-	725,000	250,000	-	975,000
711X	RDA Cap Proj Non-Hsg Fnds	31,822,819	423,443	4,246,987	27,999,275	(120,453)	18,054,243	9,824,579
7300	RDA Debt Service Fund	11,794,424	16,370,702	14,585,406	13,579,720	17,480,807	14,864,203	16,196,324
74XX	RDA Low/Mod Income Hsg	8,251,498	3,700,000	10,757,789	1,193,709	3,800,000	4,146,178	847,531
<b>Special Revenue Funds ↓</b>		<b>14,999,545</b>	<b>17,690,217</b>	<b>18,247,894</b>	<b>14,441,869</b>	<b>17,696,348</b>	<b>18,421,283</b>	<b>13,716,933</b>
2011	Retiremt/Benefit Reserv	783,206	-	-	783,206	-	-	783,206
2020	Post-Employment Med Ben	3,654,214	1,124,000	231,851	4,546,363	1,124,000	239,061	5,431,302
2030	Solid Waste Assessment	4,263,280	-	448,275	3,815,005	-	450,063	3,364,942
2040	Recycling & Waste Mgmt	(76,456)	242,000	164,100	1,444	249,200	239,400	11,244
2050	AC Waste Import Mitig.	184,017	56,300	134,000	106,317	58,000	134,000	30,317
2055	Meas D Waste Reduct./Recycling	160,000	160,000	152,000	168,000	160,000	152,000	176,000
2110	SLEF	(6,262)	54,900	27,393	21,245	54,900	27,393	48,752
2120	Asset Seizure Fund	16,369	12,900	12,743	16,526	12,900	12,743	16,683
2130	SACGVSTF	710	229,501	161,029	69,182	229,501	161,491	137,192
2210	Fire Equip Acquisition	462,018	46,000	-	508,018	46,000	-	554,018
2220	CUPA/APSA Grant	14,487	120	-	14,607	120	-	14,727
2230	EMS Enhancement Fund	185	566,800	564,983	2,002	583,800	583,275	2,527
2240	Pub. Safety Parcel Tax	(126,845)	2,841,800	2,708,727	6,228	2,898,500	2,893,873	10,854
2250	911 Emergency Comm Sys ResP.	242,664	6,600	249,240	24	-	-	24
2260	Union Landing PBID	214,434	609,342	635,942	187,834	613,553	640,953	160,434
2310	Housing & Community Dev	73,680	785,772	708,709	150,743	785,772	710,473	226,042
2320	HOMES Fund	105,942	31,000	36,000	100,942	31,000	36,000	95,942
2330	Housing In-Lieu Fund	421,854	75,000	72,600	424,254	75,000	72,600	426,654
2410	Leisure Revolving Fund	246,241	1,961,637	2,086,136	121,741	2,069,680	2,089,180	102,242
2420	Parent Project Fund	4,125	41,119	41,119	4,125	41,329	41,329	4,125
2430	Cal-Grip Grant: Youth/Family Svcs	-	-	-	-	-	-	-
2440	Youth Viol Prevent/Interv (Meas UU	484,477	500,000	727,629	256,848	500,000	750,798	6,049
2510	State Gas Tax Fund	637,844	2,052,000	2,071,350	618,494	2,092,000	2,241,567	468,928
2520	Traffic Congestion	-	-	-	-	-	-	-
2530	Prop 1B Fund	-	-	-	-	-	-	-
254X	Measure B/ACTIA Funds	25,372	750,000	725,474	49,899	764,000	665,474	148,425
2550	Special Parks Fund	238,225	5,000	50,000	193,225	5,000	80,000	118,225
2560	DIPSA CFD 1996-1 Maint Assmnt	636,265	545,900	742,491	439,674	562,300	745,056	256,918
2570	CFD 2005-1	142,764	118,500	190,600	70,664	122,100	190,800	1,964
2575	CFD 2006-1 Fund	109,104	92,700	142,914	58,890	95,500	146,326	8,064
2580	Clean Water Fund	499,697	1,425,000	1,481,298	443,399	1,425,000	1,492,689	375,710
259X	LLAD Funds	155,167	2,566,000	2,549,383	171,784	2,570,000	2,561,747	180,037
2610	Traffic Signalization	98,560	1,000	40,000	59,560	1,000	20,000	40,560
2620	A.W. Vehicle Impact Fee	345,241	188,000	300,000	233,241	194,000	400,000	27,241
2630	CIWMB Used Oil Block Gr	(219)	12,362	12,143	0	12,362	12,362	0
2640	Greenhaven Fund	155,911	15,200	-	171,111	15,200	-	186,311
2650	Code Enforcement	30,337	-	10,000	20,337	-	10,000	10,337
2660	DIPSA Development Fund	539,542	5,000	201,000	343,542	5,000	321,000	27,542
2670	511 Area Improvements	-	-	-	-	-	-	-
277X	ARRA Grants	263,395	568,765	568,765	263,395	299,630	299,630	263,395
<b>Debt Service Funds ↓</b>		<b>3,914,414</b>	<b>2,468,900</b>	<b>2,968,077</b>	<b>3,415,237</b>	<b>2,556,200</b>	<b>3,038,673</b>	<b>2,932,764</b>
331X	PERS Bond Funds	2,500,311	1,260,000	1,759,492	2,000,819	1,330,000	1,834,878	1,495,941
3320	Tri-Cities Wste Fac D/S	-	-	-	-	-	-	-
333X	CFD Funds	1,414,103	1,208,900	1,208,585	1,414,418	1,226,200	1,203,795	1,436,823
3341	PFA Ref. Revenue Bonds	-	-	-	-	-	-	-
33XX	Special Assessment Districts	-	-	-	-	-	-	-
<b>Capital Projects Funds ↓</b>		<b>7,217,548</b>	<b>12,524,224</b>	<b>17,633,115</b>	<b>2,108,657</b>	<b>9,510,500</b>	<b>9,762,717</b>	<b>1,856,440</b>
4100	Capital Projects Fund	35,602	12,423,724	12,423,724	35,602	7,510,000	7,510,000	35,602
4110	Cap. Facilities Improv.	2,210,473	100,000	1,854,554	455,919	2,000,000	2,252,717	203,202
4120	Park Facilities Fund	936,295	-	-	936,295	-	-	936,295
413X	Bridge Benefit District	580,826	-	-	580,826	-	-	580,826
4140	CFD 97-1 Construction	99,515	500	-	100,015	500	-	100,515
4150	Measure WW Fund	3,354,837	-	3,354,837	-	-	-	-

## CITY OF UNION CITY

<b>ALL FUND BALANCE SUMMARY</b>								
		<b>FY 2011-12</b>			<b>FY 2012-13</b>			
		<b>Beg. Bal.</b>	<b>Revenues</b>	<b>Expend.</b>	<b>Beg. Bal</b>	<b>Revenues</b>	<b>Expend.</b>	<b>End. Bal.</b>
<b>Proprietary Funds ↓</b>		<b>7,231,257</b>	<b>4,155,370</b>	<b>4,155,370</b>	<b>7,231,257</b>	<b>4,355,557</b>	<b>4,355,557</b>	<b>7,231,257</b>
5110	Transit	6,670,550	3,369,594	3,369,594	6,670,550	3,527,014	3,527,014	6,670,550
5120	Paratransit	560,707	785,776	785,776	560,707	828,542	828,542	560,707
<b>Internal Service Funds ↓</b>		<b>15,011,280</b>	<b>4,852,486</b>	<b>5,239,253</b>	<b>14,624,513</b>	<b>4,948,313</b>	<b>5,251,110</b>	<b>14,321,716</b>
6110	Workers Comp Self-Ins.	7,754,833	1,695,000	1,667,208	7,782,625	1,705,000	1,667,950	7,819,675
612X	Garage Funds	3,035,499	1,786,150	2,152,370	2,669,280	1,787,150	2,163,305	2,293,125
6130	Gen Liability Self-Ins	4,220,947	1,371,336	1,419,675	4,172,608	1,456,163	1,419,855	4,208,916
<b>TOTAL ALL FUNDS</b>		<b>104,593,947</b>	<b>101,995,390</b>	<b>117,083,141</b>	<b>89,506,196</b>	<b>101,441,471</b>	<b>118,214,085</b>	<b>72,733,582</b>

**FUND BALANCE CHANGES SUMMARY***Only increases (green) or decreases (red) greater than 10% will be explained*

		FY 10-11 End. Bal.	Change	FY 11-12 End. Bal.	Change	FY 12-13 End. Bal.
<b>Governmental Funds ↓</b>		<b>56,219,903</b>		<b>47,684,664</b>		<b>32,674,472</b>
111X	General Fund	3,876,162	8%	4,186,960	15%	4,831,038
1110X	Council CIP Reserve	475,000	53%	725,000	34%	975,000
711X	RDA Cap Proj Non-Hsg Fnds	31,822,819	-12%	27,999,275	-65%	9,824,579
7300	RDA Debt Service Fund	11,794,424	15%	13,579,720	19%	16,196,324
74XX	RDA Low/Mod Income Hsg	8,251,498	-86%	1,193,709	-29%	847,531
<b>Special Revenue Funds ↓</b>		<b>14,999,545</b>		<b>14,441,869</b>		<b>13,716,933</b>
2011	Retiremt/Benefit Reserv	783,206	0%	783,206	0%	783,206
2020	Post-Employment Med Ben	3,654,214	24%	4,546,363	19%	5,431,302
2030	Solid Waste Assessment	4,263,280	-11%	3,815,005	-12%	3,364,942
2040	Recycling & Waste Mgmt	(76,456)	102%	1,444	679%	11,244
2050	AC Waste Import Mitig.	184,017	-42%	106,317	-71%	30,317
2055	Meas D Waste Reduct./Recycling	160,000	5%	168,000	5%	176,000
2110	SLEF	(6,262)	439%	21,245	129%	48,752
2120	Asset Seizure Fund	16,369	1%	16,526	1%	16,683
2130	SACGVSTF	710	9639%	69,182	98%	137,192
2210	Fire Equip Acquisition	462,018	10%	508,018	9%	554,018
2220	CUPA/APSA Grant	14,487	1%	14,607	1%	14,727
2230	EMS Enhancement Fund	185	983%	2,002	26%	2,527
2240	Pub. Safety Parcel Tax	(126,845)	105%	6,228	74%	10,854
2250	911 Emergency Comm Sys ResP.	242,664	-100%	24	0%	24
2260	Union Landing PBID	214,434	-12%	187,834	-15%	160,434
2310	Housing & Community Dev	73,680	105%	150,743	50%	226,042
2320	HOMES Fund	105,942	-5%	100,942	-5%	95,942
2330	Housing In-Lieu Fund	421,854	1%	424,254	1%	426,654
2410	Leisure Revolving Fund	246,241	-51%	121,741	-16%	102,242
2420	Parent Project Fund	4,125	0%	4,125	0%	4,125
2430	Cal-Grip Grant: Youth/Family Srvs	-	N/A	-	N/A	-
2440	Youth Viol Prevent/Interv (Meas UU)	484,477	-47%	256,848	-98%	6,049
2510	State Gas Tax Fund	637,844	-3%	618,494	-24%	468,928
2520	Traffic Congestion	-	N/A	-	N/A	-
2530	Prop 1B Fund	-	N/A	-	N/A	-
254X	Measure B/ACTIA Funds	25,372	97%	49,899	197%	148,425
2550	Special Parks Fund	238,225	-19%	193,225	-39%	118,225
2560	DIPSA CFD 1996-1 Maint Assmnt	636,265	-31%	439,674	-42%	256,918
2570	CFD 2005-1	142,764	-51%	70,664	-97%	1,964
2575	CFD 2006-1 Fund	109,104	-46%	58,890	-86%	8,064
2580	Clean Water Fund	499,697	-11%	443,399	-15%	375,710
259X	LLAD Funds	155,167	11%	171,784	5%	180,037
2610	Traffic Signalization	98,560	-40%	59,560	-32%	40,560
2620	A.W. Vehicle Impact Fee	345,241	-32%	233,241	-88%	27,241
2630	CIWMB Used Oil Block Gr	(219)	100%	0	0%	0
2640	Greenhaven Fund	155,911	10%	171,111	9%	186,311
2650	Code Enforcement	30,337	-33%	20,337	-49%	10,337
2660	DIPSA Development Fund	539,542	-36%	343,542	-92%	27,542
2670	511 Area Improvements	-	N/A	-	N/A	-
277X	ARRA Grants	263,395	0%	263,395	0%	263,395
<b>Debt Service Funds ↓</b>		<b>3,914,414</b>		<b>3,415,237</b>		<b>2,932,764</b>
331X	PERS Bond Funds	2,500,311	-20%	2,000,819	-25%	1,495,941
3320	Tri-Cities Wste Fac D/S	-	N/A	-	N/A	-
333X	CFD Funds	1,414,103	0%	1,414,418	2%	1,436,823
3341	PFA Ref. Revenue Bonds	-	N/A	-	N/A	-
33XX	Special Assessment Districts	-	N/A	-	N/A	-

**FUND BALANCE CHANGES SUMMARY***Only increases (green) or decreases (red) greater than 10% will be explained*

		FY 10-11 End. Bal.	Change	FY 11-12 End. Bal.	Change	FY 12-13 End. Bal.
<b>Capital Projects Funds ↓</b>		<b>7,217,548</b>		<b>2,108,657</b>		<b>1,856,440</b>
4100	Capital Projects Fund	35,602	0%	35,602	0%	35,602
4110	Cap. Facilities Improv.	2,210,473	-79%	455,919	-55%	203,202
4120	Park Facilities Fund	936,295	0%	936,295	0%	936,295
413X	Bridge Benefit District	580,826	0%	580,826	0%	580,826
4140	CFD 97-1 Construction	99,515	1%	100,015	0%	100,515
4150	Measure WW Fund	3,354,837	-100%	-	N/A	-
<b>Proprietary Funds ↓</b>		<b>7,231,257</b>		<b>7,231,257</b>		<b>7,231,257</b>
5110	Transit	6,670,550	0%	6,670,550	0%	6,670,550
5120	Paratransit	560,707	0%	560,707	0%	560,707
<b>Internal Service Funds ↓</b>		<b>15,011,280</b>		<b>14,624,513</b>		<b>14,321,716</b>
6110	Workers Comp Self-Ins.	7,754,833	0%	7,782,625	0%	7,819,675
612X	Garage Funds	3,035,499	-12%	2,669,280	-14%	2,293,125
6130	Gen Liability Self-Ins	4,220,947	-1%	4,172,608	1%	4,208,916
<b>TOTAL ALL FUNDS</b>		<b>104,593,947</b>		<b>89,506,196</b>		<b>72,733,582</b>

## FUND BALANCE CHANGE EXPLANATION AND CONSEQUENCES

*Only increases (green) or decreases (red) greater than 10% will be explained*

### Governmental Funds

**111X) General Fund** - shows a 15% increase in FY 2012-13 due to the fact that it expect to keep its expenditures in check while at the same time receiving increasing revenues from: Property Tax, Sales Tax, Measure AA Sales Tax, Other Taxes, Investment Income and Transfers In. Measure AA is specifically expected to generate \$500,000 more in FY 2012-13 than it did in FY 2011-12 as the economy improves.

**1110X) Council CIP Reserve** - shows a fund balance increase of 53% and 34% respectively in FY 2011-12 and FY 2012-13 since its receives \$250,000 annually from General Fund as a transfer in, but has no projects being planned for fund. This money is accumulating, but can be used for unexpected projects. The City has used it in the past for an emergency generator that failed.

**711X) RDA Cap Proj Non-Hsg Funds** - shows a fund balance decrease of 12% and 65% respectively in FY 2011-12 and FY 2012-13. This fund accounts for the acquisition or construction of major capital facilities in the Redevelopment Project Area. The fund receives tax increment revenue. In the two fiscals years in question, large capital projects are planned which will draw down fund balance.

**7300) RDA Debt Service** - shows a fund balance increase of 15% and 19% respectively in FY 2011-12 and FY 2012-13. This fund accounts for the receipt of tax increment and the payment of the Agency's debt, including pass-through payments. In FY 2011-12 and 2012-13, debt service and pass through payments are less than tax increment revenue.

**74XX) RDA Low/Mod Income Hsg** - shows a fund balance decrease of 86% and 29% respectively in FY 2011-12 and FY 2012-13. This fund accounts for the acquisition or construction of major capital facilities in the Redevelopment Project Area that are housing related. The fund receives tax increment revenue. In the two fiscals years in question, large capital projects namely in the BART Station District are planned which will draw down fund balance.

### Special Revenue Funds

**2020) Post Employment Med Ben** - shows a fund balance increase of 24% and 19% respectively in FY 2011-12 and FY 2012-13. This fund accounts for funds to be used to pay for future expenses related to post-employment benefits other than pension plans. These plans mainly exist in Police and Fire and the City is working towards fully funding each. As of yet, there are very little annual expenditures. As such, the fund balance will build until more of the workforce retirees and uses their benefits.

**2030) Solid Waste Assessment** - shows a fund balance decrease of 11% and 12% respectively in FY 2011-12 and FY 2012-13. This fund accounts for funds from levies on properties for the collection of solid waste. The City uses these proceeds for staffing and contractual services related to waste diversion programs. Over the next two years, the City expects to draw down this fund balance until it is eventually \$0. No further revenues are expected.

**2040) Recycling & Waste Mgmt** - shows a fund balance decrease of 102% in FY 2011-12 and an increase of 679% in FY 2012-13. This fund is to account for the City's recycling awareness program. Revenues are received in the way of fee income and usually fully cover expenditures. The fund balance is usually small and can fluctuate slightly from year to year.

**2050) AC Waste Import Mitig.** - shows a fund balance decrease of 42% and 71% respectively in FY 2011-12 and FY 2012-13. This fund accounts for grant funds received from the Alameda County Waste Management Authority. The funds are to be spent on waste reduction efforts. The City plans to gradually spend down fund balance on worthwhile projects, but then curtail expenditures as goals are met.

**2110) SLEF** - shows a fund balance increase of 439% and 129% respectively in FY 2011-12 and FY 2012-13. This fund accounts for State monies received under AB 3229, the Citizen's Option for Public Safety, used for front line law enforcement services. Over the next two years, the City does not plan to run many projects that would fall under this fund, but will in future years. Thus, fund balance will increase.

**2130) SACGVSTF** - shows a fund balance increase of 9639% and 98% respectively in FY 2011-12 and FY 2012-13. This fund accounts for activities of the Southern Alameda County (SAC) Gang Violence Suppression Task Force. Revenues are mainly received in the way of expenditure reimbursements and most years, revenues and expenditures will equal. The next two fiscal years show fund balance increases due to timing of revenues and expenditures. It is an anomaly.

**2230) EMS Enhancement Fund** - shows a fund balance increase of 983% and 26% respectively in FY 2011-12 and FY 2012-13. This fund accounts for paramedic and first responder activities and receives property tax revenues. The City is trying to match expenditures to revenues and the fund balance should remain close to \$0, but will fluctuate slightly from year to year and due to small amount of fund balance, this will magnify percentage changes.

## FUND BALANCE CHANGE EXPLANATION AND CONSEQUENCES

*Only increases (green) or decreases (red) greater than 10% will be explained*

**2240) Pub. Safety Parcel Tax** - shows a fund balance increase of 105% and 74% respectively in FY 2011-12 and FY 2012-13. This fund accounts for money received from excise tax on developed real property and is to be used for public safety expenditures. The City is trying to match expenditures to revenues and the fund balance should remain close to \$0, but will fluctuate slightly from year to year and due to small amount of fund balance, this will magnify percentage changes.

**2250) 911 Emergency Comm Sys Response** - shows a fund balance decrease of 100% in FY 2011-12. This fund accounted for operating and capital costs associated with operation of a 911 emergency communication systems. Revenues were from a billing attached to telephone bills of citizens. The fee has since been deemed illegal and the City is spending down the remaining fund balance to offset dispatch personnel costs in FY 2011-12.

**2260) Union Landing PBID** - shows a fund balance decrease of 12% and 15% respectively in FY 2011-12 and FY 2012-13. This fund accounts for monies paid by Union Landing business owners for the establishment of a Property Based Improvement District (PBID) and enhanced public safety protection. In most years, expenditures should equal revenues, but the City has built up a slight reserve the past few years which it is now spending down on service related costs.

**2310) Housing & Community Dev** - shows a fund balance increase of 105% and 50% respectively in FY 2011-12 and FY 2012-13. This fund accounts for Community Development Block Grant (CDBG) entitlement funds received from the U.S. Department of Housing and Urban Development (HUD). The funds provide for public services and housing rehabilitation loans. In most years, revenues should match expenditures, but the City has built up a slight fund balance and this will be spent down. The fund balance is an anomaly.

**2410) Leisure Revolving Fund** - shows a fund balance decrease of -51% and -16% respectively in FY 2011-12 and FY 2012-13. This fund accounts for all Leisure Services Department fee based programs. The fund has built up a balance over the past few years and the City is making a conscious effort to spend it down so as to reduce the impact on the General Fund.

**2440) Youth Violence Prevention/Intervention** - shows a fund balance decrease of -47% and -98% respectively in FY 2011-12 and FY 2012-13. This fund accounts for monies received from a public safety parcel tax approved in November 2008 for the express purpose of funding youth violence prevention programs. Due to staffing vacancies, the fund has built up a fund balance over the last two fiscal year, but the City is working to spend this down and then backfill operating expenses with future grant monies.

**254X) Measure B/ACTIA** - shows a fund balance increase of 97% and 197% respectively in FY 2011-12 and FY 2012-13. This fund accounts for the City's share of the proceeds of a half-cent sales tax and is to be for construction and maintenance of streets and roads and to support transit and paratransit services. The City is not anticipating the need for many street related projects the next two years and thus this fund balance will increase as the City waits on future promising projects.

**2550) Special Parks Fund** - shows a fund balance decrease of -19% and -39% respectively in FY 2011-12 and FY 2012-13. This fund accounts for taxes and developer fees received to develop new parks and improve existing ones. The City has identified several projects over the next few years which will draw down fund balance.

**2560) CFD 1996-1** - shows a fund balance decrease of -31% and -42% respectively in FY 2011-12 and FY 2012-13. This fund accounts for special tax assessments received from CFD 1996-1 area and to be used for public safety services in that area. The fund had a large fund balance and the City is drawing it down so as to limit cost impacts on the General Fund. At some point though, costs will have to be reduced or placed back on the General Fund.

**2570) CFD 2005-1** - shows a fund balance decrease of -51% and -97% respectively in FY 2011-12 and FY 2012-13. This fund accounts for special tax assessments received from CFD 2005-1 area and to be used for public safety services in that area. The fund had a large fund balance and the City is drawing it down so as to limit cost impacts on the General Fund. At some point though, costs will have to be reduced or placed back on the General Fund.

**2575) CFD 2006-1** - shows a fund balance decrease of -46% and -86% respectively in FY 2011-12 and FY 2012-13. This fund accounts for special tax assessments received from CFD 2006-1 area and to be used for public safety services in that area. The fund had a large fund balance and the City is drawing it down so as to limit cost impacts on the General Fund. At some point though, costs will have to be reduced or placed back on the General Fund.

**2580) Clean Water Fund** - shows a fund balance decrease of -11% and -15% respectively in FY 2011-12 and FY 2012-13. This fund accounts for monies to be received to implement the Federal Clean Water Act. For the past few years and continuing into the next two, some Environmental Service related costs will be charged to this fund. Those costs will be gradually taken off and shifted to the General Fund.

## FUND BALANCE CHANGE EXPLANATION AND CONSEQUENCES

*Only increases (green) or decreases (red) greater than 10% will be explained*

**259X) LLAD Funds** - shows a fund balance increase of 11% in FY 2011-12. This fund accounts for monies collected for special assessments in the City for the purpose of landscape, lighting and streets improvements. In most years, the revenues should equal the expenditures and the City is working to draw down a fund balance that has accumulated over the years so as to reduce impact on the General Fund.

**2610) Traffic Signalization** - shows a fund balance decrease of -40% and -32% respectively in FY 2011-12 and FY 2012-13. This fund accounts for monies received from developers for the purpose of traffic signal installation. The City is working to spend this down as it identifies new intersections to upgrade with Light Emitting Diode (LED) signals.

**2620) A.W. Vehicle Impact Fee** - shows a fund balance decrease of -32% and -88% respectively in FY 2011-12 and FY 2012-13. This fund accounts for monies paid the City under terms of an agreement with Allied Waste and is to be used for mitigation of the impact of heavy trash collection vehicles on City Streets. The City is spending down fund balance as it identifies street paving projects.

**2630) CIWMB Used Oil Block Grant Fund** - fund balance increase is 100%, but the total dollar change is actually very small and doesn't warrant further explanation.

**2650) Code Enforcement** - shows a fund balance decrease of -33% and -49% respectively in FY 2011-12 and FY 2012-13. This fund accounts for activities associated with weed abatement and other code enforcement programs. There currently is no staff in code enforcement and thus, the fund balance is being drawn down to fund misc. projects.

**2670) DIPSA Development** - shows a fund balance decrease of -36% and -92% respectively in FY 2011-12 and FY 2012-13. This fund accounts for development impact fees collected from developments in the Decoto Industrial Park Study Area (DIPSA). The fund is being drawn down as appropriate capital projects are identified.

### Debt Service Funds

**331X) PERS Bond Funds** - shows a fund balance decrease of -20% and -25% respectively in FY 2011-12 and FY 2012-13. This fund accounts for principal and interest requirements on the Pension Obligation Bonds. The fund receives revenues from departmental charges on salary to pay for the principal and interest. The fund is being built up to pay a large balloon payment at the end of the loan term, but some monies are being shifted back to the General Fund that are not needed.

### Capital Project Funds

**4110) Cap. Facilities Improvement** - shows a fund balance decrease of -79% and -55% respectively in FY 2011-12 and FY 2012-13. This fund accounts for development impact fees collected for purpose of providing adequate capital facilities improvements needed to serve new developments within the City. The fund is being drawn down as appropriate projects are identified.

**4150) Measure WW** - shows a fund balance decrease of -100% in FY 2011-12. This fund accounts for Measure WW bond monies. The City has identified several projects (shown in its transmittal letter) that it would like to spend this money on. These include park improvements and a new teen center.

### Internal Service Funds

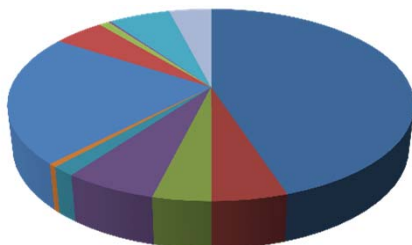
**612X) Garage Funds** - shows a fund balance decrease of -12% and -14% respectively in FY 2011-12 and FY 2012-13. This fund accounts for Internal Service Fund monies collected from City departments using City-owned vehicles and equipment to cover repairs and maintenance. The fund has built up a large balance over the years as departments have been slightly overcharged and the City is now working to spend down the fund balance and charge departments less each year.

## MAJOR REVENUE SOURCES

The City of Union City receives revenue from a number of sources. Some of these sources are tax related (e.g., Property Tax, Sales Tax, etc.), some are fee related based upon services rendered, and some are the result of various county, state, and federal grants. However, Union City has five (5) major revenue sources that it relies on most of all. These are Property Tax and Special Assessments, Sales Tax (including Measure AA Sales Tax), Other Taxes (which include Franchise Taxes, Transient Occupancy Tax, Business License Tax, and Real Property Transfer Tax), Intergovernmental Revenues, and Charges for Services are highlighted below. In most years, these five (5) revenue categories make up close to 87% of Union City revenue.

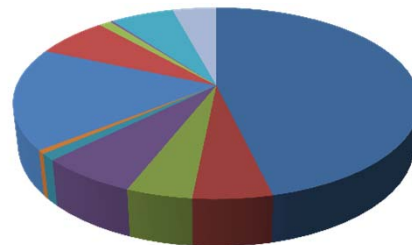
<u>Revenues</u>	<u>Rank</u>	<u>Adop. 11-12</u>	<u>% of Total</u>	<u>Adop. 12-13</u>	<u>% of Total</u>
A - Property Taxes	1	45,809,687	45%	46,928,807	46%
B - Sales Tax	3	5,146,000	5%	5,394,100	5%
C - Measure AA Sales Tax	3	4,000,000	4%	4,500,000	4%
D - Other Taxes	4	6,340,700	6%	6,694,900	7%
E - Licenses & Permits		1,635,500	2%	1,156,300	1%
F - Fines & Forfeitures		586,300	1%	598,400	1%
G - Intergovernmental Revenues	2	22,343,894	22%	17,428,722	17%
H - Charges for Services	5	4,904,203	5%	6,968,594	7%
I - Investment & Rental Income		968,170	1%	1,166,270	1%
J - Miscellaneous Revenues		259,801	0%	265,414	0%
K - Internal Service Fund Revenue		5,926,736	6%	6,092,563	6%
L - Other Financing Sources		3,200	0%	3,200	0%
M - Transfers In		4,071,200	4%	4,244,200	4%
<b>Total Revenues</b>		<b>\$101,995,390</b>	<b>100%</b>	<b>\$101,441,471</b>	<b>100%</b>

**Adopted 11-12**



- A - Property Taxes
- B - Sales Tax
- C - Measure AA Sales Tax
- D - Other Taxes
- E - Licenses & Permits
- F - Fines & Forfeitures
- G - Intergovernmental Revenues
- H - Charges for Services
- I - Investment & Rental Income
- J - Miscellaneous Revenues
- K - Internal Service Fund Revenue
- L - Other Financing Sources
- M - Transfers In

**Adopted 12-13**



- A - Property Taxes
- B - Sales Tax
- C - Measure AA Sales Tax
- D - Other Taxes
- E - Licenses & Permits
- F - Fines & Forfeitures
- G - Intergovernmental Revenues
- H - Charges for Services
- I - Investment & Rental Income
- J - Miscellaneous Revenues
- K - Internal Service Fund Revenue
- L - Other Financing Sources
- M - Transfers In

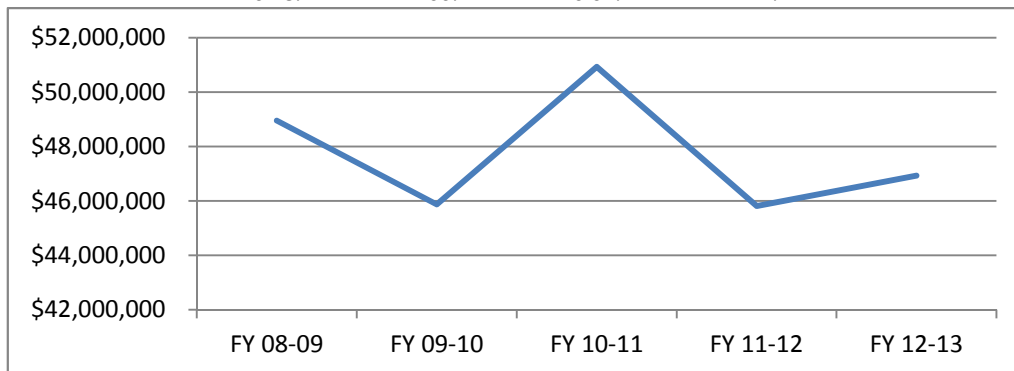
To estimate revenues for future years, Union City uses one of two methods: 1) Trend Analysis based on historical data adjusted in future years for known changes and 2) Analysis provided by consultants who specialize in a certain fields such as property tax or sales tax analysis. The following discussion will present the City's underlying assumptions for major revenue sources, the estimates themselves, and the methods used to obtain those estimates. Trend lines will also be presented as well as any supporting data.

**MAJOR REVENUES SOURCES (Continued)**

**Property Taxes & Special Assessments (Approx. 45% of All Revenues in Normal Years)**

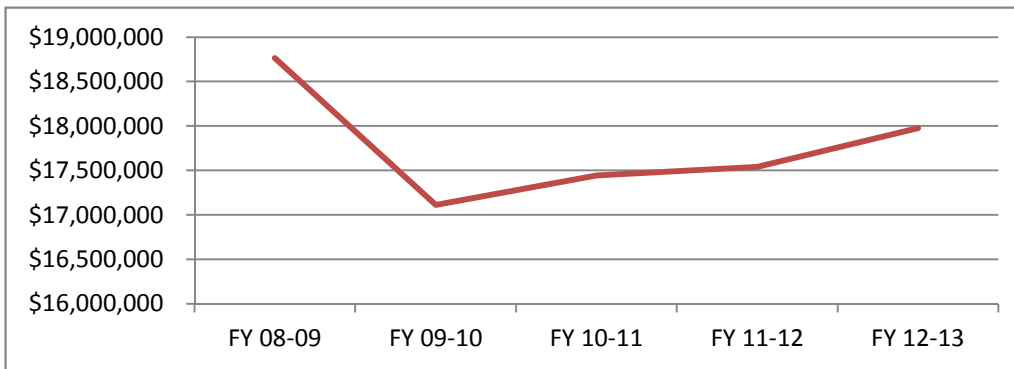
<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
All Funds	\$ 48,951,901	\$ 45,875,364	\$ 50,922,407	\$ 45,809,687	\$ 46,928,807
Growth		-6.28%	11.00%	-10.04%	2.44%

**PROPERTY TAXES**



<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
General Fund	\$ 18,765,719	\$ 17,111,228	\$ 17,442,300	\$ 17,539,300	\$ 17,974,800
Growth		-8.82%	1.93%	0.56%	2.48%

**PROPERTY TAXES**



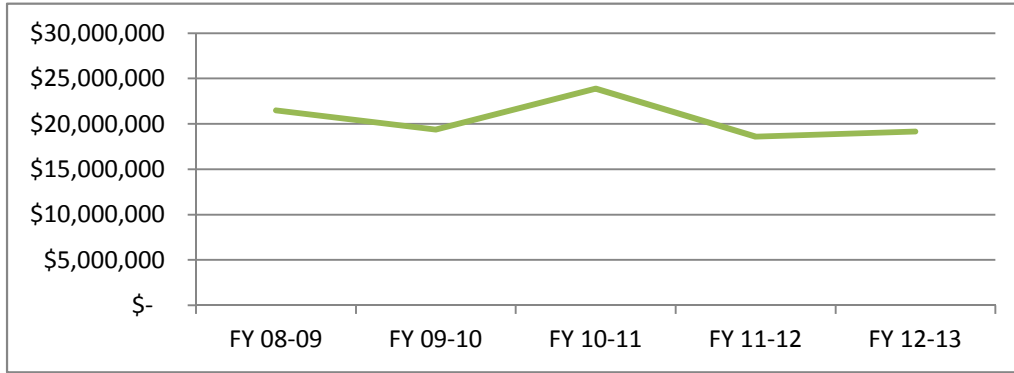
**Assumptions and Methodology**

In prior years, the City has used Trend Analysis and current data from the County of Alameda to estimate General Fund property tax revenues. However, since Property Taxes are the General Fund's major source of revenue and since the City was highly uncertain of how they could be impacted by the recent housing downturn, the City decided to contract with HdL Coren and Cone, a respected consultant in the field of property tax analysis. HdL Coren and Cone performs similar analyses for public agencies throughout the state of California and has years of experience in the field. Based on consultations with HdL, the City is estimating that General Fund property tax revenues will remain virtually flat and increased by a small 0.56% in FY 11-12 (for all prop tax categories). For FY 12-13, they show a slight 2.48% positive growth factor. HdL generates its estimates by looking at County Property Roll data for the coming fiscal years and readily available housing market data. The latter assists HdL in identifying any positive or negative trends that could affect property tax revenues in ways that are not readily apparent by looking at the County rolls alone. For FY 09-10, revenues decreased significantly due to numerous downward re-assessments performed by Alameda County and only now are beginning to stabilize. Thus, while small growth is estimated in FY 11-12 and 12-13, this could be worse if the County makes further re-assessments due to a further softening of the housing market. Property values around Union City have fallen 30% - 40% since their peak in 2007.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>RDA Funds</b>	\$ 21,472,015	\$ 19,368,487	\$ 23,900,000	\$ 18,594,145	\$ 19,160,354
<i>Growth</i>		-9.80%	23.40%	-22.20%	3.05%

**PROPERTY TAXES**

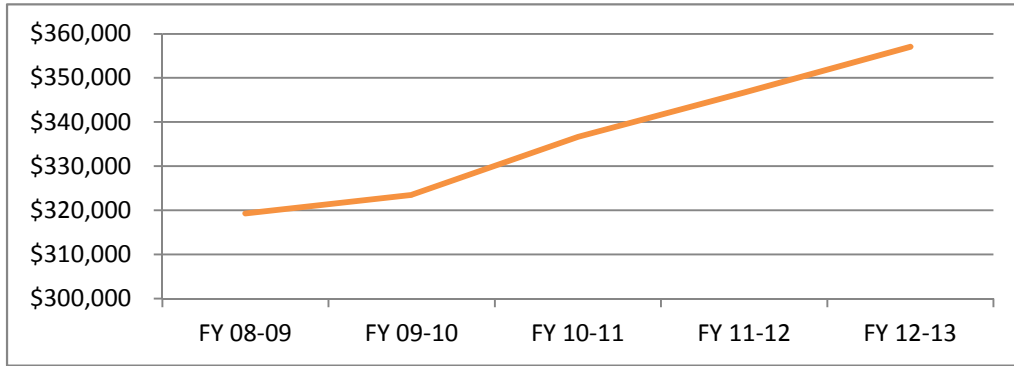


**Assumptions and Methodology**

Again, in prior years, the City has used Trend Analysis and current data from the County of Alameda to estimate RDA property tax increment revenues. However, since this is the RDA's major source of revenue and since the City was highly uncertain of how it could be impacted by the recent housing downturn, the City again decided to contract with HdL Coren and Cone. Based on consultations with HdL, the City is estimating that RDA property tax revenues will drop by 22.20% in FY 11-12. For FY 12-13, they show a slight 3.05% positive growth factor. Again, for FY 11-12, revenues are going down due to numerous downward re-assessments being performed by Alameda County. There also was a blip in FY 10-11 which makes FY 11-12 look worse. The RDA funds though receive revenue from property tax increment payments and many of these may be based off of commercial properties. It is not unusual for commercial property owners to request large downward re-valuations of their property from the County and thus, RDA revenue can fluctuate from year to year.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>EMS Enhancement</b>	\$ 319,277	\$ 323,503	\$ 336,600	\$ 346,700	\$ 357,100
<i>Growth</i>		1.32%	4.05%	3.00%	3.00%

**PROPERTY TAXES**



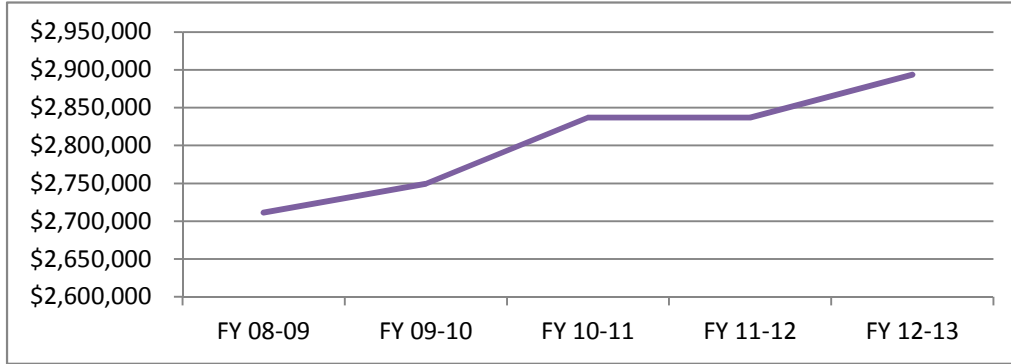
**Assumptions and Methodology**

The EMS fund receives its revenue through special assessments on the property tax bill. The rate of this assessment has risen by 3% historically and Union City trended that out for the next two years and assumed another 3% growth each fiscal year. This is a relatively small property tax category.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Pub. Safety Parcel Tax</b>	\$ 2,711,331	\$ 2,749,341	\$ 2,836,800	\$ 2,836,800	\$ 2,893,500
<i>Growth</i>		1.40%	3.18%	0.00%	2.00%

**PROPERTY TAXES**

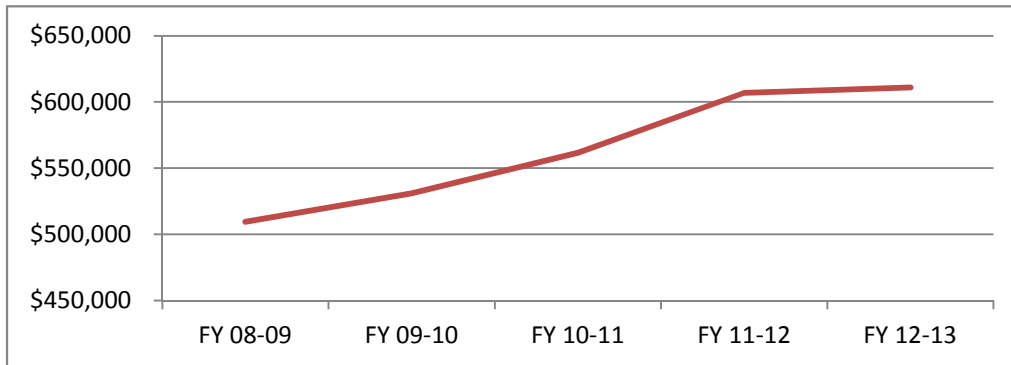


**Assumptions and Methodology**

The Public Safety Parcel Tax fund receives its revenue through special assessments on the property tax bill. The rate of this assessment rises the CPI, capped at 2%. For the next two fiscal years, using past CPI data, Union City estimated an increase of 0% in FY 11-12 and 2% in FY 12-13 annually.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Union Landing PBID</b>	\$ 509,447	\$ 530,887	\$ 561,707	\$ 606,842	\$ 611,053
<i>Growth</i>		4.21%	5.81%	8.04%	0.69%

**PROPERTY TAXES**



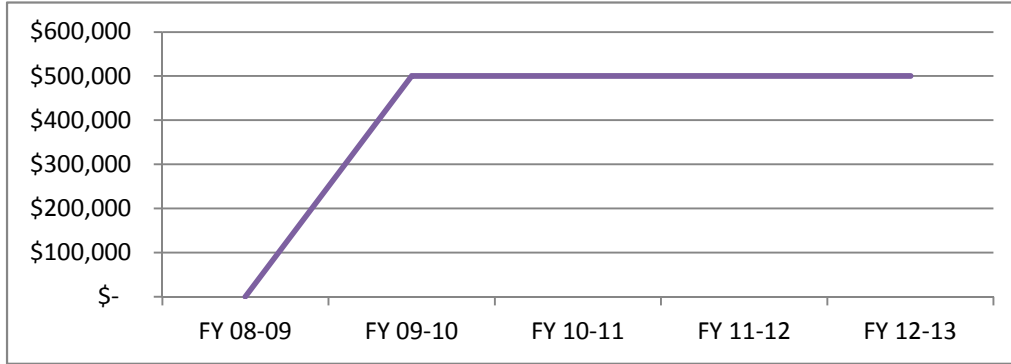
**Assumptions and Methodology**

The PBID Fund accounts for monies paid by Union Landing business owners for the establishment of a Property-Based Business Improvement District (P-BID) and enhanced public safety protection. Business owners must approve all expenses related to the P-BID and adopt a budget. The revenues shown above assume that all estimated costs assigned to the PBID district will be reimbursed by the PBID 100%.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Youth Violence Prev</b>	\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<i>Growth</i>		<i>N/A</i>	<i>0.00%</i>	<i>0.00%</i>	<i>0.00%</i>

**PROPERTY TAXES**

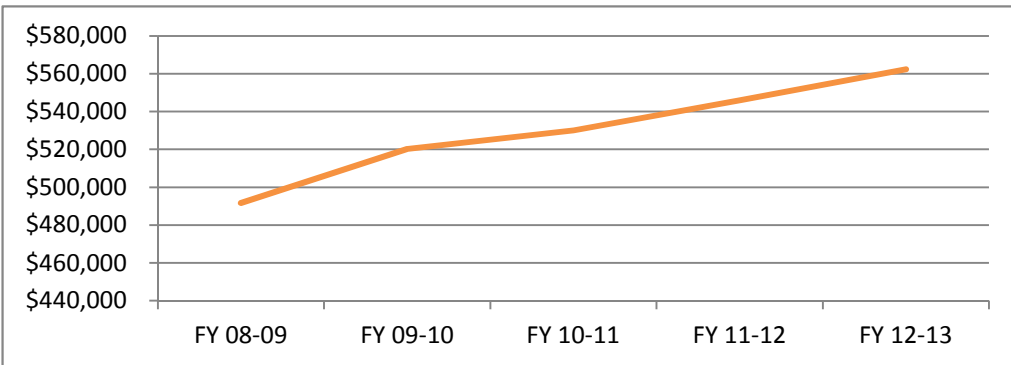


**Assumptions and Methodology**

The Youth Violence Prevention fund receives its revenue through special assessments on the property tax bill. \$500,000 maximum is set aside annually from the Measure UU Parcel Tax approved by developed real property owners in November 2008. Funds are to be used for youth violence prevention. The special assessment revenue will remain flat and will expire in November 2016 if not extended by a vote of the people.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>DIPSA CFD Maint Dist</b>	\$ 491,662	\$ 520,289	\$ 530,000	\$ 545,900	\$ 562,300
<i>Growth</i>		<i>5.82%</i>	<i>1.87%</i>	<i>3.00%</i>	<i>3.00%</i>

**PROPERTY TAXES**



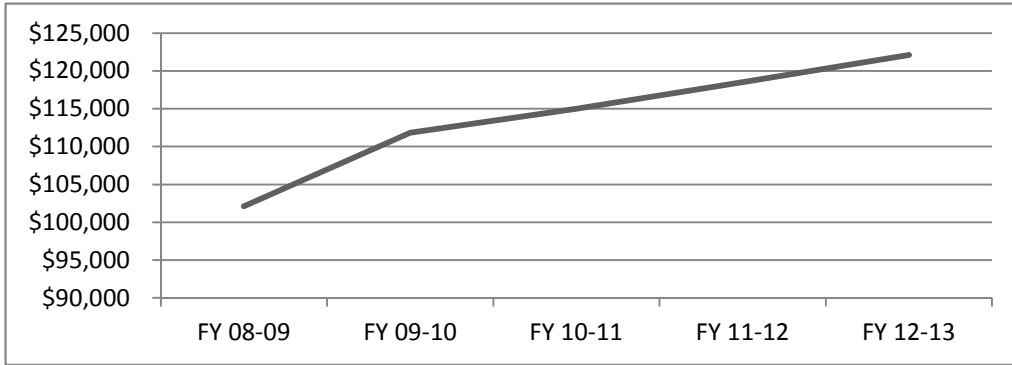
**Assumptions and Methodology**

The DIPSA CFD Maintenance Assessment District Fund is a special fund created pursuant to Mello-Roos Community Facilities Act of 1982 for the purpose of accounting for activities of Community Facilities District No. 1996-1 (DIPSA). Moneys are collected through tax assessments on parcels within area. Funds are used for public safety services (Police and Fire); maintenance of parks, parkways and open space within the DIPSA area. The DIPSA CFD will provide funding for these services thru FY2033-34. The City estimates that this money will be grow 3% the next two years since it is based upon property tax values that have been mainly flat, but can grow with CPI. Actual revenues may be less than estimates due to the housing downturn, but for now the City is estimating this revenue source to be 3% annually.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>CFD 2005-1</b>	\$ 102,116	\$ 111,814	\$ 115,000	\$ 118,500	\$ 122,100
<i>Growth</i>		9.50%	2.85%	3.04%	3.04%

**PROPERTY TAXES**

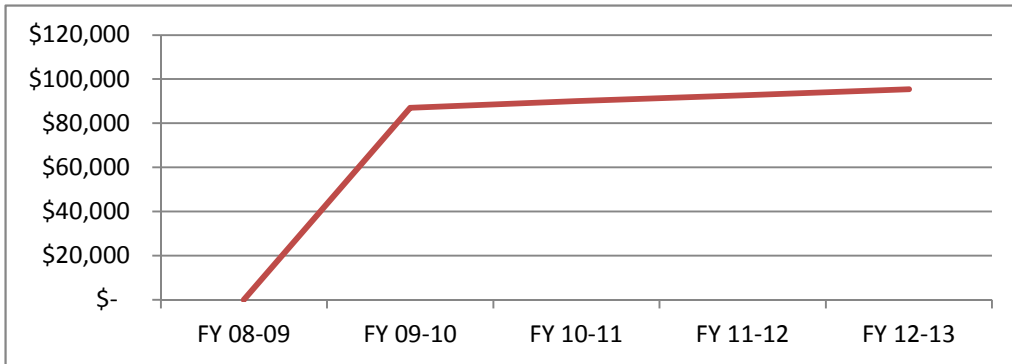


**Assumptions and Methodology**

The CFD 2005-1 Fund accounts for monies received from property assessments in the Summerhill/Melodia Community Facilities District to provide funds for police services, fire protection and suppression services and park maintenance. The City estimates that this money will be grow 3% the next two years since it is based upon property tax values that have been mainly flat, but can grow with CPI. Actual revenues may be less than estimates due to the housing downturn, but for now the City is estimating this revenue source to be 3% annually.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>CFD 2006-1</b>	- \$	\$ 87,044	\$ 90,000	\$ 92,700	\$ 95,500
<i>Growth</i>		N/A	3.40%	3.00%	3.02%

**PROPERTY TAXES**



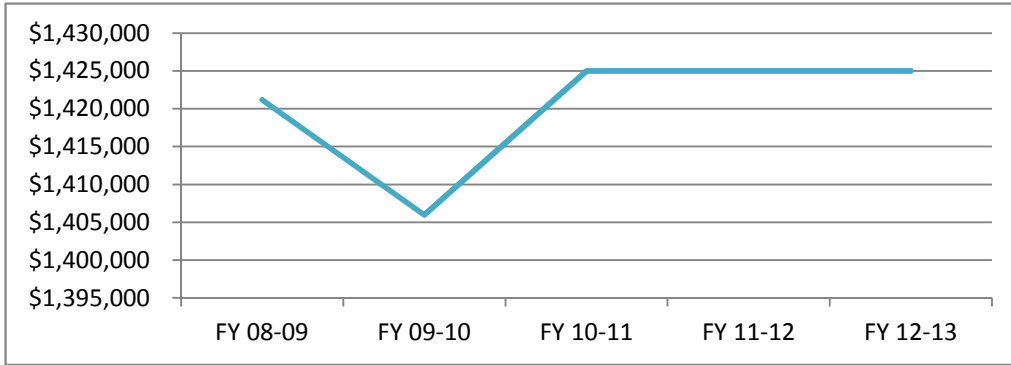
**Assumptions and Methodology**

The CFD 2006-1 Fund accounts for monies received from property assessments in the Avalon Bay and Masonic Homes Community Facilities District to provide funds for police services, fire protection and suppression services and park maintenance. Accounts for Avalon Bay (438 units) and Masonic Home (122 units) currently under development. Does not account for Masonic Home's Flatland development. These are new developments for FY 09-10. To be safe and conservative until more data is known, the City estimates that this money will be relatively flat with modest 3% growth after development completion. Once more future data is received, estimates will be revised as necessary.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Clean Water Fund</b>	\$ 1,421,169	\$ 1,405,964	\$ 1,425,000	\$ 1,425,000	\$ 1,425,000
<i>Growth</i>		-1.07%	1.35%	0.00%	0.00%

**PROPERTY TAXES**

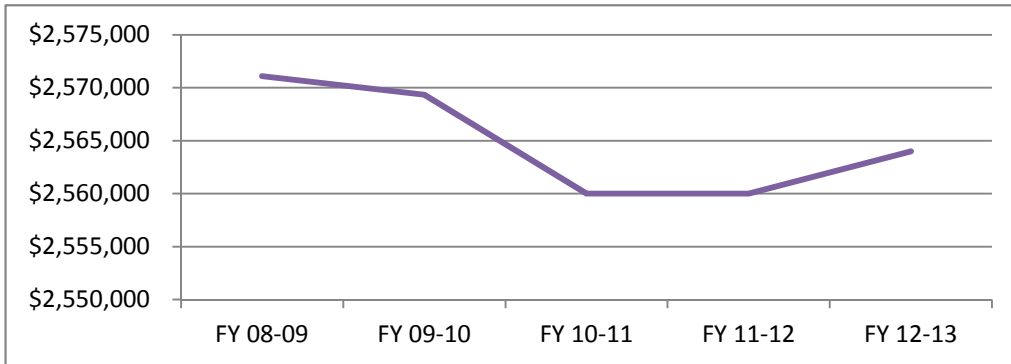


**Assumptions and Methodology**

The Clean Water Fund accounts for monies received to implement the Federal Clean Water Act. Under the regulatory authority of the San Francisco Bay Regional Water Quality Control Board, this program works to prevent contamination of waterways through the local storm drainage systems by eliminating urban runoff pollution. Future years revenues were based off of past historical trends. For now, the City is projecting flat growth based off of a relatively flat housing market.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>LLAD Funds</b>	\$ 2,571,091	\$ 2,569,338	\$ 2,560,000	\$ 2,560,000	\$ 2,564,000
<i>Growth</i>		-0.07%	-0.36%	0.00%	0.16%

**PROPERTY TAXES**



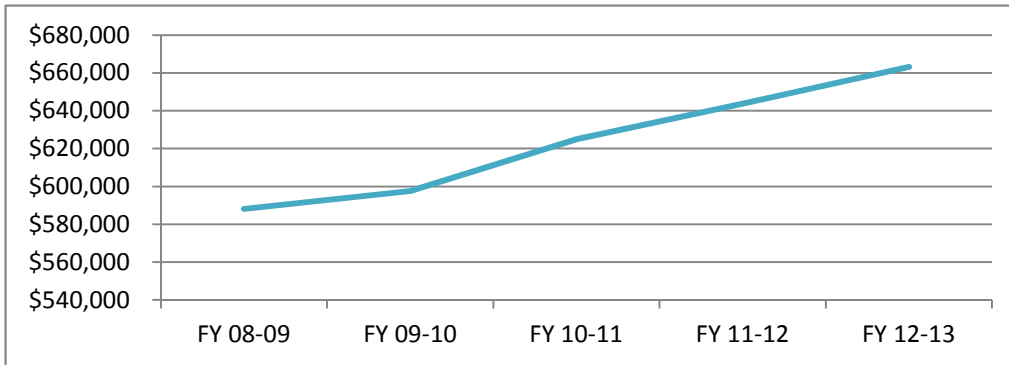
**Assumptions and Methodology**

The LLAD Funds are special funds established pursuant to the Landscape and Lighting Act of 1972 which accounts for monies collected from special assessments levied on parcels within the City. Funds are used to install, maintain and service public landscaping, lighting, and street signals. Their assessment revenue is based upon property values. Due to the housing downturn, the City estimates that LLAD assessments will be relatively flat the next two fiscal years.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>CFD Funds</b>	\$ 588,075	\$ 597,468	\$ 625,000	\$ 643,800	\$ 663,100
<i>Growth</i>		1.60%	4.61%	3.01%	3.00%

**PROPERTY TAXES**



**Assumptions and Methodology**

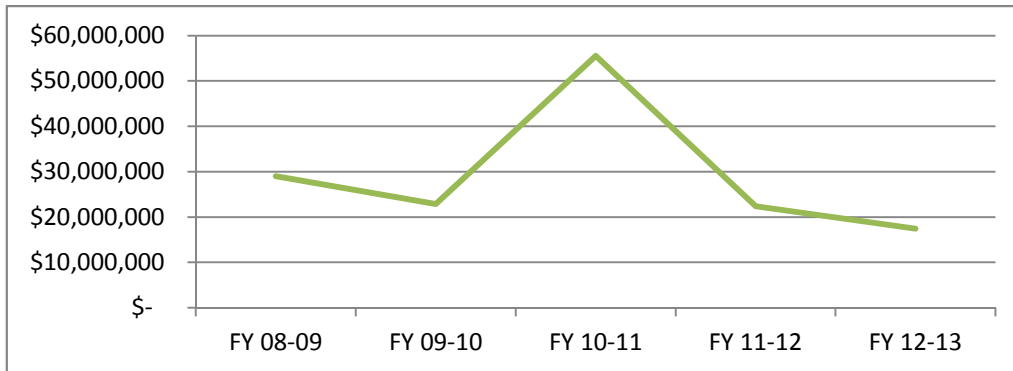
The CFD 97-1 Funds account for principal and interest requirements on the Special Tax Bonds issued by the District to finance the construction of public facilities and improvements within the Community Facilities District No. 97-1 (Union Landing/Dyer Street Triangle). Staff estimates that similar to prior years, this will go up by about 3%.

MAJOR REVENUES SOURCES (Continued)

**Intergovernmental Revenues (Approx. 20% of All Revenues in Normal Years)**

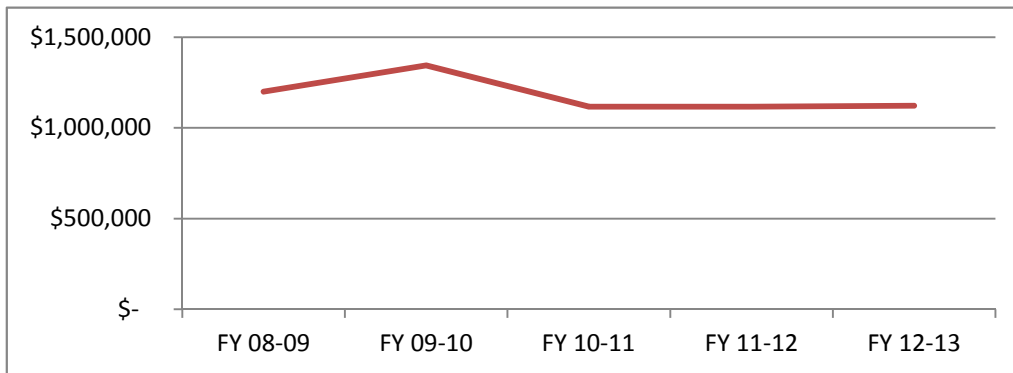
<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
All Funds	\$ 29,029,687	\$ 22,858,027	\$ 55,517,986	\$ 22,343,894	\$ 17,428,722
Growth		-21.26%	142.88%	-59.75%	-22.00%

INTERGOVT REV



<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
General Fund	\$ 1,198,588	\$ 1,344,512	\$ 1,115,853	\$ 1,115,900	\$ 1,121,100
Growth		12.17%	-17.01%	0.00%	0.47%

INTERGOVT REV



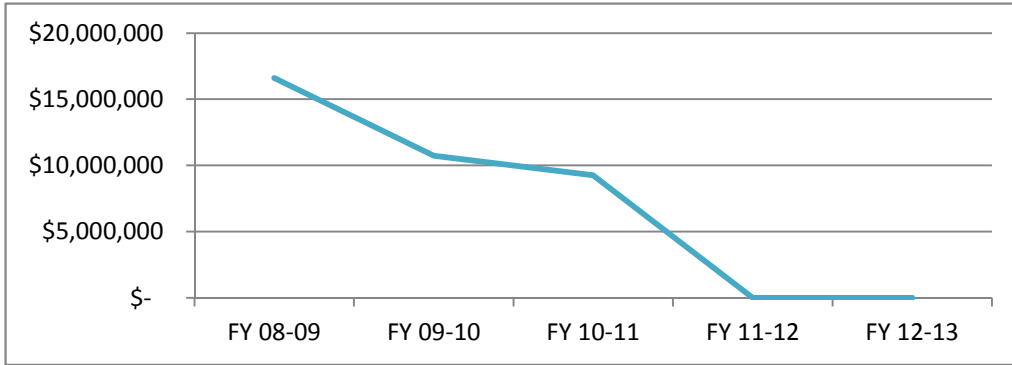
**Assumptions and Methodology**

The City receives Intergovernmental revenues from many sources and the amount of revenue received each year can fluctuate greatly. For FY 11-12 and 12-13, the City is projecting relatively flat growth in this area. Revenue can come from grants and other governmental sources and the City does not expect these to increase drastically based on current knowledge and activities.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>RDA Funds</b>	\$ 16,608,134	\$ 10,728,883	\$ 9,249,600	-	-
<i>Growth</i>		-35.40%	-13.79%	N/A	N/A

**INTERGOVT REV**

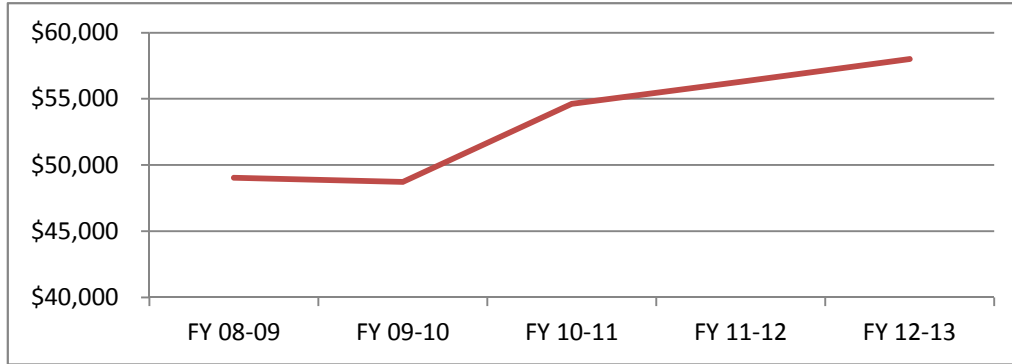


**Assumptions and Methodology**

The primary source of funds for the RDA Funds is property tax and bond proceeds. For FY 11-12 and 12-13 there is a significant drop off in Intergovernmental Revenues, but this is due to mis-coding of revenues in prior years and has been corrected in FY 11-12 and 12-13.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>AC Waste Import</b>	\$ 49,032	\$ 48,728	\$ 54,620	\$ 56,300	\$ 58,000
<i>Growth</i>		-0.62%	12.09%	3.08%	3.02%

**INTERGOVT REV**



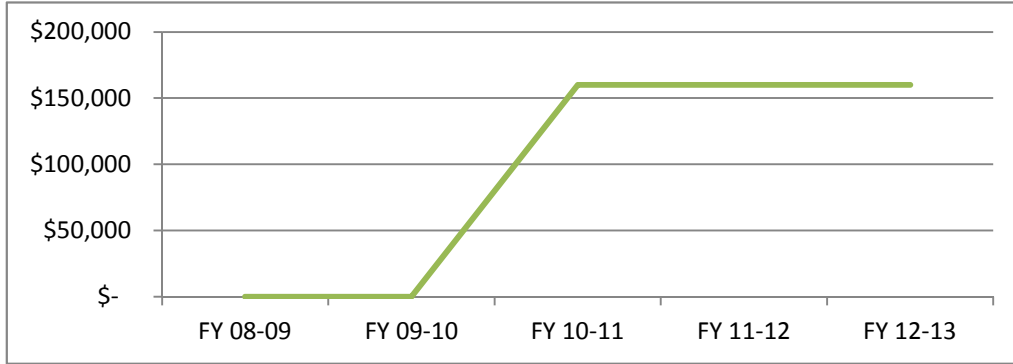
**Assumptions and Methodology**

The primary source of revenues for this fund is grants from the Alameda County Waste Management Authority. This should increase by CPI annually and thus the City is projecting modest 3% growth.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Measure D	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ 160,000
Growth		N/A	N/A	0.00%	0.00%

**INTERGOVT REV**

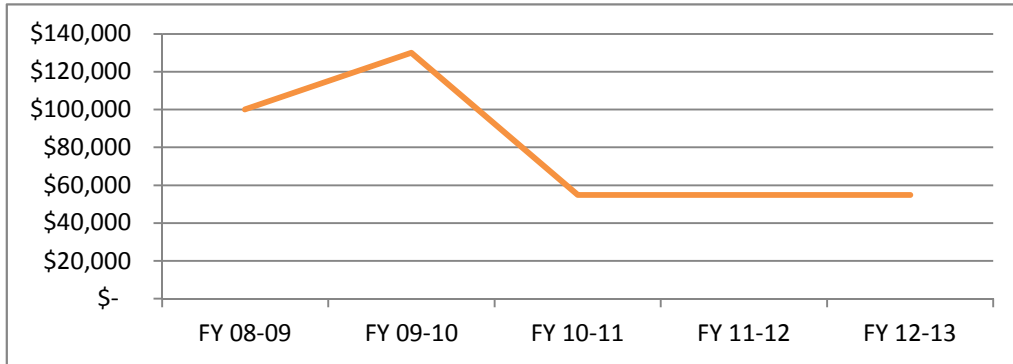


**Assumptions and Methodology**

Measure D established a tipping fee surcharge at Altamont and Vasco Road landfills. In 2010, the City began sending most of its municipal solid waste to Altamont, thus qualifying for Measure D payments. This should remain stable.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
SLEF	\$ 100,000	\$ 129,942	\$ 54,800	\$ 54,800	\$ 54,800
Growth		29.94%	-57.83%	0.00%	0.00%

**INTERGOVT REV**

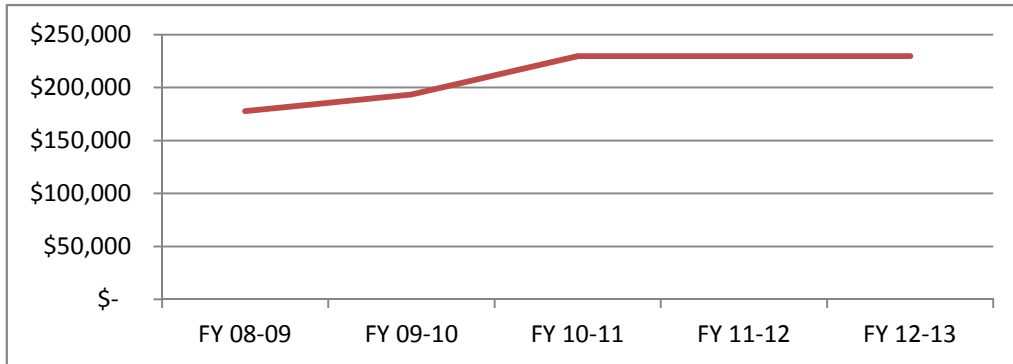


**Assumptions and Methodology**

This fund accounts for State monies received under AP 3229 for COPS programs and should remain fairly stable.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
SACGVSTF	\$ 177,524	\$ 193,524	\$ 229,501	\$ 229,501	\$ 229,501
Growth		9.01%	18.59%	0.00%	0.00%

**INTERGOVT REV**



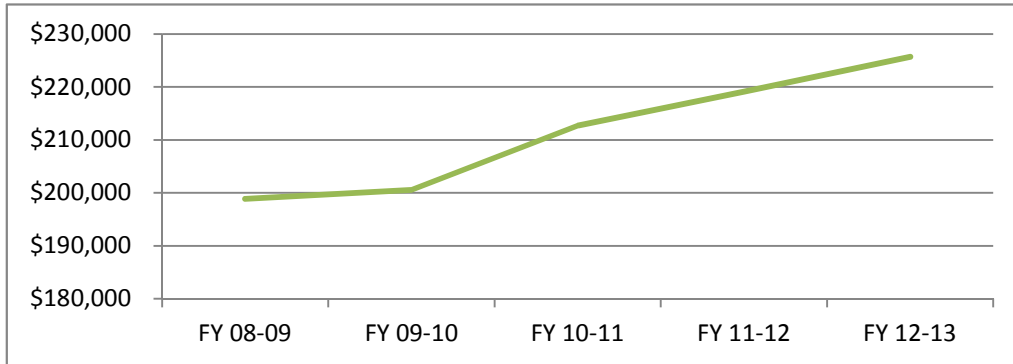
**Assumptions and Methodology**

This fund accounts for activities of the Southern Alameda County (SAC) Gang Violence Suppression Task Force. Revenues are mainly received in the way of expenditure reimbursements and most years, revenues and expenditures will equal. The next two fiscal years revenues assume that revenues will equal expenditures.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>EMS Fund</b>	\$ 198,855	\$ 200,561	\$ 212,700	\$ 219,100	\$ 225,700
<i>Growth</i>		0.86%	6.05%	3.01%	3.01%

**INTERGOVT REV**

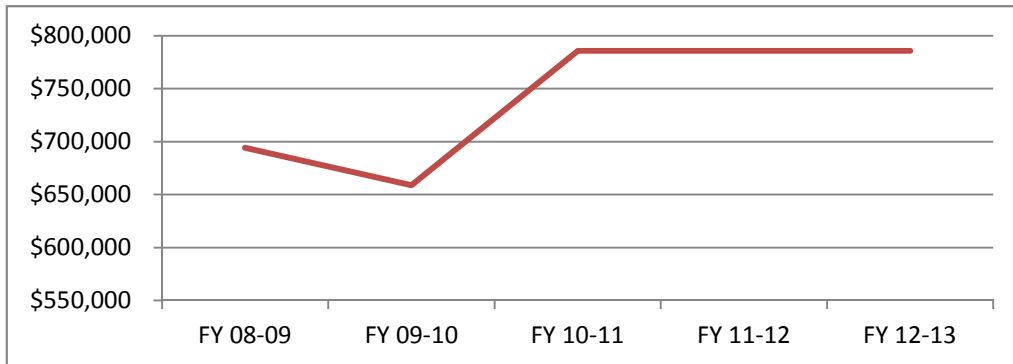


**Assumptions and Methodology**

This fund receives monies from the County of Alameda through an Advance Life Support First Responder Services Agreement. This should grow by 3% CPI each year.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>HCD Fund</b>	\$ 694,169	\$ 658,804	\$ 785,772	\$ 785,772	\$ 785,772
<i>Growth</i>		-5.09%	19.27%	0.00%	0.00%

**INTERGOVT REV**

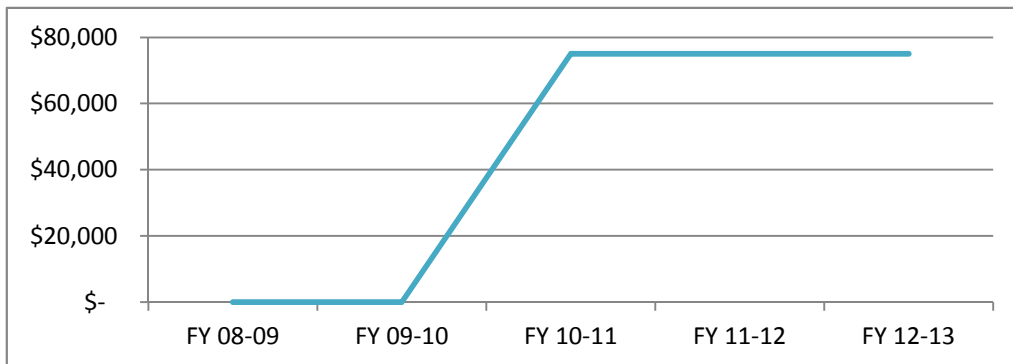


**Assumptions and Methodology**

This fund receives monies from CDBG grants from HUD. Staff feels that this will remain stable next two years.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Housing In-Lieu</b>	-	-	\$ 75,000	\$ 75,000	\$ 75,000
<i>Growth</i>		N/A	N/A	0.00%	0.00%

**INTERGOVT REV**



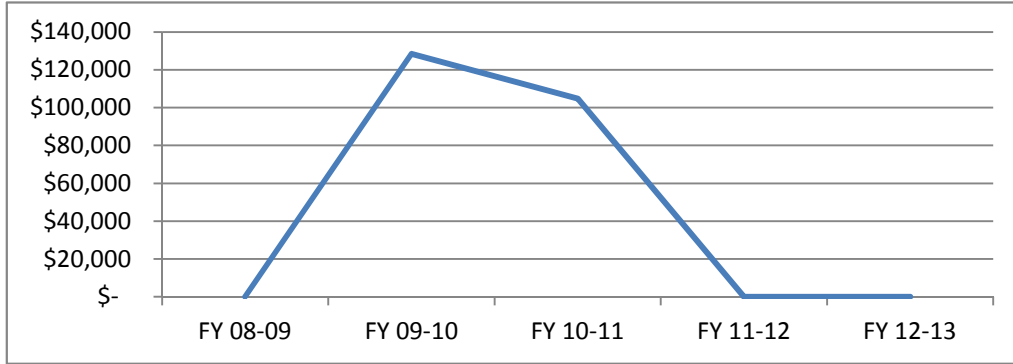
**Assumptions and Methodology**

This fund receives monies from fees paid by developers of housing projects with six units or less, outside the Redevelopment Project Area, that opt to pay an in-lieu fee rather than providing affordable units in the development. The City recently had such a developer and expects these fees to remain stable next two years.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Cal-Grip	\$ -	\$ 128,380	\$ 104,729	\$ -	\$ -
Growth		N/A	-18.42%	-100.00%	N/A

**INTERGOVT REV**

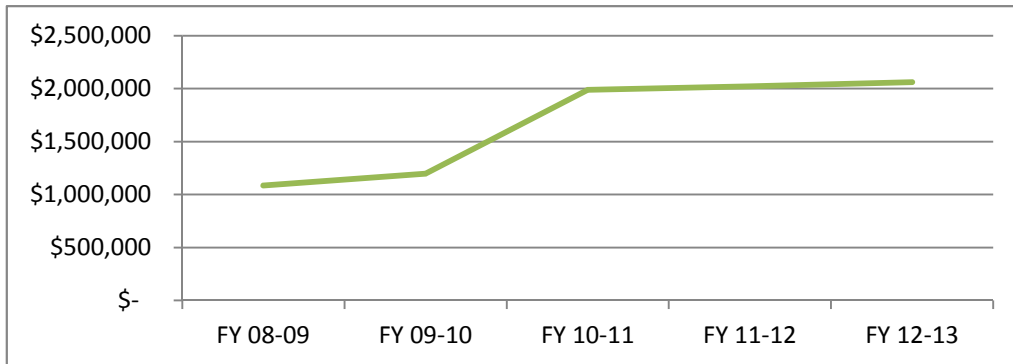


**Assumptions and Methodology**

This fund accounts for grants received for Youth Violence Prevention. The last Cal-Grip grant expired middle of FY 10-11.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
State Gas Tax	\$ 1,083,908	\$ 1,197,377	\$ 1,989,590	\$ 2,022,000	\$ 2,062,000
Growth		10.47%	66.16%	1.63%	1.98%

**INTERGOVT REV**

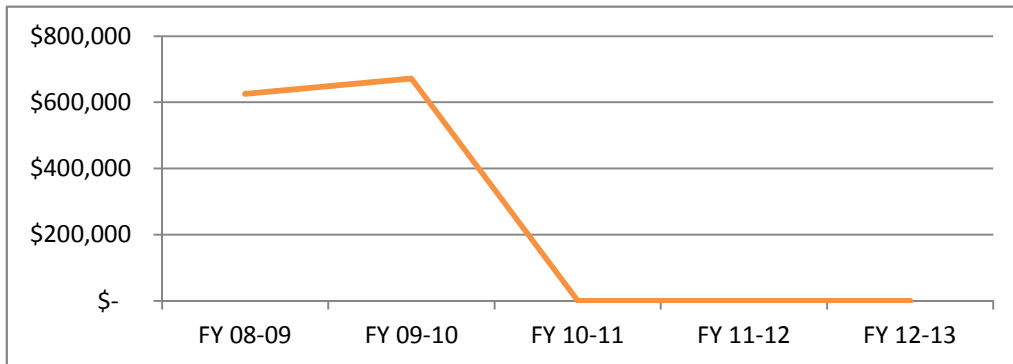


**Assumptions and Methodology**

This fund accounts for the City's share of gasoline taxes from the State. It can fluctuate based on the price of fuel, but will likely remain fairly stable next two years as gas prices remain in the \$3.50 to \$4.00 range per gallon.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Traffic Congestion	\$ 625,568	\$ 671,678	\$ -	\$ -	\$ -
Growth		7.37%	-100.00%	N/A	N/A

**INTERGOVT REV**



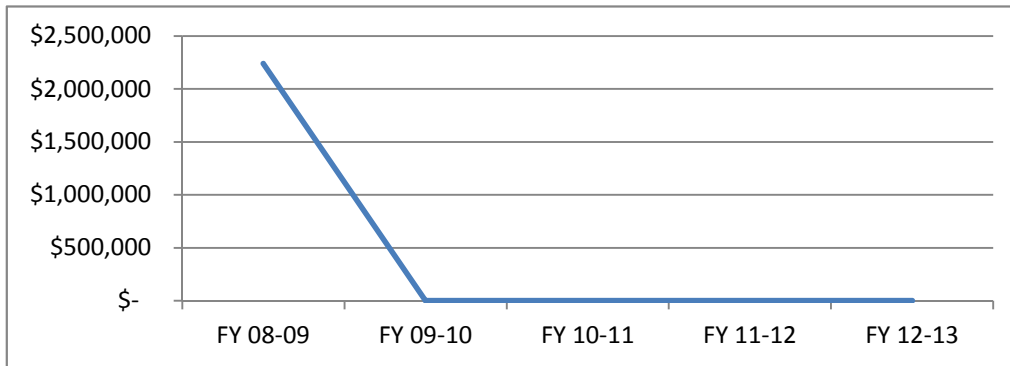
**Assumptions and Methodology**

Funding for traffic congestion has been suspended by the State and the City does not expect to received future payments.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Prop 1B</b>	\$ 2,237,640	\$ -	\$ -	\$ -	\$ -
<i>Growth</i>		-100.00%	N/A	N/A	N/A

**INTERGOVT REV**

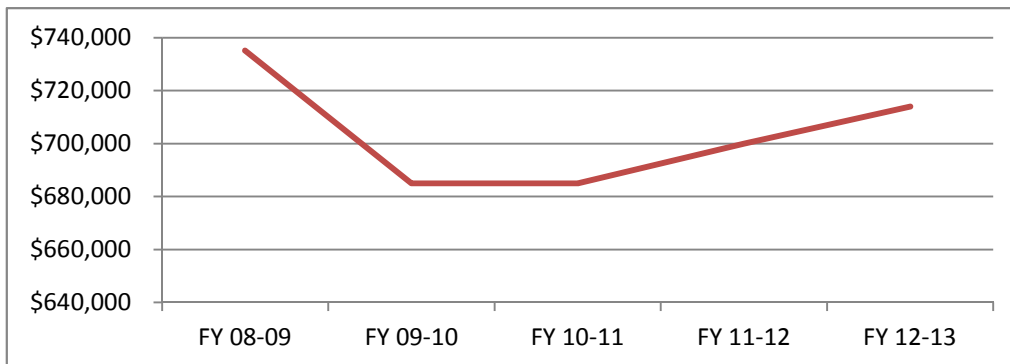


**Assumptions and Methodology**

This was for one time bond money received in FY 2008-09 from passage of Proposition 1B and it will not continue.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Measure B/ACTIA</b>	\$ 735,169	\$ 684,979	\$ 685,000	\$ 700,000	\$ 714,000
<i>Growth</i>		-6.83%	0.00%	2.19%	2.00%

**INTERGOVT REV**

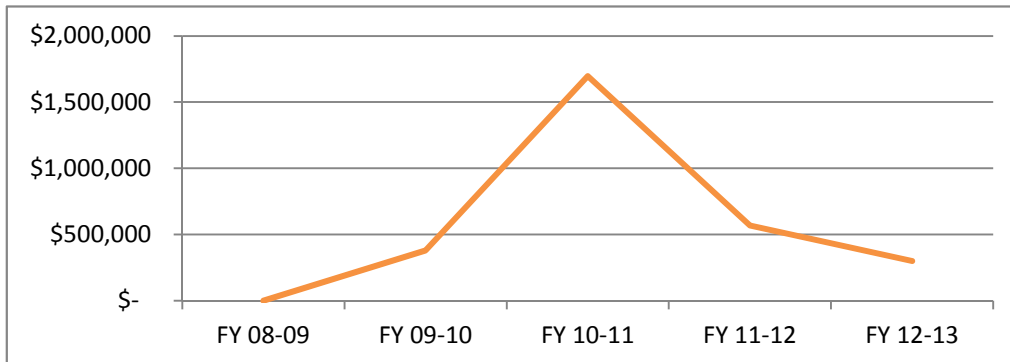


**Assumptions and Methodology**

This fund accounts for the City's share of 1/2 cent sales tax approved by the voters for transportation purposes. It should increase as consumer prices increase as is pegged to average CPI growth for now.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>ARRA Grants</b>	\$ -	\$ 379,142	\$ 1,696,924	\$ 568,765	\$ 299,630
<i>Growth</i>		#DIV/0!	347.57%	-66.48%	-47.32%

**INTERGOVT REV**



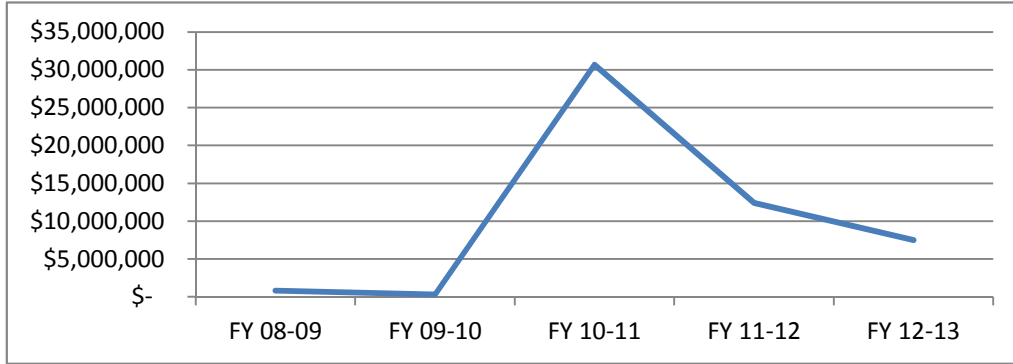
**Assumptions and Methodology**

Includes these ARRA grants: 1) EJ Byrne JAG Grant 2) CHRP Grant; 3) HPRP Grant; 4) CDBG-R Grant; and 5) Dept Of Energy Grant. These were part of federal stimulus monies and peaked in FY 10-11. They should gradually decrease to \$0 over time.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Cap Projects Fund</b>	\$ 818,216	\$ 302,937	\$ 30,647,525	\$ 12,413,724	\$ 7,500,000
<i>Growth</i>		-62.98%	10016.80%	-59.50%	-39.58%

**INTERGOVT REV**

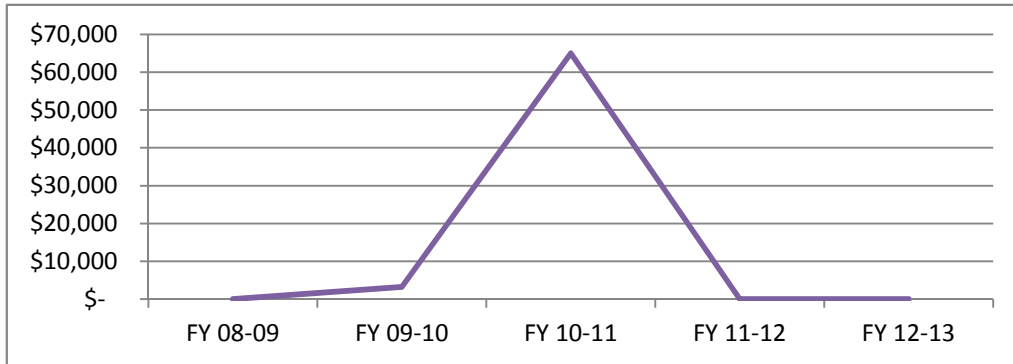


**Assumptions and Methodology**

This fund receives federal, state and county grants as well as reimbursements from other outside agencies to undertake capital projects citywide. The revenues fluctuate based on projects as the above graph shows. The revenues are based on current projects planned and monies that the City anticipates receiving.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Cap Fac Imp</b>	- \$	3,200 \$	65,000	-	-
<i>Growth</i>		N/A	1931.25%	N/A	N/A

**INTERGOVT REV**

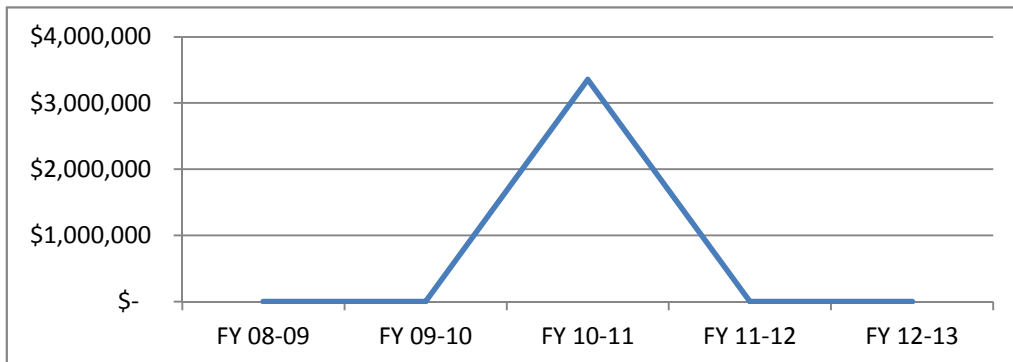


**Assumptions and Methodology**

This fund receives developer impact fees to provide adequate infrastructure improvements on new developments. The revenue is sporadic based on developments and the City does not have any new ones in the pipeline.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Measure WW</b>	\$ -	\$ -	\$ 3,354,837	\$ -	\$ -
<i>Growth</i>		N/A	N/A	N/A	N/A

**INTERGOVT REV**



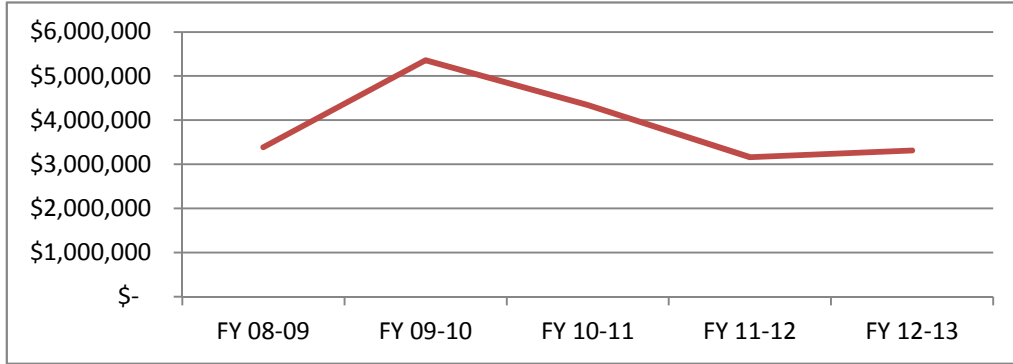
**Assumptions and Methodology**

The City received one time revenues from passage of Measure WW in FY 10-11 and this will not continue in future years.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Transit</b>	\$ 3,389,003	\$ 5,355,053	\$ 4,346,166	\$ 3,159,994	\$ 3,317,414
<i>Growth</i>		58.01%	-18.84%	-27.29%	4.98%

**INTERGOVT REV**

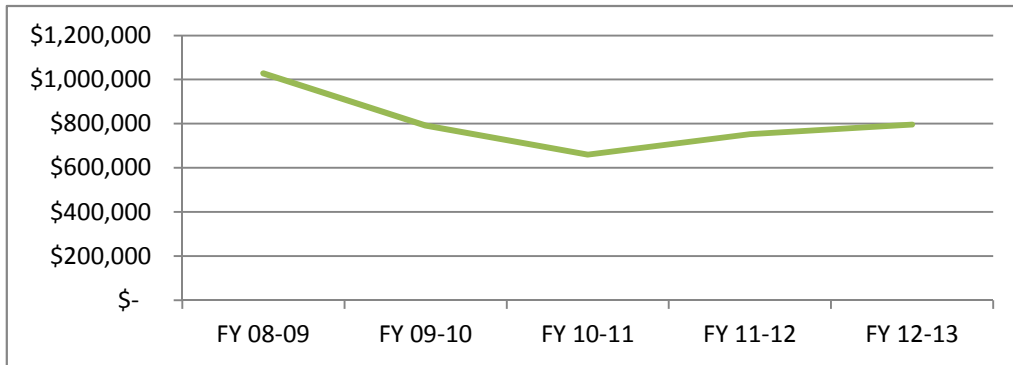


**Assumptions and Methodology**

The Transit fund receives revenues from a number of federal, state, and county transportation agencies for both capital acquisitions and operating expenses. These funds can fluctuate based on needs and the next two years revenues are based on project funding applications for costs to the respective agencies.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Paratransit</b>	\$ 1,028,007	\$ 791,435	\$ 660,308	\$ 752,976	\$ 795,742
<i>Growth</i>		-23.01%	-16.57%	14.03%	5.68%

**INTERGOVT REV**



**Assumptions and Methodology**

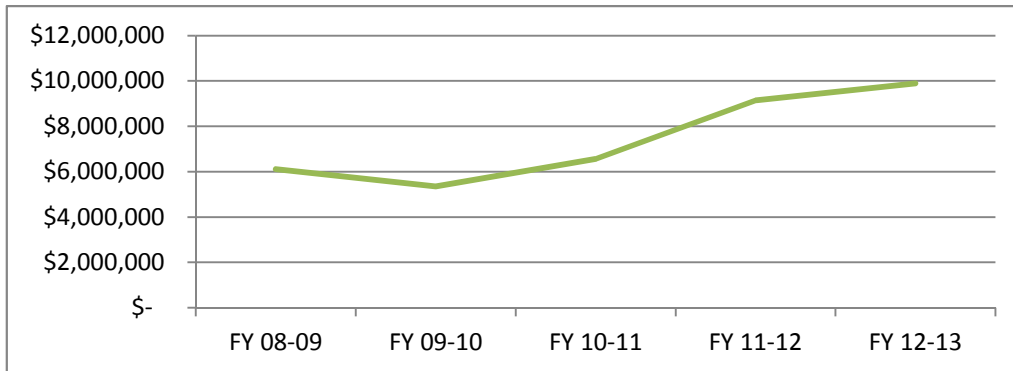
The Paratransit fund receives revenues from a number of federal, state, and county transportation agencies for both capital acquisitions and operating expenses. These funds can fluctuate based on needs and the next two years revenues are based on project funding applications for costs to the respective agencies.

**MAJOR REVENUES SOURCES (Continued)**

**Sales Tax (Approx. 9% of All Revenues in Normal Years)**

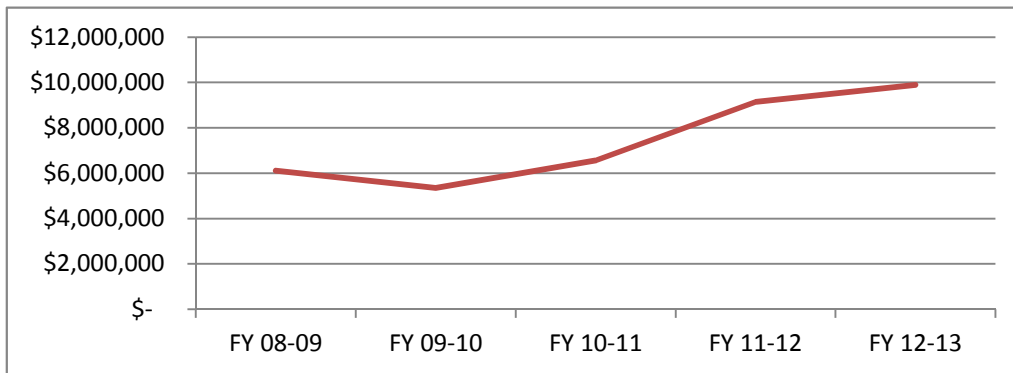
<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
All Funds	\$ 6,106,168	\$ 5,344,473	\$ 6,560,500	\$ 9,146,000	\$ 9,894,100
Growth		-12.47%	22.75%	39.41%	8.18%

**SALES TAX**



<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
General Fund	\$ 6,106,168	\$ 5,344,473	\$ 6,560,500	\$ 9,146,000	\$ 9,894,100
Growth		-12.47%	22.75%	39.41%	8.18%

**SALES TAX**



**Assumptions and Methodology**

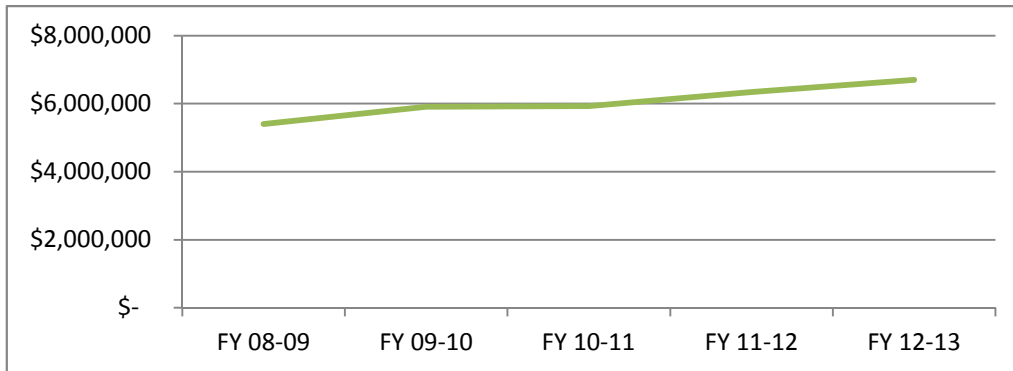
Please note that Measure AA sales tax which was approved by voters in November 2010 is included in these figures. Thus, there will be a large uptick in sales tax revenue in FY 10-11 and beyond. The City uses the consulting firm of MuniServices, a respected sales tax consulting company, to estimate its General Fund sales tax revenues in the coming years. MuniServices uses trend analysis and its knowledge of future events such as new store openings, economic downturns, etc to predict sales tax revenues. It generally takes a conservative approach to these estimates and has been fairly close year over year. Based on consultations with MuniServices and the implementation of Measure AA, the City is estimating 39% growth for FY 11-12 and 8% growth for FY 12-13. Measure AA is projected to net City between \$3.5 and \$4.5 million per year.

MAJOR REVENUES SOURCES (Continued)

**Other Taxes (Approx. 6 - 7 % of All Revenues in Normal Years)**

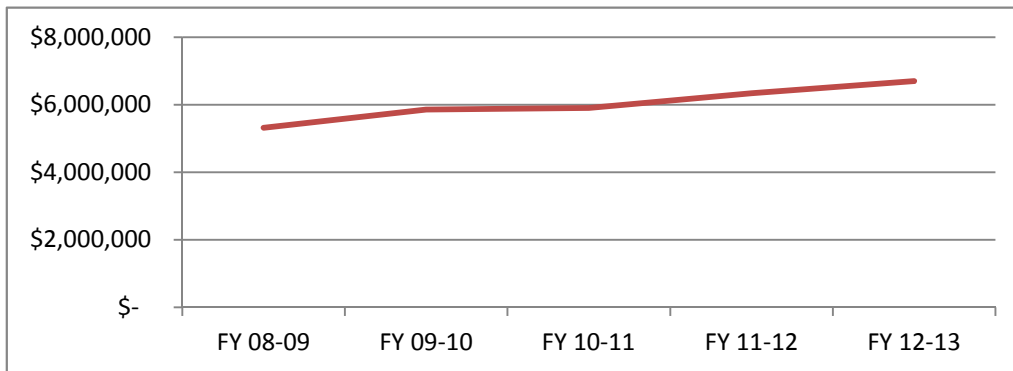
<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
All Funds	\$ 5,401,638	\$ 5,912,219	\$ 5,925,055	\$ 6,340,700	\$ 6,694,900
Growth		9.45%	0.22%	7.02%	5.59%

OTHER TAXES



<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
General Fund	\$ 5,310,574	\$ 5,855,574	\$ 5,898,595	\$ 6,340,700	\$ 6,694,900
Growth		10.26%	0.73%	7.50%	5.59%

OTHER TAXES

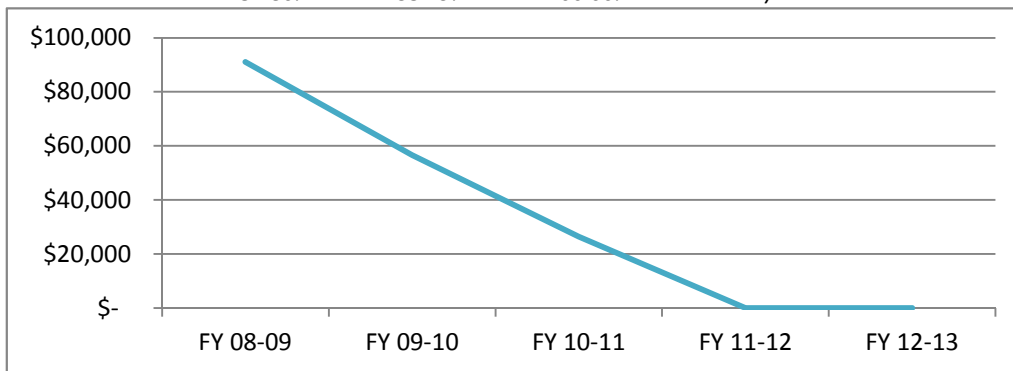


**Assumptions and Methodology**

Other taxes include Franchise Fees, Business License Taxes, Transient Occupancy Taxes, and Real Property Transfer Tax. In FY 11-12 and beyond, the City is making a strong push to capture all Business License Taxes owed and thus, it is projecting 7.50% growth in FY 11-12 and roughly 6% growth in FY 12-13. Franchise will also rise as the economy recovers and utility customers use more resources again.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Special Parks Funds	\$ 91,064	\$ 56,645	\$ 26,460	\$ -	\$ -
Growth		-37.80%	-53.29%	-100.00%	N/A

OTHER TAXES



**Assumptions and Methodology**

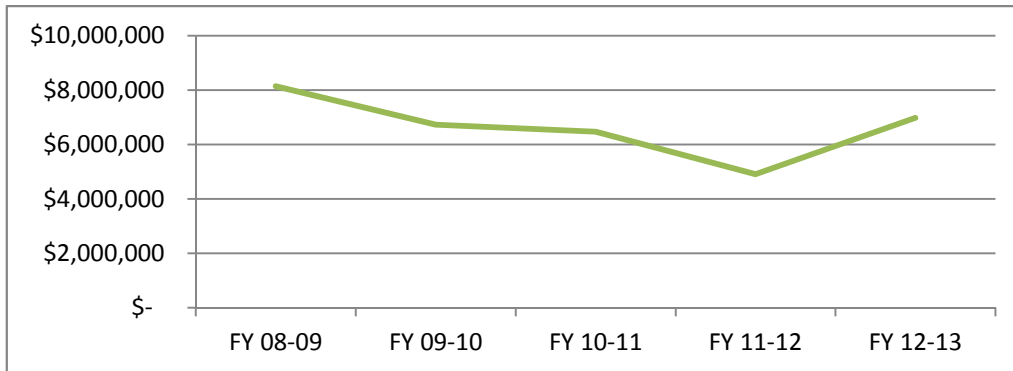
The Special Parks Fund receives some special taxes from developers in-lieu of building parks, but no new developments are currently being built in Union City.

MAJOR REVENUES SOURCES (Continued)

**Current Service Charges (Approx. 5 - 7 % of All Revenues in Normal Years)**

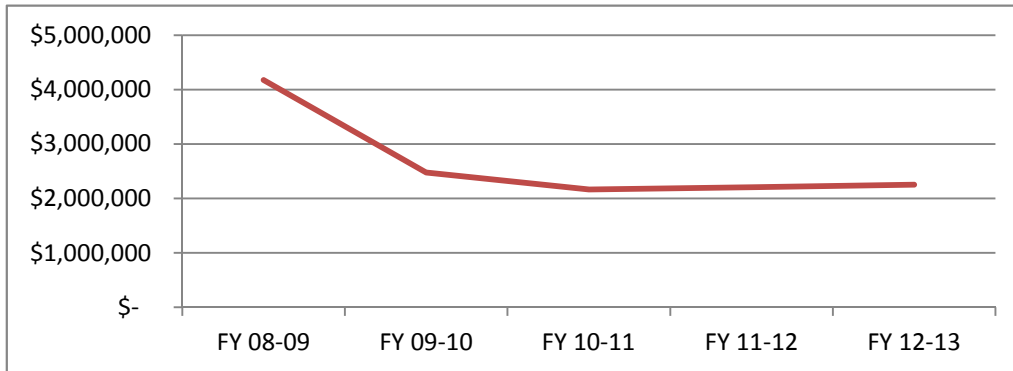
<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
All Funds	\$ 8,140,291	\$ 6,731,855	\$ 6,473,268	\$ 4,904,203	\$ 6,968,594
Growth		-17.30%	-3.84%	-24.24%	42.09%

**CURR. SERVICE CHGS**



<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
General Fund	\$ 4,175,520	\$ 2,473,334	\$ 2,165,700	\$ 2,203,648	\$ 2,252,199
Growth		-40.77%	-12.44%	1.75%	2.20%

**CURR. SERVICE CHGS**



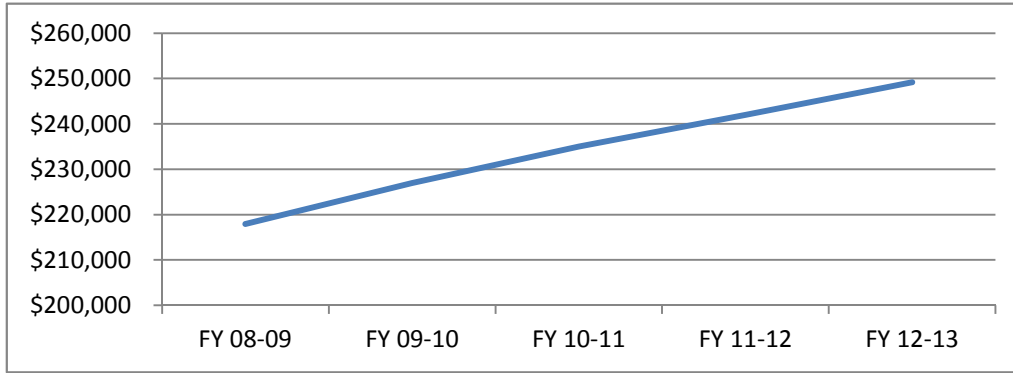
**Assumptions and Methodology**

Union City receives various charges for service, ranging from Leisure Services classes to Fire Inspection Fees. Estimates for these vary by revenue type, but in all cases, the City used trend analysis and modified estimates if additional future information was known. For General Fund Current Service Charges, individual growth percentages are shown in the revenue schedule after the General Fund. On average, the City is projecting 1.75% growth in FY 11-12 and 2.20% growth in FY 12-13 (due to an anticipated improvement in the economy). Most of the City's current service charges fluctuate with the economy.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Recycling & Waste	\$ 217,953	\$ 226,932	\$ 235,000	\$ 242,000	\$ 249,200
Growth		4.12%	3.56%	2.98%	2.98%

**CURR. SERVICE CHGS**

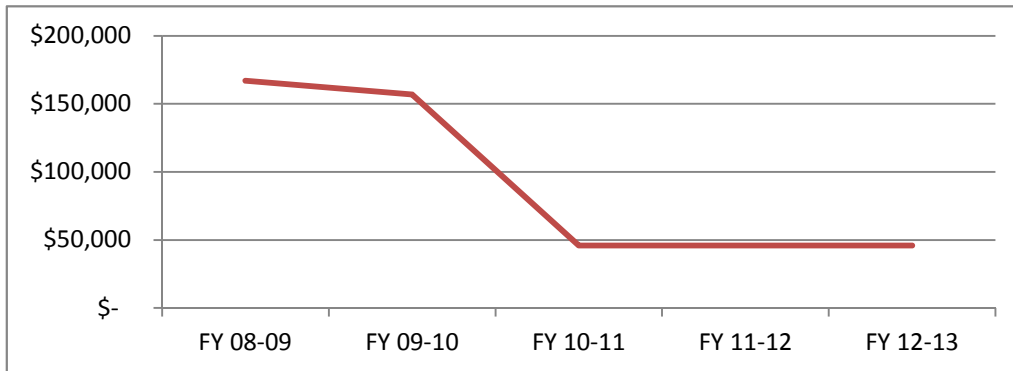


**Assumptions and Methodology**

The Recycling and Waste Management Fund accounts for the City's recycling awareness programs. The City receives fee income from the community for participating in these programs and based upon historical trends, the City will likely see 3% growth the next two years.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Fire Equip Acq Fund	\$ 167,075	\$ 156,857	\$ 46,000	\$ 46,000	\$ 46,000
Growth		-6.12%	-70.67%	0.00%	0.00%

**CURR. SERVICE CHGS**



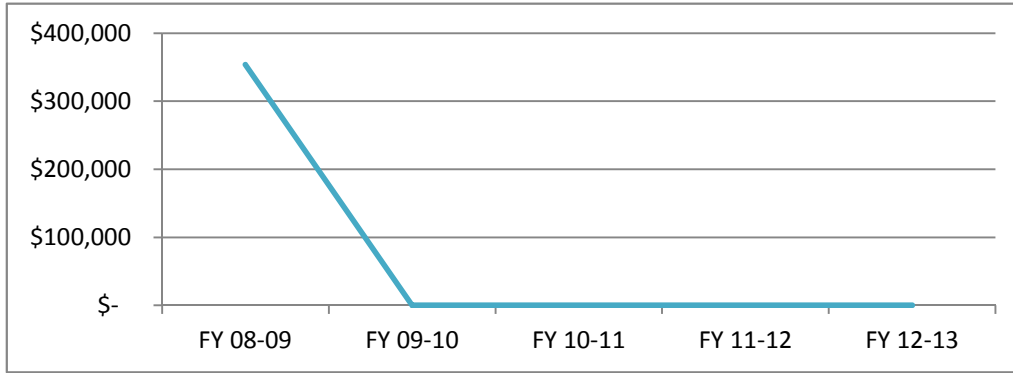
**Assumptions and Methodology**

The Fire Equipment Acquisition Fund accounts for monies received from developers for the purpose of acquiring necessary fire protection equipment. Fees are assessed based on the type (e.g. residential, office, professional, hotel, or industrial buildings) and size of a particular structure. Based on developments at the Intermodal Station and Masonic Homes, the City estimates that it will receive approximately \$46,000 the next two years. This may increase or drop off in future as developments happen.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>911 Fund</b>	\$ 353,558	\$ -	\$ -	\$ -	\$ -
<i>Growth</i>		-100.00%	N/A	N/A	N/A

**CURR. SERVICE CHGS**

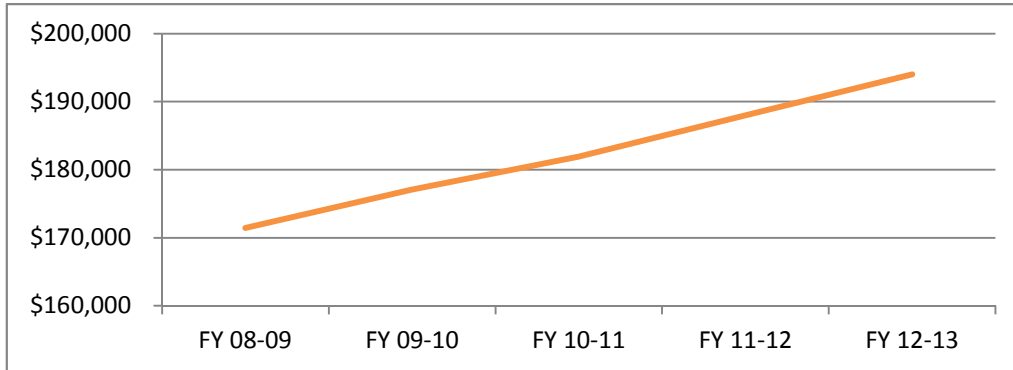


**Assumptions and Methodology**

Fund established in 2004. Accounts for operating & capital costs associated with operation of 911 emergency communications system. 80% of costs were covered by a charge to telephone lines billed to Union City addresses. Rates were set by Council resolution. Fee was deemed illegal by State courts in 2008 and any balance that is not refunded to citizens who paid fee could be used to temporarily offset 911 dispatch operating & capital costs. Will not receive this money in the future.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Allied Waste Vehicle</b>	\$ 171,459	\$ 177,096	\$ 181,900	\$ 188,000	\$ 194,000
<i>Growth</i>		>100%	2.71%	3.35%	3.19%

**CURR. SERVICE CHGS**



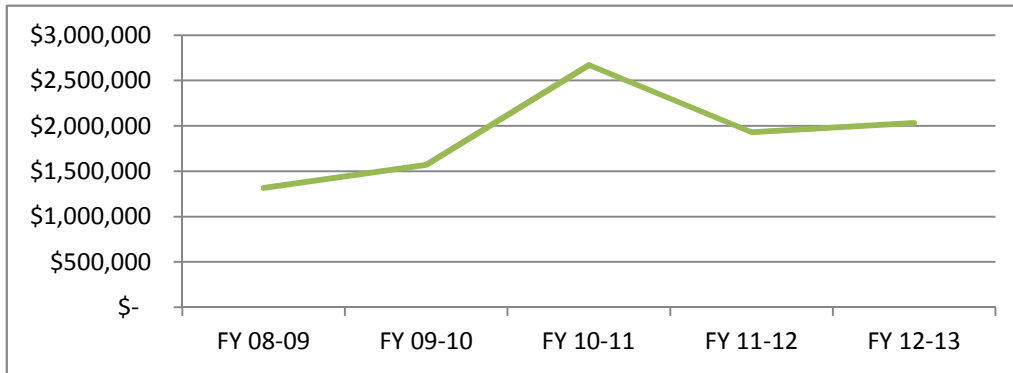
**Assumptions and Methodology**

This fund accounts account for amounts paid to the City under the terms of an agreement with Allied Waste/BFI Systems. These funds are to be used to mitigate the impact the heavy trash collection vehicles have on City Streets. The fee has historically risen about 3% and the City conservatively anticipates that it will do the same in future years.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Leisure Revolving</b>	\$ 1,317,459	\$ 1,570,094	\$ 2,668,661	\$ 1,929,836	\$ 2,032,266
<i>Growth</i>		19.18%	69.97%	-27.69%	5.31%

**CURR. SERVICE CHGS**

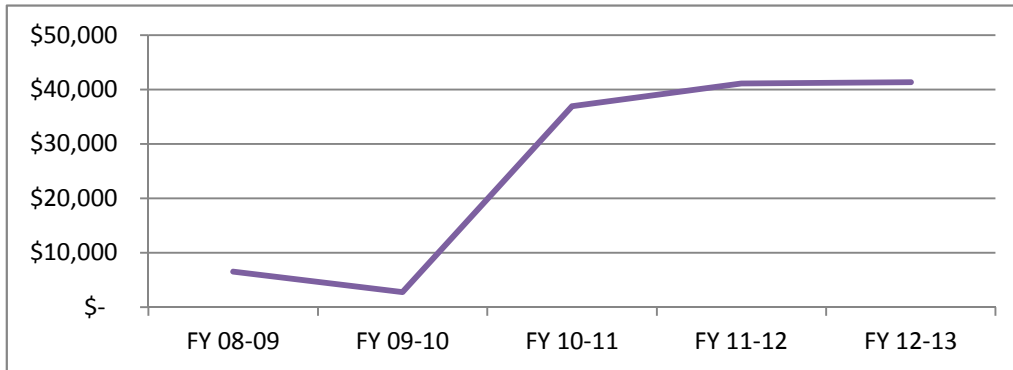


**Assumptions and Methodology**

This fund accounts for all the Leisure Services Department's fee-based programs. Youths and adults pay fees to participate in a wide variety of activities. The fees are based on the type of activity. In addition, fees collected from the rental of the community centers are also accounted for in this fund. In all instances expenses should be covered by fee income. Thus the estimates of revenue above are exactly the same as estimated expenses as they were matched to them.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
<b>Parent Project Fund</b>	\$ 6,554	\$ 2,761	\$ 36,900	\$ 41,119	\$ 41,329
<i>Growth</i>		-57.87%	1236.47%	11.43%	0.51%

**CURR. SERVICE CHGS**



**Assumptions and Methodology**

This fund accounts for monies received from participants in the parent project program. The program provides training and counseling services to families. Past years have been low, but the City expanded this program in FY 09-10 and based upon this expansion it has raised its expectations of fee income to \$31,000 to \$41,000 to cover costs. Costs should be fully covered by fee income and if not, costs will be decreased.

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
DIPSA Development	\$ -	\$ 453,100	\$ 264,821	\$ -	\$ -
Growth		#DIV/0!	-41.55%	-100.00%	#DIV/0!

**CURR. SERVICE CHGS**

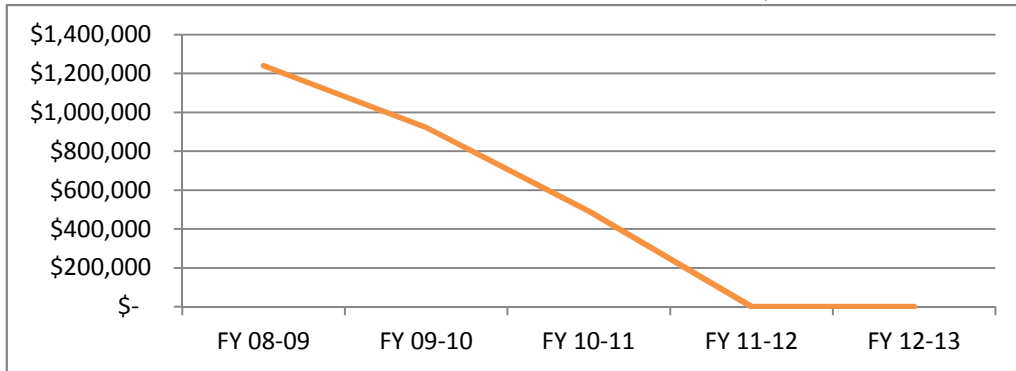


**Assumptions and Methodology**

This fund accounts for development impact fees collected from new developments in the DIPSA (Decoto Industrial Park Study Area). These legally restricted funds are used to provide public facility construction and infrastructure improvements in this area. Based upon developments at the Intermodal Station, the City estimates one time income in FY 09-10 and 10-11, but none going forward.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Cap. Facilities Imp.	\$ 1,239,069	\$ 922,768	\$ 491,568	\$ -	\$ -
Growth		-25.53%	-46.73%	-100.00%	N/A

**CURR. SERVICE CHGS**



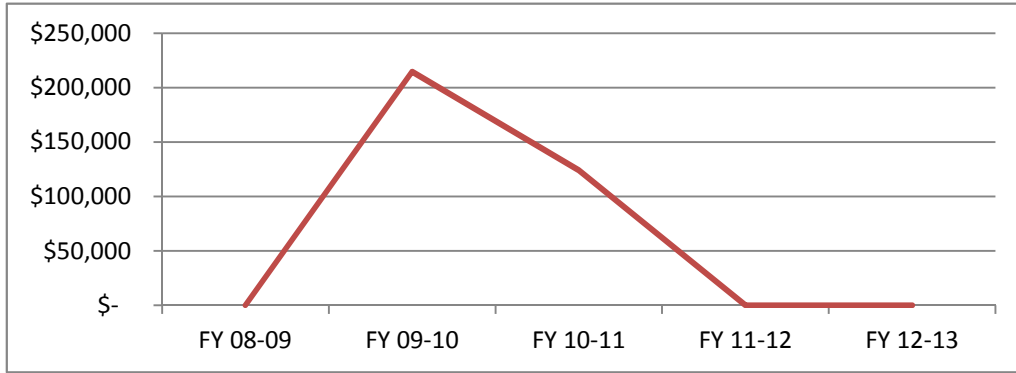
**Assumptions and Methodology**

This fund accounts for development impact fees collected for purpose of providing adequate capital facilities improvements needed to serve new developments within City. By Municipal Code §18.105.160 et. al., these fees are allocated to specific activities-transit Facilities & Improvements (8%), Public Bldg & Imp.(34%), Public Safety/Public Works Facilities & Equip.(23%) and Parks & Rec. Facilities & Imp. (35%). The rates reviewed annually and modified as necessary. The figures shown above are based upon known developments requiring capital improvements. A list of capital improvements is shown in Capital Improvement Plan (CIP).

**MAJOR REVENUES SOURCES (Continued)**

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Park Facilities Fund	\$ -	\$ 214,726	\$ 124,203	\$ -	\$ -
Growth		N/A	-42.16%	-100.00%	N/A

**CURR. SERVICE CHGS**

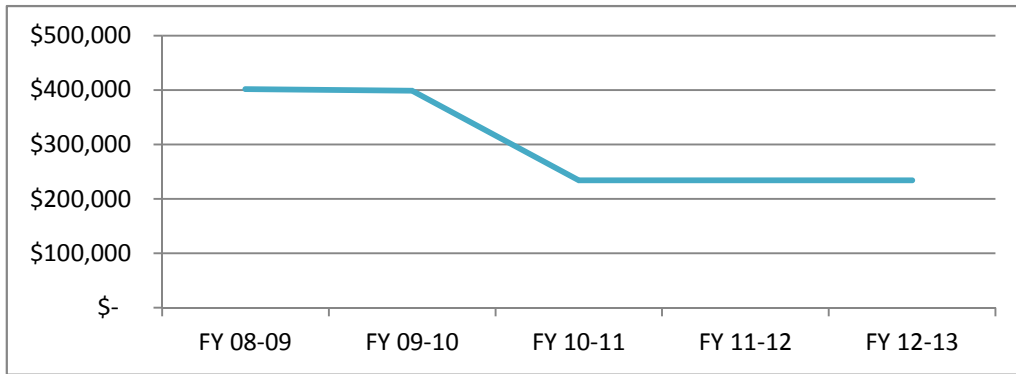


**Assumptions and Methodology**

Receives funds collected from new non-subdivided residential construction (apartment) developers and is sporadic.

<u>Fund</u>	<u>FY 08-09</u>	<u>FY 09-10</u>	<u>FY 10-11</u>	<u>FY 11-12</u>	<u>FY 12-13</u>
Transit/Paratransit	\$ 401,493	\$ 398,702	\$ 233,900	\$ 233,900	\$ 233,900
Growth		-0.70%	-41.33%	0.00%	0.00%

**CURR. SERVICE CHGS**



**Assumptions and Methodology**

The Transit and Paratransit Funds receive a portion of the one-half cent sales tax collected under the ACTIA Measure B. Additional funding provided by farebox collections and State and Federal Transportation funding. Based on historical revenues, the City estimates that it will receive approx. \$234,000 in farebox revenue. As the economy improves, so too should farebox revenues.

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## GOVERNMENTAL FUNDS

Governmental funds are the funds of the City and encompass much of the its operations. Funds included are:

<b><u>Fund Number and Title</u></b>	<b><u>Page</u></b>
• 111X General Fund	OP 71
• 1110X Council CIP Reserve	OP 72
• 711X RDA Cap Proj Non-Hsg Funds	OP 78
• 7300 RDA Debt Service Fund	OP 79
• 74XX RDA Special Rev. Housing	OP 80

<b>FUND GROUP SUMMARY</b>					
<b>Fund:</b>	<b>ALL GOVERNMENTAL FUNDS</b>				
<b>Fund Description</b>					
N/A					
<b>Major Funding Sources</b>					
N/A					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 66,399,492</b>	<b>\$ 73,456,195</b>	<b>\$ 37,687,628</b>	<b>\$ 56,219,903</b>	<b>\$ 47,684,664</b>
<b>Revenues</b>					
A - Property Taxes	40,237,734	36,479,715	41,342,300	36,133,445	37,135,154
B - Sales Tax	6,106,168	5,344,473	5,860,500	5,146,000	5,394,100
C - Measure AA Sales Tax	-	-	700,000	4,000,000	4,500,000
D - Other Taxes	5,310,574	5,855,574	5,898,595	6,340,700	6,694,900
E - Licenses & Permits	1,717,201	1,689,832	1,565,000	1,635,500	1,156,300
F - Fines & Forfeitures	917,853	831,574	473,400	586,300	598,400
G - Intergovernmental Revenues	17,806,722	12,073,395	10,365,453	1,115,900	1,121,100
H - Charges for Services	4,176,978	2,475,024	2,165,700	2,203,648	2,252,199
I - Investment & Rental Income	3,432,630	1,700,349	2,297,600	507,500	712,200
J - Miscellaneous Revenues	1,466,605	1,047,204	489,906	228,100	228,100
L - Other Financing Sources	25,423	23,555,000	25,854,755	-	-
M - Transfers In	6,580,481	15,367,926	21,148,700	2,407,100	2,582,100
<b>Total Revenues</b>	<b>\$ 87,778,367</b>	<b>\$ 106,420,064</b>	<b>\$ 118,161,909</b>	<b>\$ 60,304,193</b>	<b>\$ 62,374,553</b>
<b>Expenditures by Type</b>					
OPERATING					
51-Salaries	23,368,388	21,777,716	14,792,919	15,815,103	16,454,247
52-Benefits	11,792,098	11,170,038	7,562,867	8,311,671	8,823,199
53-Supplies	395,201	321,063	477,138	475,479	472,979
54-Services	10,809,034	31,508,495	24,175,766	24,812,351	25,208,703
56-Other Expenses	851	-	-	-	-
<i>Sub-Total Operating</i>	<i>\$ 46,365,571</i>	<i>\$ 64,777,313</i>	<i>\$ 47,008,689</i>	<i>\$ 49,414,603</i>	<i>\$ 50,959,127</i>
<b>CAPITAL OUTLAY</b>	<b>\$ 356,123</b>	<b>\$ 44,153</b>	<b>\$ 77,924</b>	<b>\$ 98,814</b>	<b>\$ 42,814</b>
<b>DEBT SERVICE</b>	<b>\$ 8,059,366</b>	<b>\$ 41,071,800</b>	<b>\$ 7,174,601</b>	<b>\$ 7,281,206</b>	<b>\$ 10,783,803</b>
<b>TRANSFERS OUT</b>	<b>\$ 6,254,883</b>	<b>\$ 14,620,287</b>	<b>\$ 20,685,000</b>	<b>\$ 3,249,000</b>	<b>\$ 3,349,000</b>
<b>CAPITAL IMPROVEMENT PLAN (CIP)</b>	<b>\$ 19,685,721</b>	<b>\$ 21,675,079</b>	<b>\$ 24,683,420</b>	<b>\$ 8,795,809</b>	<b>\$ 12,250,000</b>
<b>Total Expenditures by Type</b>	<b>\$ 80,721,664</b>	<b>\$ 142,188,631</b>	<b>\$ 99,629,634</b>	<b>\$ 68,839,432</b>	<b>\$ 77,384,745</b>
<b>Expenditures by Department</b>					
CC - City Council	504,701	476,090	496,246	520,511	521,512
CM - City Manager's Office	803,149	700,641	712,330	921,309	907,656
CA - City Attorney	524,469	465,478	450,000	450,000	450,000
CL - City Clerk	401,667	285,163	391,756	342,568	447,747
AS - Administrative Services	4,963,983	4,841,444	4,734,157	4,930,418	5,039,645
EC - Economic & Community Development	17,033,273	34,805,254	45,183,879	14,858,868	6,434,020
FS - Fire Services	10,373,581	9,917,678	8,472,978	8,452,784	8,542,622
LS - Leisure Services	2,564,908	2,359,112	2,277,114	2,515,104	2,604,714
PD - Police Department	18,101,826	16,308,752	16,774,559	16,961,966	17,765,680
PW - Public Works	10,293,585	4,442,808	6,363,600	3,341,698	15,351,345
ND - Non-Departmental	15,156,522	67,586,212	13,773,015	15,544,206	19,319,803
<b>Total Expenditures by Department</b>	<b>\$ 80,721,664</b>	<b>\$ 142,188,631</b>	<b>\$ 99,629,634</b>	<b>\$ 68,839,432</b>	<b>\$ 77,384,745</b>
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ 7,056,703</b>	<b>\$ (35,768,567)</b>	<b>\$ 18,532,275</b>	<b>\$ (8,535,239)</b>	<b>\$ (15,010,192)</b>
<b>End. Fund Bal., Jun 30</b>	<b>\$ 73,456,195</b>	<b>\$ 37,687,628</b>	<b>\$ 56,219,903</b>	<b>\$ 47,684,664</b>	<b>\$ 32,674,472</b>
<i>Reserve as Percentage (%) of Expenditures</i>	<i>91.00%</i>	<i>26.51%</i>	<i>56.43%</i>	<i>69.27%</i>	<i>42.22%</i>

**FUND STATEMENT**

<b>Fund:</b>	111X	General Fund	<b>Fund Type:</b>	A - Governmental		
<b>Fund Description</b>						
Primary operating fund of the City. It is used to account for those resources traditionally associated with governments which are not required.						
<b>Major Funding Sources</b>						
Property Tax, Sales Tax, Franchise Fees, Business License Tax, Transient Occupancy Tax, and Building Permits.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		<b>\$ 7,535,148</b>	<b>\$ 6,829,749</b>	<b>\$ 4,285,119</b>	<b>\$ 3,876,162</b>	<b>\$ 4,186,960</b>
<b>Revenues</b>						
A - Property Taxes		18,765,719	17,111,228	17,442,300	17,539,300	17,974,800
B - Sales Tax		6,106,168	5,344,473	5,860,500	5,146,000	5,394,100
C - Measure AA Sales Tax		-	-	700,000	4,000,000	4,500,000
D - Other Taxes		5,310,574	5,855,574	5,898,595	6,340,700	6,694,900
E - Licenses & Permits		1,717,201	1,689,832	1,565,000	1,635,500	1,156,300
F - Fines & Forfeitures		917,853	831,574	473,400	586,300	598,400
G - Intergovernmental Revenues		1,198,588	1,344,512	1,115,853	1,115,900	1,121,100
H - Charges for Services		4,175,520	2,473,334	2,165,700	2,203,648	2,252,199
I - Investment & Rental Income		705,802	211,762	397,600	507,500	712,200
J - Miscellaneous Revenues		1,465,485	302,261	228,100	228,100	228,100
L - Other Financing Sources		25,423	-	1,400	-	-
M - Transfers In		2,993,622	1,305,900	1,248,700	257,100	332,100
<b>Total Revenues</b>		<b>\$ 43,381,955</b>	<b>\$ 36,470,449</b>	<b>\$ 37,097,148</b>	<b>\$ 39,560,048</b>	<b>\$ 40,964,199</b>
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		21,390,676	19,886,893	12,880,835	13,746,428	14,369,697
52-Benefits		10,999,844	10,453,694	6,902,202	7,539,371	8,026,696
53-Supplies		387,773	320,309	470,138	468,479	465,979
54-Services		8,233,705	7,336,994	16,518,413	15,806,559	15,925,935
<i>Sub-Total Operating</i>		<i>\$ 41,011,998</i>	<i>\$ 37,997,890</i>	<i>\$ 36,771,587</i>	<i>\$ 37,560,836</i>	<i>\$ 38,788,306</i>
CAPITAL OUTLAY		\$ 354,326	\$ 14,889	\$ 67,924	\$ 98,814	\$ 42,814
DEBT SERVICE		\$ 131,495	\$ 131,497	\$ 131,593	\$ 240,600	\$ 140,000
TRANSFERS OUT		\$ 2,393,025	\$ 808,261	\$ 535,000	\$ 1,349,000	\$ 1,349,000
CAPITAL IMPROVEMENT PLAN (CIP)		\$ 196,510	\$ 62,542	\$ -	\$ -	\$ -
<b>Total Expenditures by Type</b>		<b>\$ 44,087,354</b>	<b>\$ 39,015,079</b>	<b>\$ 37,506,105</b>	<b>\$ 39,249,250</b>	<b>\$ 40,320,121</b>
<b>Expenditures by Department</b>						
CC - City Council		504,701	476,090	474,246	496,709	497,590
CM - City Manager's Office		635,853	555,600	541,243	749,772	734,849
CA - City Attorney		524,469	465,478	450,000	450,000	450,000
CL - City Clerk		360,457	247,263	355,382	303,800	408,203
AS - Administrative Services		4,132,266	3,926,706	4,029,061	4,145,299	4,251,060
EC - Economic & Community Development		1,714,287	1,398,307	1,244,345	1,541,239	1,537,495
FS - Fire Services		10,320,974	9,849,770	8,415,932	8,403,792	8,492,254
LS - Leisure Services		2,315,574	2,063,409	2,041,201	2,264,585	2,347,969
PD - Police Department		17,399,447	15,737,558	16,249,275	16,286,733	17,077,741
PW - Public Works		3,654,806	3,355,141	3,028,826	3,017,721	3,033,961
ND - Non-Departmental		2,524,519	939,758	676,593	1,589,600	1,489,000
<b>Total Expenditures by Department</b>		<b>\$ 44,087,354</b>	<b>\$ 39,015,079</b>	<b>\$ 37,506,105</b>	<b>\$ 39,249,250</b>	<b>\$ 40,320,121</b>
<b>Revenues Over (Less than) Expenditures</b>		<b>\$ (705,399)</b>	<b>\$ (2,544,630)</b>	<b>\$ (408,957)</b>	<b>\$ 310,798</b>	<b>\$ 644,078</b>
<b>End. Fund Bal., Jun 30 (Unrestricted, Unreserved)</b>		<b>\$ 6,829,749</b>	<b>\$ 4,285,119</b>	<b>\$ 3,876,162</b>	<b>\$ 4,186,960</b>	<b>\$ 4,831,038</b>
<i>Reserve as Percentage (%) of Expenditures</i>		<i>15.49%</i>	<i>10.98%</i>	<i>10.33%</i>	<i>10.67%</i>	<i>11.98%</i>

**FUND STATEMENT**

<b>Fund:</b>	1110X	Council CIP Reserve	<b>Fund Type:</b>	A - Governmental
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**Fund Description**

The City Council CIP Reserve was established by Resolution 3126-06 (02-28-06) as part of the City's Fiscal Management Policy. Its creation required that \$250,000 be set aside annually from the City's General Fund; thereby allowing the City Council to identify and fund capital projects that would be of benefit to the City, but do not have adequate funding. It is not its own fund, but rather, it is part of the City's General Fund and is classified in the City's Comprehensive Annual Financial Report (CAFR) under Reserved Fund Balance - Capital Projects (See pages 30,74, and 75 of City CAFR for Year Ended June 30, 2010 <http://www.ci.union-city.ca.us/admin/cafr.htm>). The Reserved Fund Balance of the General Fund is a separate component of its fund balance and is in addition to the Unreserved, Undesignated Fund Balance. The latter is used to gauge compliance with City Council's 7.5% reserve mandate as specified by the City's Fiscal Management Policy. The former is not used in the 7.5% reserve calculation and is normally something that cannot be used for everyday operations since it has been formally reserved for a specific purpose: City Council Capital Projects. \$300,000 of this reserve was spent in FY 2008-09 for unexpected City Hall Generator Replacement Project per Council Resolution 3628-08.

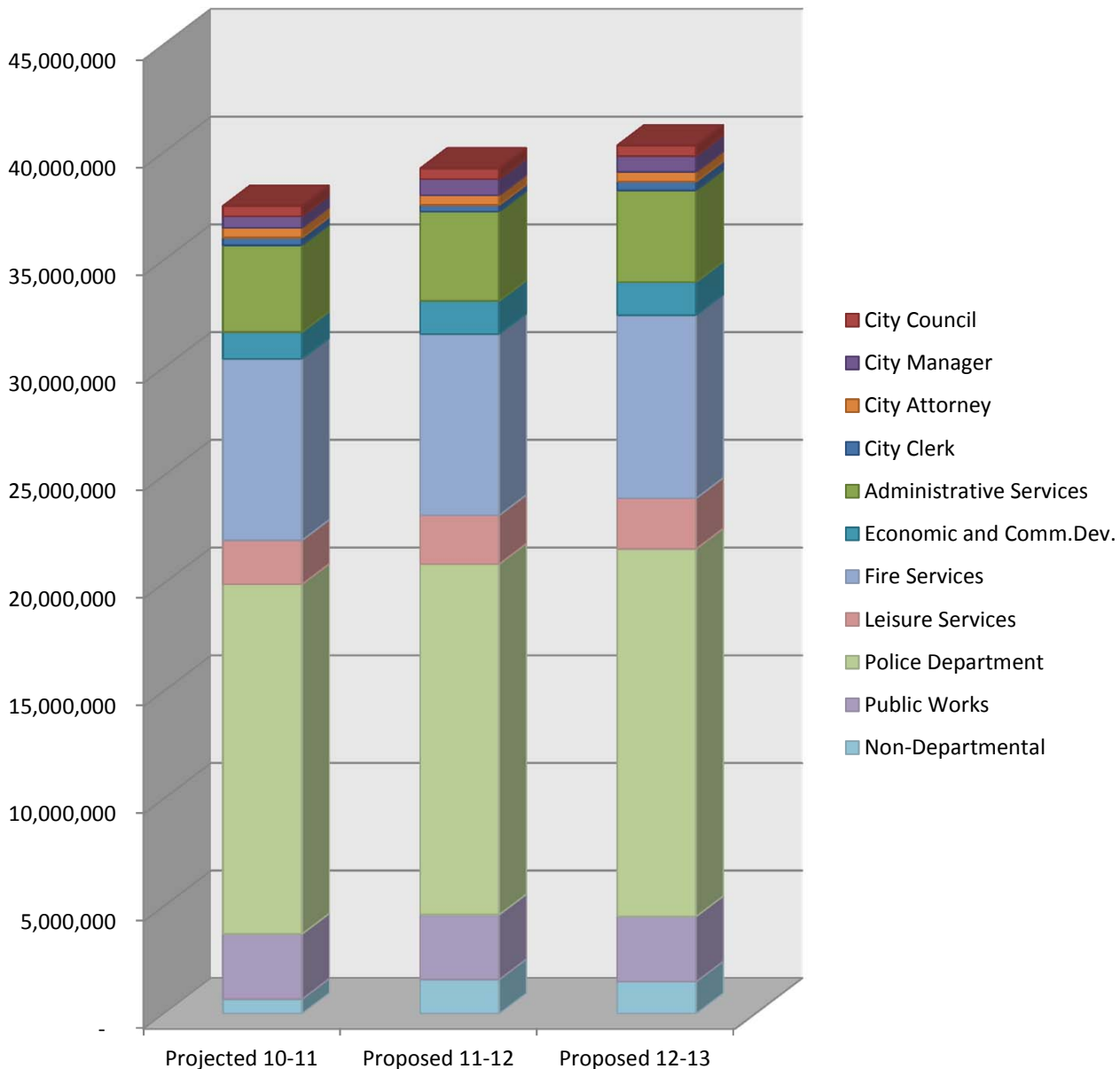
**Major Funding Sources**

Annual reservation & accumulation of \$250,000 from City's General Fund fund balance. Annual amount different in some years. Fund reservation for FY 2009-10 was reversed and 2010-11 reservation was suspended as part of FY 2010-11 budget reduction measures instituted in June 2010 via Resolution 4017-10. It can be re-instituted per Council discretion, and as of now, there is again \$250,000 in the budget for FY 2011-12 and 2012-13. Council though could choose to lower this.

	Actual 08-09	Actual 09-10	Proj. 10-11	Adop. 11-12	Adop. 12-13
<b>Beg. Fund Bal., Jul. 1</b>	\$ 750,000	\$ 475,000	\$ 725,000	\$ 475,000	\$ 725,000
<b>Revenues</b>					
M - Transfers In (Annual Fund Reservation)	25,000	250,000	-	250,000	250,000
<b>Total Revenues</b>	\$ 25,000	\$ 250,000	\$ -	\$ 250,000	\$ 250,000
<b>Expenditures by Type</b>					
TRANSFERS OUT	\$ 300,000	\$ -	\$ 250,000	\$ -	\$ -
<b>Total Expenditures by Type</b>	\$ 300,000	\$ -	\$ 250,000	\$ -	\$ -
<b>Expenditures by Department</b>					
ND - Non-Departmental	300,000	-	250,000	-	-
<b>Total Expenditures by Department</b>	\$ 300,000	\$ -	\$ 250,000	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>	\$ (275,000)	\$ 250,000	\$ (250,000)	\$ 250,000	\$ 250,000
<b>End. Fund Bal., Jun 30</b>	\$ 475,000	\$ 725,000	\$ 475,000	\$ 725,000	\$ 975,000
<i>Reserve as Percentage (%) of Expenditures</i>	158.33%	N/A	190.00%	N/A	N/A

**PROPOSED EXPENDITURE ALLOCATIONS BY DEPARTMENT (GENERAL FUND ONLY)**

<u>Expenditures by Department</u>	<u>Projected 10-11</u>	<u>% of Total</u>	<u>Proposed 11-12</u>	<u>% of Total</u>	<u>Proposed 12-13</u>	<u>% of Total</u>
City Council	474,246	1.26%	496,709	1.27%	497,590	1.23%
City Manager	541,243	1.44%	749,772	1.91%	734,849	1.82%
City Attorney	450,000	1.20%	450,000	1.15%	450,000	1.12%
City Clerk	355,382	0.95%	303,800	0.77%	408,203	1.01%
Administrative Services	4,029,061	10.74%	4,145,299	10.56%	4,251,060	10.54%
Economic and Comm.Dev.	1,244,345	3.32%	1,541,239	3.93%	1,537,495	3.81%
Fire Services	8,415,932	22.44%	8,403,792	21.41%	8,492,254	21.06%
Leisure Services	2,041,201	5.44%	2,264,585	5.77%	2,347,969	5.82%
Police Department	16,249,275	43.32%	16,286,733	41.50%	17,077,741	42.36%
Public Works	3,028,826	8.08%	3,017,721	7.69%	3,033,961	7.52%
Non-Departmental	676,593	1.80%	1,589,600	4.05%	1,489,000	3.69%
<b>Total</b>	<b>37,506,105</b>	<b>100.00%</b>	<b>39,249,250</b>	<b>100.00%</b>	<b>40,320,121</b>	<b>100.00%</b>



**GENERAL FUND REVENUE HISTORY AND 2-YEAR PROJECTION (BY REVENUE TYPE)**

<b>Account Title</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	<b>Comments/Assumptions</b>
Property Tax-Secured	8,420,600	8,420,600	8,589,000	Flat per HdL 11-12; 2% growth 12-13
Property Tax-Unsecured	764,200	764,200	779,500	Flat per HdL 11-12; 2% growth 12-13
Prop Tax-Supplemental	250,000	250,000	255,000	Flat per HdL 11-12; 2% growth 12-13
Property Tax-Prior Year	777,300	777,300	792,800	Flat per HdL 11-12; 2% growth 12-13
Property Tax-Penalties	66,300	66,300	67,600	Flat per HdL 11-12; 2% growth 12-13
Property Tax-Misc	1,900	1,900	1,900	Flat per HdL 11-12; 2% growth 12-13
Homeowners Prop Tax Rel	120,000	120,000	122,400	Flat per HdL 11-12; 2% growth 12-13
Open Space Maintenance	3,100	3,100	3,200	Flat per HdL 11-12; 2% growth 12-13
Public Nuisance Lien	8,000	8,000	8,200	Flat growth
Prop Tax -Sales Tax In-Lieu	1,963,600	2,060,600	2,135,900	Per MuniServices
Prop Tax-Veh Lic Fee Swap	5,067,300	5,067,300	5,219,300	Flat 11-12; 3% growth 12-13
<b>A - Property Taxes Total</b>	<b>17,442,300</b>	<b>17,539,300</b>	<b>17,974,800</b>	
Sales Tax	5,860,500	5,146,000	5,394,100	Per MuniServices; includes loss of 2nd largest sales tax generator
<b>B - Sales Tax Total</b>	<b>5,860,500</b>	<b>5,146,000</b>	<b>5,394,100</b>	
Meas AA Sales Tax	700,000	4,000,000	4,500,000	Original estimates \$3.5 to \$4.5 million. FY 11-12 is mid-range and 12-13 is high-end.
<b>C - Measure AA Sales Tax Total</b>	<b>700,000</b>	<b>4,000,000</b>	<b>4,500,000</b>	
Transient Occupancy Tax	565,095	646,600	666,000	11-12 Assume return at least 2008-09 levels + 3% CPI; 12-13 3% growth
Franchise Tax-Electric	569,500	569,500	580,900	11-12 Assume flat growth as users conserve energy and gas; 12-13 2% growth
Franchise Tax-Gas	217,000	217,000	221,300	11-12 Assume flat growth as users conserve energy and gas; 12-13 2% growth
Franchise Tax-Disposal	2,444,500	2,493,400	2,543,300	2% growth both years
Franchise Tax-Cable TV	580,000	580,000	591,600	Flat 11-12; 2% growth 12-13
Franchise Fee - Towing	15,500	15,800	16,100	2% growth 11-12; 2% growth 12-13
Franchise Tax-Recycling	105,000	166,400	169,700	2% growth 11-12; 2% growth 12-13
Business License Tax	1,201,400	1,451,400	1,701,400	Includes revenue collection enhancement
Real Prop Transfer Tax	200,600	200,600	204,600	11-12 flat due to housing market; 2% growth FY 12-13
<b>D - Other Taxes Total</b>	<b>5,898,595</b>	<b>6,340,700</b>	<b>6,694,900</b>	
Animal Licenses	12,400	13,000	13,400	5% growth 11-12; 3% growth 12-13
USD Expansion Permit	500,000	500,000	-	Revenue goes away in 12-13
PG&E Streetlight License	2,400	3,200	3,300	2% growth 11-12; 3% growth 12-13
Parking Permit	15,000	111,500	111,500	Receive about \$9,000 per month
Burglar Alarm Registration Fee	25,000	25,000	25,500	Flat 11-12; 2% growth 12-13
Fire-Annual Code Permit	6,900	6,900	7,100	Flat 11-12; 3% growth 12-13
Haz Mat Storage Permit	383,500	358,000	365,200	Revised down for 11-12 based on trends; 2% growth 12-13
Encroachment Permits	113,900	113,900	116,200	Flat 11-12; 2% growth 12-13
Grading Permits	4,000	4,000	4,100	Flat 11-12; 2% growth 12-13
Zoning Permits	50,000	50,000	51,000	Flat 11-12; 2% growth 12-13
Building Permit	450,000	450,000	459,000	Flat 11-12; 2% growth 12-13
<b>E - Licenses &amp; Permits Total</b>	<b>1,565,000</b>	<b>1,635,500</b>	<b>1,156,300</b>	
Fines and Forfeits	143,200	143,200	147,500	Flat 11-12; 3% growth 12-13
Fines-Redflex Redlight Violations	101,900	101,900	105,000	Flat 11-12; 3% growth 12-13
Parking Citations	226,300	339,200	343,900	Assume growth in parking citations
Neighborhood Preserv Ctn	2,000	2,000	2,000	Flat 11-12; 2% growth 12-13
<b>F - Fines &amp; Forfeitures Total</b>	<b>473,400</b>	<b>586,300</b>	<b>598,400</b>	
Justice Assistance Grants	245,253	245,300	245,300	Flat both years
Misc. Federal Grant	5,000	5,000	5,000	Flat both years
Motor Vehicle in-lieu	174,700	174,700	179,900	Flat 11-12; 3% growth 12-13
Mandated Cost Reimbursement	18,700	18,700	18,700	Flat both years

**GENERAL FUND REVENUE HISTORY AND 2-YEAR PROJECTION (BY REVENUE TYPE)**

<b>Account Title</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	<b>Comments/Assumptions</b>
P.O.S.T. Reimbursement	43,200	43,200	43,200	Flat both years
Public Safety Augmentation (Prop 172)	310,000	310,000	310,000	Flat both years
Juvenile Probation Camp Fund Grant	6,500	6,500	6,500	Flat both years
Misc State Revenues	38,200	38,200	38,200	Flat both years
County Vehicle Abatement	30,000	30,000	30,000	Flat both years
Restitution Payments from Counties	1,000	1,000	1,000	Flat both years
Contribution from Other Agencies	70,000	70,000	70,000	Flat both years
Misc. County/Local Grant	85,700	85,700	85,700	Flat both years
Alameda Co. Housing Authority In-Lieu Fe	87,600	87,600	87,600	Flat both years
<b>G - Intergovernmental Revenues Total</b>	<b>1,115,853</b>	<b>1,115,900</b>	<b>1,121,100</b>	
Administrative Fees	1,050,000	1,050,000	1,071,000	Flat 11-12; 2% growth 12-13
Reports	32,500	32,500	33,500	Flat 11-12; 3% growth 12-13
Service Fees	55,200	93,148	94,999	Includes reimbursement for YFS Intern program. Costs in YFS Fund; revenues in General Fund.
Maps & Publications	600	600	600	Flat 11-12; 2% growth 12-13
Plan Check Fees	142,300	142,300	145,200	Flat 11-12; 2% growth 12-13
Inspection Fees	130,000	130,000	132,600	Flat 11-12; 2% growth 12-13
Bldg-Other Fees	6,700	6,700	6,800	Flat 11-12; 2% growth 12-13
PW Transit Bus Shelter Cleaning Charge	4,100	4,100	4,100	Flat both years
Parking Meters	78,500	78,500	80,900	Flat 11-12; 3% growth 12-13
Animal Control Fees	900	900	900	Flat both years
Contribution from Outside Sources (priva	95,000	95,000	95,000	Flat both years
DUI Accident Recovery Fee	11,000	11,000	11,300	Flat 11-12; 3% growth 12-13
Burglar Alarm Response Fee	4,400	4,400	4,500	Flat 11-12; 3% growth 12-13
Union Landing Pylon Sign Maintenance Fee	50,900	50,900	52,400	Flat 11-12; 3% growth 12-13
Park Facilities Fee	17,600	17,600	18,100	Flat 11-12; 3% growth 12-13
Community Dev Plan Storage Fee	3,100	3,100	3,200	Flat 11-12; 3% growth 12-13
Map Filing Fee	2,200	2,200	2,200	Flat 11-12; 2% growth 12-13
PW Special Project Fees	1,400	1,400	1,400	Flat 11-12; 2% growth 12-13
Sale of Plans & Specs	6,000	6,000	6,100	Flat 11-12; 2% growth 12-13
PW Subdivision Fees	7,200	7,200	7,300	Flat 11-12; 2% growth 12-13
Outreach/Shopping Carts	4,000	4,000	4,100	Flat 11-12; 2% growth 12-13
Leisure Activities Fees	2,000	2,000	2,100	Flat 11-12; 3% growth 12-13
Gym memberships	403,100	403,100	415,200	Flat 11-12; 3% growth 12-13
Facility use fees	40,000	40,000	41,200	Flat 11-12; 3% growth 12-13
Gym child care	4,000	4,000	4,100	Flat 11-12; 3% growth 12-13
Gym Training & Therapy	800	800	800	Flat 11-12; 3% growth 12-13
Gym Specialty Classes	9,100	9,100	9,400	Flat 11-12; 3% growth 12-13
Bus Advertising	3,000	3,000	3,100	Flat 11-12; 2% growth 12-13
Other Charges for Services	100	100	100	Flat both years
<b>H - Charges for Services Total</b>	<b>2,165,700</b>	<b>2,203,648</b>	<b>2,252,199</b>	
Investment Earnings	236,100	350,000	550,000	11-12 assumes partial return to normal returns; 12-13 assumes continued return to normal rates
Interest SBA Loans	600	600	600	Flat both years
Interest-Other	51,000	51,000	52,500	Flat 11-12; 3% growth 12-13
Interest on Home Loans	4,000	-	-	All homes loans will be paid off
Rental Income	105,900	105,900	109,100	Flat both years
<b>I - Investment &amp; Rental Income Total</b>	<b>397,600</b>	<b>507,500</b>	<b>712,200</b>	
Miscellaneous Receipts	103,100	103,100	103,100	Flat both years
Skyventure Payment	125,000	125,000	125,000	Flat both years
<b>J - Miscellaneous Revenues Total</b>	<b>228,100</b>	<b>228,100</b>	<b>228,100</b>	
Sale of property	1,400	-	-	Revenue is sporadic
<b>L - Other Financing Sources Total</b>	<b>1,400</b>	<b>-</b>	<b>-</b>	

**GENERAL FUND REVENUE HISTORY AND 2-YEAR PROJECTION (BY REVENUE TYPE)**

<u>Account Title</u>	<u>Proj. 10-11</u>	<u>Adop. 11-12</u>	<u>Adop. 12-13</u>	<u>Comments/Assumptions</u>
Transfer In	1,248,700	257,100	332,100	FY 10-11 includes \$250,000 from Council CIP Reservem, \$232,100 from Recycling & Waste Mgmt Fund, \$566,600 from Union Landing PBID, and \$200,000 from Pension Obligation Bond Fund. FY 11-12 includes \$157,100 from Recycling & Waste Mgmt Fund and \$200,000 from Pension Obligation Bond Fund. \$583,600 that was from Union Landing PBID Fund now shown as direct charges to fund. FY 12-13 includes \$232,100 from Recycling & Waste Mgmt Fund and \$200,000 from Pension Obligation Bond Fund. \$601,100 that was from Union Landing PBID Fund now shown as direct charges to fund.
<b>M - Transfers In Total</b>	<b>1,248,700</b>	<b>257,100</b>	<b>332,100</b>	
<b>Grand Total</b>	<b>37,097,148</b>	<b>39,560,048</b>	<b>40,964,199</b>	

<b>FUND STATEMENT</b>					
<b>Fund:</b>	<b>RDA FUNDS SUMMARY</b>				
<b>Fund Description</b>					
N/A					
<b>Major Funding Sources</b>					
N/A					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 58,114,344</b>	<b>\$ 66,151,446</b>	<b>\$ 32,677,509</b>	<b>\$ 51,868,741</b>	<b>\$ 42,772,704</b>
<b>Revenues</b>					
A - Property Taxes	21,472,015	19,368,487	23,900,000	18,594,145	19,160,354
G - Intergovernmental Revenues	16,608,134	10,728,883	9,249,600	-	-
H - Charges for Services	1,458	1,690	-	-	-
I - Investment & Rental Income	2,726,828	1,488,587	1,900,000	-	-
J - Miscellaneous Revenues	1,120	744,943	261,806	-	-
L - Other Financing Sources	-	23,555,000	25,853,355	-	-
M - Transfers In	3,561,859	13,812,026	19,900,000	1,900,000	2,000,000
<b>Total Revenues</b>	<b>\$ 44,371,413</b>	<b>\$ 69,699,616</b>	<b>\$ 81,064,761</b>	<b>\$ 20,494,145</b>	<b>\$ 21,160,354</b>
<b>Expenditures by Type</b>					
<b>OPERATING</b>					
51-Salaries	1,977,712	1,890,824	1,912,083	2,068,675	2,084,550
52-Benefits	792,254	716,344	660,665	772,300	796,503
53-Supplies	7,428	754	7,000	7,000	7,000
54-Services	2,575,329	24,171,501	7,657,353	9,005,792	9,282,768
56-Other Expenses	851	-	-	-	-
<i>Sub-Total Operating</i>	<i>\$ 5,353,573</i>	<i>\$ 26,779,423</i>	<i>\$ 10,237,101</i>	<i>\$ 11,853,767</i>	<i>\$ 12,170,821</i>
<b>CAPITAL OUTLAY</b>	<b>\$ 1,797</b>	<b>\$ 29,264</b>	<b>\$ 10,000</b>	<b>\$ -</b>	<b>\$ -</b>
<b>DEBT SERVICE</b>	<b>\$ 7,927,871</b>	<b>\$ 40,940,303</b>	<b>\$ 7,043,008</b>	<b>\$ 7,040,606</b>	<b>\$ 10,643,803</b>
<b>TRANSFERS OUT</b>	<b>\$ 3,561,859</b>	<b>\$ 13,812,026</b>	<b>\$ 19,900,000</b>	<b>\$ 1,900,000</b>	<b>\$ 2,000,000</b>
<b>CAPITAL IMPROVEMENT PLAN (CIP)</b>	<b>\$ 19,489,211</b>	<b>\$ 21,612,537</b>	<b>\$ 24,683,420</b>	<b>\$ 8,795,809</b>	<b>\$ 12,250,000</b>
<b>Total Expenditures by Type</b>	<b>\$ 36,334,310</b>	<b>\$ 103,173,553</b>	<b>\$ 61,873,529</b>	<b>\$ 29,590,182</b>	<b>\$ 37,064,624</b>
<b>Expenditures by Department</b>					
CC - City Council	-	-	22,000	23,802	23,923
CM - City Manager's Office	167,297	145,042	171,087	171,538	172,808
CL - City Clerk	41,209	37,900	36,374	38,768	39,544
AS - Administrative Services	831,717	914,738	705,096	785,120	788,585
EC - Economic & Community Development	15,318,986	33,406,947	43,939,534	13,317,628	4,896,525
FS - Fire Services	52,607	67,908	57,047	48,992	50,368
LS - Leisure Services	249,334	295,703	235,913	250,519	256,744
PD - Police Department	702,380	571,194	525,283	675,233	687,939
PW - Public Works	6,638,779	1,087,667	3,334,774	323,977	12,317,384
ND - Non-Departmental	12,332,003	66,646,454	12,846,422	13,954,606	17,830,803
<b>Total Expenditures by Department</b>	<b>\$ 36,334,310</b>	<b>\$ 103,173,553</b>	<b>\$ 61,873,529</b>	<b>\$ 29,590,182</b>	<b>\$ 37,064,624</b>
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ 8,037,102</b>	<b>\$ (33,473,937)</b>	<b>\$ 19,191,232</b>	<b>\$ (9,096,037)</b>	<b>\$ (15,904,270)</b>
<b>End. Fund Bal., Jun 30</b>	<b>\$ 66,151,446</b>	<b>\$ 32,677,509</b>	<b>\$ 51,868,741</b>	<b>\$ 42,772,704</b>	<b>\$ 26,868,434</b>
<i>Reserve as Percentage (%) of Expenditures</i>	<i>182.06%</i>	<i>31.67%</i>	<i>83.83%</i>	<i>144.55%</i>	<i>72.49%</i>

**FUND STATEMENT**

<b>Fund:</b>	711X	RDA Cap Proj Non-Hsg Funds	<b>Fund Type:</b>	A - Governmental		
<b>Fund Description</b>						
To account for the acquisition or construction of major capital facilities in the Redevelopment Project Area. The primary source of this funds is property tax and bond proceeds. NOTE: FUND BALANCE IS NET OF RESERVATION FOR PROPERTY HELD FOR RESALE - \$34,893,878.						
<b>Major Funding Sources</b>						
Property tax and bond proceeds.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		<b>\$ 12,383,323</b>	<b>\$ 10,064,913</b>	<b>\$ 20,572,634</b>	<b>\$ 31,822,819</b>	<b>\$ 27,999,275</b>
<b>Revenues</b>						
A - Property Taxes		-	-	1,900,000	423,443	(120,453)
G - Intergovernmental Revenues		16,608,134	10,728,883	9,249,600	-	-
H - Charges for Services		1,458	1,690	-	-	-
I - Investment & Rental Income		769,019	495,982	500,000	-	-
J - Miscellaneous Revenues		120	718,590	6,078	-	-
L - Other Financing Sources		-	15,980,000	16,853,355	-	-
M - Transfers In		2,114,105	11,425,766	9,000,000	-	-
<b>Total Revenues</b>		<b>\$ 19,492,835</b>	<b>\$ 39,350,911</b>	<b>\$ 37,509,033</b>	<b>\$ 423,443</b>	<b>\$ (120,453)</b>
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		1,929,923	1,844,136	1,865,966	1,930,314	1,946,002
52-Benefits		777,695	702,555	649,222	715,681	738,873
53-Supplies		7,428	754	7,000	7,000	7,000
54-Services		1,007,743	1,086,301	1,184,139	1,060,992	1,062,368
56-Other Expenses		851	-	-	-	-
<i>Sub-Total Operating</i>		<i>\$ 3,723,640</i>	<i>\$ 3,633,747</i>	<i>\$ 3,706,327</i>	<i>\$ 3,713,987</i>	<i>\$ 3,754,243</i>
CAPITAL OUTLAY		\$ 1,797	\$ 29,264	\$ 10,000	\$ -	\$ -
DEBT SERVICE		\$ -	\$ -	\$ -	\$ -	\$ 2,300,000
TRANSFERS OUT		\$ -	\$ 9,337,214	\$ 9,000,000	\$ -	\$ -
CAPITAL IMPROVEMENT PLAN (CIP)		\$ 18,085,809	\$ 15,842,966	\$ 13,542,521	\$ 533,000	\$ 12,000,000
<b>Total Expenditures by Type</b>		<b>\$ 21,811,245</b>	<b>\$ 28,843,190</b>	<b>\$ 26,258,848</b>	<b>\$ 4,246,987</b>	<b>\$ 18,054,243</b>
<b>Expenditures by Department</b>						
CC - City Council		-	-	22,000	23,802	23,923
CM - City Manager's Office		167,297	145,042	171,087	171,538	172,808
CL - City Clerk		41,209	37,900	36,374	38,768	39,544
AS - Administrative Services		227,037	293,637	235,296	154,320	155,185
EC - Economic & Community Development		13,732,603	26,344,140	21,641,075	2,559,839	2,050,347
FS - Fire Services		52,607	67,908	57,047	48,992	50,368
LS - Leisure Services		249,334	295,703	235,913	250,519	256,744
PD - Police Department		702,380	571,194	525,283	675,233	687,939
PW - Public Works		6,638,779	1,087,667	3,334,774	323,977	12,317,384
ND - Non-Departmental		-	-	-	-	2,300,000
<b>Total Expenditures by Department</b>		<b>\$ 21,811,245</b>	<b>\$ 28,843,190</b>	<b>\$ 26,258,848</b>	<b>\$ 4,246,987</b>	<b>\$ 18,054,243</b>
<b>Revenues Over (Less than) Expenditures</b>		<b>\$ (2,318,410)</b>	<b>\$ 10,507,721</b>	<b>\$ 11,250,185</b>	<b>\$ (3,823,544)</b>	<b>\$ (18,174,696)</b>
<b>End. Fund Bal., Jun 30</b>		<b>\$ 10,064,913</b>	<b>\$ 20,572,634</b>	<b>\$ 31,822,819</b>	<b>\$ 27,999,275</b>	<b>\$ 9,824,579</b>
<i>Reserve as Percentage (%) of Expenditures</i>		<i>46.15%</i>	<i>71.33%</i>	<i>121.19%</i>	<i>659.27%</i>	<i>54.42%</i>

**FUND STATEMENT**

<b>Fund:</b>	7300	RDA Debt Service Fund	<b>Fund Type:</b>	A - Governmental	
<b>Fund Description</b>					
To account for the receipt of tax increment and payment of the Agency's debt, including pass-through payments. Funds not needed for debt service are transferred to the Agency's Administration or Capital Projects Funds.					
<b>Major Funding Sources</b>					
Property Tax Increment Revenues.					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 36,393,560</b>	<b>\$ 45,256,537</b>	<b>\$ 4,410,646</b>	<b>\$ 11,794,424</b>	<b>\$ 13,579,720</b>
<b>Revenues</b>					
A - Property Taxes	17,222,596	15,542,418	17,600,000	14,470,702	15,480,807
I - Investment & Rental Income	1,681,557	866,872	1,200,000	-	-
J - Miscellaneous Revenues	-	357	-	-	-
L - Other Financing Sources	-	7,575,000	-	-	-
M - Transfers In	1,447,754	1,219,245	1,900,000	1,900,000	2,000,000
<b>Total Revenues</b>	<b>\$ 20,351,906</b>	<b>\$ 25,203,891</b>	<b>\$ 20,700,000</b>	<b>\$ 16,370,702</b>	<b>\$ 17,480,807</b>
<b>Expenditures by Type</b>					
OPERATING					
54-Services	1,446,953	23,020,927	6,273,214	7,544,800	7,820,400
<i>Sub-Total Operating</i>	<i>\$ 1,446,953</i>	<i>\$ 23,020,927</i>	<i>\$ 6,273,214</i>	<i>\$ 7,544,800</i>	<i>\$ 7,820,400</i>
DEBT SERVICE	\$ 7,927,871	\$ 40,940,303	\$ 7,043,008	\$ 7,040,606	\$ 7,043,803
TRANSFERS OUT	\$ 2,114,105	\$ 2,088,552	\$ -	\$ -	\$ -
<b>Total Expenditures by Type</b>	<b>\$ 11,488,929</b>	<b>\$ 66,049,782</b>	<b>\$ 13,316,222</b>	<b>\$ 14,585,406</b>	<b>\$ 14,864,203</b>
<b>Expenditures by Department</b>					
AS - Administrative Services	604,680	621,101	469,800	630,800	633,400
EC - Economic & Community Development	-	1,472	-	-	-
ND - Non-Departmental	10,884,249	65,427,209	12,846,422	13,954,606	14,230,803
<b>Total Expenditures by Department</b>	<b>\$ 11,488,929</b>	<b>\$ 66,049,782</b>	<b>\$ 13,316,222</b>	<b>\$ 14,585,406</b>	<b>\$ 14,864,203</b>
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ 8,862,977</b>	<b>\$ (40,845,891)</b>	<b>\$ 7,383,778</b>	<b>\$ 1,785,296</b>	<b>\$ 2,616,604</b>
<b>End. Fund Bal., Jun 30</b>	<b>\$ 45,256,537</b>	<b>\$ 4,410,646</b>	<b>\$ 11,794,424</b>	<b>\$ 13,579,720</b>	<b>\$ 16,196,324</b>
<i>Reserve as Percentage (%) of Expenditures</i>	<i>393.91%</i>	<i>6.68%</i>	<i>88.57%</i>	<i>93.10%</i>	<i>108.96%</i>

**FUND STATEMENT**

<b>Fund:</b>	74XX	RDA Special Rev. Housing	<b>Fund Type:</b>	A - Governmental		
<b>Fund Description</b>						
To account for monies received and expended by the Community Redevelopment Agency for the financing of development and rehabilitation in the City. The California Health and Safety Code required that the Agency set aside 20% of its tax allocation for the purpose of increasing or improving housing for low and moderate income households throughout the City. NOTE: FUND BALANCE IS NET OF RESERVE FOR PROPERTY HELD FOR RESALE - \$2,183,382.						
<b>Major Funding Sources</b>						
Property Tax Increment and Tax Allocation Bonds.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		<b>\$ 9,337,461</b>	<b>\$ 10,829,996</b>	<b>\$ 7,694,229</b>	<b>\$ 8,251,498</b>	<b>\$ 1,193,709</b>
<b>Revenues</b>						
A - Property Taxes		4,249,419	3,826,069	4,400,000	3,700,000	3,800,000
I - Investment & Rental Income		276,252	125,733	200,000	-	-
J - Miscellaneous Revenues		1,000	25,996	255,728	-	-
L - Other Financing Sources		-	-	9,000,000	-	-
M - Transfers In		-	1,167,015	9,000,000	-	-
<b>Total Revenues</b>		<b>\$ 4,526,672</b>	<b>\$ 5,144,813</b>	<b>\$ 22,855,728</b>	<b>\$ 3,700,000</b>	<b>\$ 3,800,000</b>
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		47,788	46,687	46,117	138,361	138,548
52-Benefits		14,559	13,789	11,443	56,619	57,630
54-Services		120,633	64,273	200,000	400,000	400,000
<i>Sub-Total Operating</i>		<i>\$ 182,981</i>	<i>\$ 124,749</i>	<i>\$ 257,560</i>	<i>\$ 594,980</i>	<i>\$ 596,178</i>
DEBT SERVICE		\$ -	\$ -	\$ -	\$ -	\$ 1,300,000
TRANSFERS OUT		\$ 1,447,754	\$ 2,386,260	\$ 10,900,000	\$ 1,900,000	\$ 2,000,000
CAPITAL IMPROVEMENT PLAN (CIP)		\$ 1,403,402	\$ 5,769,571	\$ 11,140,899	\$ 8,262,809	\$ 250,000
<b>Total Expenditures by Type</b>		<b>\$ 3,034,137</b>	<b>\$ 8,280,580</b>	<b>\$ 22,298,459</b>	<b>\$ 10,757,789</b>	<b>\$ 4,146,178</b>
<b>Expenditures by Department</b>						
EC - Economic & Community Development		1,586,383	7,061,335	22,298,459	10,757,789	2,846,178
ND - Non-Departmental		1,447,754	1,219,245	-	-	1,300,000
<b>Total Expenditures by Department</b>		<b>\$ 3,034,137</b>	<b>\$ 8,280,580</b>	<b>\$ 22,298,459</b>	<b>\$ 10,757,789</b>	<b>\$ 4,146,178</b>
<b>Revenues Over (Less than) Expenditures</b>		<b>\$ 1,492,535</b>	<b>\$ (3,135,767)</b>	<b>\$ 557,269</b>	<b>\$ (7,057,789)</b>	<b>\$ (346,178)</b>
<b>End. Fund Bal., Jun 30</b>		<b>\$ 10,829,996</b>	<b>\$ 7,694,229</b>	<b>\$ 8,251,498</b>	<b>\$ 1,193,709</b>	<b>\$ 847,531</b>
<i>Reserve as Percentage (%) of Expenditures</i>		<i>356.94%</i>	<i>92.92%</i>	<i>37.00%</i>	<i>11.10%</i>	<i>20.44%</i>

## SPECIAL REVENUE FUNDS

Special Revenue funds are used to account for the proceeds of specific sources (other than expendable trusts and major capital projects) that are restricted to expenditures for specific purposes. Funds included are:

<u>Fund Number and Title</u>	<u>Page</u>
• 2011 Retirement/Benefit Reserv	OP 83
• 2020 Post-Employment Med Ben	OP 84
• 2030 Solid Waste Assessment	OP 85
• 2040 Recycling & Waste Mgmt	OP 86
• 2050 AC Waste Import Mitig.	OP 87
• 2055 Meas D Waste Reduction/Recycling	OP 88
• 2110 SLEF	OP 89
• 2120 Asset Seizure Fund	OP 90
• 2130 SACGVSTF	OP 91
• 2210 Fire Equip Acquisition	OP 92
• 2220 CUPA/APSA Grant	OP 93
• 2230 EMS Enhancement Fund	OP 94
• 2240 Pub. Safety Parcel Tax	OP 95
• 2250 911 Emergency Comm Sys Response	OP 96
• 2260 Union Landing PBID	OP 97
• 2310 Housing & Community Dev	OP 98
• 2320 HOMES Fund	OP 99
• 2330 Housing In-Lieu Fund	OP 100
• 2410 Leisure Revolving Fund	OP 101
• 2420 Parent Project Fund	OP 102
• 2430 Cal-Grip Grant: Youth/Family Services	OP 103
• 2440 Youth Violence Prevent/Intervention (Meas UU)	OP 104
• 2510 State Gas Tax Fund	OP 105
• 2520 Traffic Congestion	OP 106
• 2530 Prop 1B Fund	OP 107
• 254X Measure B/ACTIA Funds	OP 108
• 2550 Special Parks Fund	OP 109
• 2560 DIPSA CFD 1996-1 Maint Assmnt	OP 110
• 2570 CFD 2005-1	OP 111
• 2575 CFD 2006-1 Fund	OP 112
• 2580 Clean Water Fund	OP 113
• 259X LLAD Funds	OP 114
• 2610 Traffic Signalization	OP 115
• 2620 A.W. Vehicle Impact Fee	OP 116
• 2630 CIWMB Used Oil Block Gr	OP 117
• 2640 Greenhaven Fund	OP 118
• 2650 Code Enforcement	OP 119
• 2660 DIPSA Development Fund	OP 120
• 2670 511 Area Improvements	OP 121
• 277X ARRA Grants	OP 122

<b>FUND GROUP SUMMARY</b>					
<b>Fund:</b>	<b>ALL SPECIAL REVENUE FUNDS</b>				
<b>Fund Description</b>					
N/A					
<b>Major Funding Sources</b>					
N/A					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 23,798,970</b>	<b>\$ 23,603,315</b>	<b>\$ 22,769,380</b>	<b>\$ 14,999,545</b>	<b>\$ 14,441,869</b>
<b>Revenues</b>					
A - Property Taxes	8,126,091	8,798,181	8,955,107	9,032,442	9,130,553
D - Other Taxes	91,064	56,645	26,460	-	-
G - Intergovernmental Revenues	5,987,740	4,332,008	6,078,698	4,901,300	4,694,465
H - Charges for Services	2,299,715	2,710,998	3,457,897	2,466,655	2,582,495
I - Investment & Rental Income	552,022	178,164	225,415	169,120	162,520
J - Miscellaneous Revenues	58,726	6,340	453,214	31,701	37,314
L - Other Financing Sources	-	5,000	655,000	-	-
M - Transfers In	975,997	558,261	535,000	1,089,000	1,089,000
<b>Total Revenues</b>	<b>\$ 18,091,356</b>	<b>\$ 16,645,597</b>	<b>\$ 20,386,791</b>	<b>\$ 17,690,217</b>	<b>\$ 17,696,348</b>
<b>Expenditures by Type</b>					
<b>OPERATING</b>					
51-Salaries	5,757,601	6,282,406	6,710,124	6,675,531	6,475,718
52-Benefits	2,826,060	2,911,155	2,766,337	3,008,775	2,894,372
53-Supplies	407,764	342,117	573,682	472,285	472,285
54-Services	3,374,248	3,729,803	6,175,297	5,713,822	5,904,218
56-Other Expenses	32,669	40,302	16,500	61,851	69,061
<i>Sub-Total Operating</i>	<i>\$ 12,398,341</i>	<i>\$ 13,305,782</i>	<i>\$ 16,241,940</i>	<i>\$ 15,932,264</i>	<i>\$ 15,815,653</i>
<b>CAPITAL OUTLAY</b>	<b>\$ 380,385</b>	<b>\$ 341,317</b>	<b>\$ 382,119</b>	<b>\$ 299,530</b>	<b>\$ 94,530</b>
<b>DEBT SERVICE</b>	<b>\$ 248,834</b>	<b>\$ 215,153</b>	<b>\$ 656,899</b>	<b>\$ 175,000</b>	<b>\$ 175,000</b>
<b>TRANSFERS OUT</b>	<b>\$ 517,868</b>	<b>\$ 776,900</b>	<b>\$ 798,700</b>	<b>\$ 157,100</b>	<b>\$ 232,100</b>
<b>CAPITAL IMPROVEMENT PLAN (CIP)</b>	<b>\$ 4,741,584</b>	<b>\$ 2,840,380</b>	<b>\$ 10,076,968</b>	<b>\$ 1,684,000</b>	<b>\$ 2,104,000</b>
<b>Total Expenditures by Type</b>	<b>\$ 18,287,011</b>	<b>\$ 17,479,532</b>	<b>\$ 28,156,625</b>	<b>\$ 18,247,894</b>	<b>\$ 18,421,283</b>
<b>Expenditures by Department</b>					
CM - City Manager's Office	266,801	529,110	497,569	763,568	765,103
AS - Administrative Services	142,634	233,309	236,701	264,056	275,090
EC - Economic & Community Development	788,000	896,314	1,505,377	1,038,679	1,041,515
FS - Fire Services	1,535,619	1,753,269	1,734,454	1,899,443	2,086,439
LS - Leisure Services	1,401,961	1,724,558	3,219,257	2,876,654	2,883,948
PD - Police Department	3,087,518	3,332,268	3,913,637	3,754,151	3,180,286
PW - Public Works	10,114,111	7,848,652	15,399,811	7,145,243	7,607,802
ND - Non-Departmental	950,369	1,162,053	1,649,819	506,100	581,100
<b>Total Expenditures by Department</b>	<b>\$ 18,287,011</b>	<b>\$ 17,479,532</b>	<b>\$ 28,156,625</b>	<b>\$ 18,247,894</b>	<b>\$ 18,421,283</b>
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ (195,656)</b>	<b>\$ (833,935)</b>	<b>\$ (7,769,834)</b>	<b>\$ (557,677)</b>	<b>\$ (724,936)</b>
<b>End. Fund Bal., Jun 30</b>	<b>\$ 23,603,315</b>	<b>\$ 22,769,380</b>	<b>\$ 14,999,545</b>	<b>\$ 14,441,869</b>	<b>\$ 13,716,933</b>
<i>Reserve as Percentage (%) of Expenditures</i>	<i>129.07%</i>	<i>130.26%</i>	<i>53.27%</i>	<i>79.14%</i>	<i>74.46%</i>

**FUND STATEMENT**

<b>Fund:</b>	2011	Retiremt/Benefit Reserv	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for past years' surplus distribution from Public Employees Retirement System (PERS). Purpose of the fund is to mitigate fluctuations in PERS rates. Thus, the fund balance is increased or decreased by the difference between budgeted PERS charges to City departments and the actual remittances to CalPERS. Also used to pay off leave balances of employees separating from the City.						
<b>Major Funding Sources</b>						
Investment Income.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 796,328	\$ 792,790	\$ 786,926	\$ 783,206	\$ 783,206
<b>Revenues</b>						
<b>Total Revenues</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		3,538	-	3,720	-	-
52-Benefits		-	5,864	-	-	-
<i>Sub-Total Operating</i>		\$ 3,538	\$ 5,864	\$ 3,720	\$ -	\$ -
<b>Total Expenditures by Type</b>		\$ 3,538	\$ 5,864	\$ 3,720	\$ -	\$ -
<b>Expenditures by Department</b>						
AS - Administrative Services		3,538	5,864	-	-	-
ND - Non-Departmental		-	-	3,720	-	-
<b>Total Expenditures by Department</b>		\$ 3,538	\$ 5,864	\$ 3,720	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>		\$ (3,538)	\$ (5,864)	\$ (3,720)	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>		\$ 792,790	\$ 786,926	\$ 783,206	\$ 783,206	\$ 783,206
<i>Reserve as Percentage (%) of Expenditures</i>		22406.58%	13420.73%	21053.92%	N/A	N/A

**FUND STATEMENT**

<b>Fund:</b>	2020	Post-Employment Med Ben	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for funds to be used to pay for future expenses related to post-employment benefits other than pension plans. The fund was established by City Council resolution and is funded by a transfer from the City's General Fund.						
<b>Major Funding Sources</b>						
General Fund Transfers.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 2,136,719	\$ 2,911,276	\$ 3,270,714	\$ 3,654,214	\$ 4,546,363
<b>Revenues</b>						
G - Intergovernmental Revenues		96	87	-	-	-
I - Investment & Rental Income		84,129	34,654	35,000	35,000	35,000
M - Transfers In		893,000	535,000	535,000	1,089,000	1,089,000
<b>Total Revenues</b>		\$ 977,225	\$ 569,740	\$ 570,000	\$ 1,124,000	\$ 1,124,000
<b>Expenditures by Type</b>						
OPERATING						
54-Services		170,000	170,000	170,000	170,000	170,000
56-Other Expenses		32,669	40,302	16,500	61,851	69,061
<i>Sub-Total Operating</i>		\$ 202,669	\$ 210,302	\$ 186,500	\$ 231,851	\$ 239,061
<b>Total Expenditures by Type</b>		\$ 202,669	\$ 210,302	\$ 186,500	\$ 231,851	\$ 239,061
<b>Expenditures by Department</b>						
AS - Administrative Services		19,002	40,302	-	61,851	69,061
ND - Non-Departmental		183,667	170,000	186,500	170,000	170,000
<b>Total Expenditures by Department</b>		\$ 202,669	\$ 210,302	\$ 186,500	\$ 231,851	\$ 239,061
<b>Revenues Over (Less than) Expenditures</b>		\$ 774,556	\$ 359,438	\$ 383,500	\$ 892,149	\$ 884,939
<b>End. Fund Bal., Jun 30</b>		\$ 2,911,276	\$ 3,270,714	\$ 3,654,214	\$ 4,546,363	\$ 5,431,302
<i>Reserve as Percentage (%) of Expenditures</i>		1436.47%	1555.25%	1959.36%	1960.89%	2271.94%

**FUND STATEMENT**

<b>Fund:</b>	2030	Solid Waste Assessment	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for funds received from levies on properties for the collection of solid waste. Under terms of the franchise agreement, the major portion of this money is remitted to the solid waste collector as payment of their services and a portion is remitted to the City for their share of the franchise fee.						
<b>Major Funding Sources</b>						
County Revenues and Administration Fees on Solid Waste Franchise Agreements. The assessment for FY 2010-11 is \$4,429,221.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 5,064,654	\$ 5,038,379	\$ 4,704,411	\$ 4,263,280	\$ 3,815,005
<b>Revenues</b>						
H - Charges for Services		-	90,256	-	-	-
<b>Total Revenues</b>		\$ -	\$ 90,256	\$ -	\$ -	\$ -
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		1,330	209,808	180,370	182,332	182,558
52-Benefits		-	74,889	63,761	68,943	70,205
53-Supplies		282	277	9,000	9,000	9,000
54-Services		24,662	139,250	188,000	188,000	188,300
<i>Sub-Total Operating</i>		\$ 26,275	\$ 424,224	\$ 441,131	\$ 448,275	\$ 450,063
<b>Total Expenditures by Type</b>		\$ 26,275	\$ 424,224	\$ 441,131	\$ 448,275	\$ 450,063
<b>Expenditures by Department</b>						
CM - City Manager's Office		26,275	366,595	388,022	392,417	393,481
AS - Administrative Services		-	57,629	53,109	55,858	56,582
<b>Total Expenditures by Department</b>		\$ 26,275	\$ 424,224	\$ 441,131	\$ 448,275	\$ 450,063
<b>Revenues Over (Less than) Expenditures</b>		\$ (26,275)	\$ (333,968)	\$ (441,131)	\$ (448,275)	\$ (450,063)
<b>End. Fund Bal., Jun 30</b>		\$ 5,038,379	\$ 4,704,411	\$ 4,263,280	\$ 3,815,005	\$ 3,364,942
<i>Reserve as Percentage (%) of Expenditures</i>		19175.88%	1108.94%	966.44%	851.04%	747.66%

**FUND STATEMENT**

<b>Fund:</b>	2040	Recycling & Waste Mgmt	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for the City's recycling awareness programs.						
<b>Major Funding Sources</b>						
Administration Fees on Recycling Franchise Agreements. The assessment for FY 2010-11 is \$1,695,868.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ 167,700	\$ (47,510)	\$ (72,356)	\$ (76,456)	\$ 1,444	
<b>Revenues</b>						
H - Charges for Services	217,953	226,932	235,000	242,000	249,200	
<b>Total Revenues</b>	\$ 217,953	\$ 226,932	\$ 235,000	\$ 242,000	\$ 249,200	
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries	98,854	-	-	-	-	
52-Benefits	41,142	1,251	-	-	-	
54-Services	6,000	25,227	7,000	7,000	7,300	
<i>Sub-Total Operating</i>	\$ 145,995	\$ 26,478	\$ 7,000	\$ 7,000	\$ 7,300	
TRANSFERS OUT	\$ 287,168	\$ 225,300	\$ 232,100	\$ 157,100	\$ 232,100	
CAPITAL IMPROVEMENT PLAN (CIP)	\$ -	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures by Type</b>	\$ 433,163	\$ 251,778	\$ 239,100	\$ 164,100	\$ 239,400	
<b>Expenditures by Department</b>						
CM - City Manager's Office	145,995	20,622	-	-	-	
AS - Administrative Services	-	5,856	7,000	7,000	7,300	
ND - Non-Departmental	287,168	225,300	232,100	157,100	232,100	
<b>Total Expenditures by Department</b>	\$ 433,163	\$ 251,778	\$ 239,100	\$ 164,100	\$ 239,400	
<b>Revenues Over (Less than) Expenditures</b>	\$ (215,211)	\$ (24,846)	\$ (4,100)	\$ 77,900	\$ 9,800	
<b>End. Fund Bal., Jun 30</b>	\$ (47,510)	\$ (72,356)	\$ (76,456)	\$ 1,444	\$ 11,244	
<i>Reserve as Percentage (%) of Expenditures</i>	-10.97%	-28.74%	-31.98%	0.88%	4.70%	

**FUND STATEMENT**

<b>Fund:</b>	2050	AC Waste Import Mitig.	<b>Fund Type:</b>	B - Special Revenue
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**Fund Description**

To account for grant funds received from Alameda County Waste Management Authority. These funds are to be spent on waste reduction efforts in accordance with the guidelines adopted by the Authority.

**Major Funding Sources**

ACWMA Grant Funds.

	Actual 08-09	Actual 09-10	Proj. 10-11	Adop. 11-12	Adop. 12-13
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 158,766</b>	<b>\$ 177,614</b>	<b>\$ 154,797</b>	<b>\$ 184,017</b>	<b>\$ 106,317</b>

**Revenues**

G - Intergovernmental Revenues	49,032	48,728	54,620	56,300	58,000
J - Miscellaneous Revenues	478	-	-	-	-
<b>Total Revenues</b>	<b>\$ 49,510</b>	<b>\$ 48,728</b>	<b>\$ 54,620</b>	<b>\$ 56,300</b>	<b>\$ 58,000</b>

**Expenditures by Type**

OPERATING					
51-Salaries	-	57	-	-	-
52-Benefits	-	7	-	-	-
53-Supplies	-	-	4,000	11,000	11,000
54-Services	30,663	71,481	21,400	123,000	123,000
<i>Sub-Total Operating</i>	<i>\$ 30,663</i>	<i>\$ 71,545</i>	<i>\$ 25,400</i>	<i>\$ 134,000</i>	<i>\$ 134,000</i>
<b>Total Expenditures by Type</b>	<b>\$ 30,663</b>	<b>\$ 71,545</b>	<b>\$ 25,400</b>	<b>\$ 134,000</b>	<b>\$ 134,000</b>

**Expenditures by Department**

CM - City Manager's Office	30,663	71,545	25,400	134,000	134,000
<b>Total Expenditures by Department</b>	<b>\$ 30,663</b>	<b>\$ 71,545</b>	<b>\$ 25,400</b>	<b>\$ 134,000</b>	<b>\$ 134,000</b>

<b>Revenues Over (Less than) Expenditures</b>	<b>\$ 18,847</b>	<b>\$ (22,817)</b>	<b>\$ 29,220</b>	<b>\$ (77,700)</b>	<b>\$ (76,000)</b>
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<b>End. Fund Bal., Jun 30</b>	<b>\$ 177,614</b>	<b>\$ 154,797</b>	<b>\$ 184,017</b>	<b>\$ 106,317</b>	<b>\$ 30,317</b>
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<i>Reserve as Percentage (%) of Expenditures</i>	<i>579.25%</i>	<i>216.36%</i>	<i>724.48%</i>	<i>79.34%</i>	<i>22.62%</i>
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**FUND STATEMENT**

<b>Fund:</b>	2055	Meas D Waste Reduction/Recycling	<b>Fund Type:</b>	B - Special Revenue
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**Fund Description**

The Alameda County Waste Reduction and Recycling Initiative (Measure D), passed by voters in 1990, was intended to ensure that the County meet and exceed the State of California's waste diversion mandates by supporting source reduction and recycling in Alameda County.

**Major Funding Sources**

Measure D established a per ton tipping fee surcharge at Altamont and Vasco Road landfills. In 2010, Union City began sending most of its municipal solid waste to Altamont, thus qualifying for quarterly Measure D payments. To date Union City has received two quarterly payments (July –Sept. 2010: \$40,961, Oct. – Dec. 2010: \$ 37,705) totaling \$78,666. The Alameda County Source Reduction and Recycling Board is required to distribute 50 percent of Measure D monies it collects to member agencies. Allocations are based on population of participating municipality

	Actual 08-09	Actual 09-10	Proj. 10-11	Adop. 11-12	Adop. 12-13
<b>Beg. Fund Bal., Jul. 1</b>	\$ -	\$ -	\$ -	\$ 160,000	\$ 168,000

**Revenues**

G - Intergovernmental Revenues	-	-	160,000	160,000	160,000
<b>Total Revenues</b>	\$ -	\$ -	\$ 160,000	\$ 160,000	\$ 160,000

**Expenditures by Type**

OPERATING					
54-Services	-	-	-	152,000	152,000
<i>Sub-Total Operating</i>	\$ -	\$ -	\$ -	\$ 152,000	\$ 152,000
<b>Total Expenditures by Type</b>	\$ -	\$ -	\$ -	\$ 152,000	\$ 152,000

**Expenditures by Department**

CM - City Manager's Office	-	-	-	152,000	152,000
<b>Total Expenditures by Department</b>	\$ -	\$ -	\$ -	\$ 152,000	\$ 152,000

<b>Revenues Over (Less than) Expenditures</b>	\$ -	\$ -	\$ 160,000	\$ 8,000	\$ 8,000
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<b>End. Fund Bal., Jun 30</b>	\$ -	\$ -	\$ 160,000	\$ 168,000	\$ 176,000
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<i>Reserve as Percentage (%) of Expenditures</i>	N/A	N/A	N/A	110.53%	115.79%
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**FUND STATEMENT**

<b>Fund:</b>	2110	SLEF	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for State monies received under AB 3229, the Citizens' Option for Public Safety program, used for front line law enforcement services.						
<b>Major Funding Sources</b>						
State Revenues Received under AB 3229, the Citizen's Option for Public Safety Program						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ 134,043	\$ 135,376	\$ 124,280	\$ (6,262)	\$ 21,245	
<b>Revenues</b>						
G - Intergovernmental Revenues	100,000	129,942	54,800	54,800	54,800	
I - Investment & Rental Income	3,963	1,517	100	100	100	
<b>Total Revenues</b>	\$ 103,963	\$ 131,458	\$ 54,900	\$ 54,900	\$ 54,900	
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries	33,774	102,333	161,071	21,171	21,171	
52-Benefits	15,366	37,621	15,757	1,914	1,914	
53-Supplies	-	2,600	8,614	4,307	4,307	
54-Services	3,500	-	-	-	-	
<i>Sub-Total Operating</i>	\$ 52,640	\$ 142,554	\$ 185,442	\$ 27,393	\$ 27,393	
CAPITAL OUTLAY	\$ 49,990	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures by Type</b>	\$ 102,630	\$ 142,554	\$ 185,442	\$ 27,393	\$ 27,393	
<b>Expenditures by Department</b>						
PD - Police Department	102,630	142,554	185,442	27,393	27,393	
<b>Total Expenditures by Department</b>	\$ 102,630	\$ 142,554	\$ 185,442	\$ 27,393	\$ 27,393	
<b>Revenues Over (Less than) Expenditures</b>	\$ 1,333	\$ (11,096)	\$ (130,542)	\$ 27,507	\$ 27,507	
<b>End. Fund Bal., Jun 30</b>	\$ 135,376	\$ 124,280	\$ (6,262)	\$ 21,245	\$ 48,752	
<i>Reserve as Percentage (%) of Expenditures</i>	131.91%	87.18%	-3.38%	77.56%	177.97%	

**FUND STATEMENT**

<b>Fund:</b>	2120	Asset Seizure Fund	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for federal funds received from forfeiture of assets.						
<b>Major Funding Sources</b>						
Federal Funds.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 7,283	\$ 16,004	\$ 16,212	\$ 16,369	\$ 16,526
<b>Revenues</b>						
G - Intergovernmental Revenues		8,364	-	12,700	12,700	12,700
I - Investment & Rental Income		357	208	200	200	200
<b>Total Revenues</b>		\$ 8,721	\$ 208	\$ 12,900	\$ 12,900	\$ 12,900
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		-	-	12,743	12,743	12,743
<i>Sub-Total Operating</i>		\$ -	\$ -	\$ 12,743	\$ 12,743	\$ 12,743
<b>Total Expenditures by Type</b>		\$ -	\$ -	\$ 12,743	\$ 12,743	\$ 12,743
<b>Expenditures by Department</b>						
PD - Police Department		-	-	12,743	12,743	12,743
<b>Total Expenditures by Department</b>		\$ -	\$ -	\$ 12,743	\$ 12,743	\$ 12,743
<b>Revenues Over (Less than) Expenditures</b>		\$ 8,721	\$ 208	\$ 157	\$ 157	\$ 157
<b>End. Fund Bal., Jun 30</b>		\$ 16,004	\$ 16,212	\$ 16,369	\$ 16,526	\$ 16,683
<i>Reserve as Percentage (%) of Expenditures</i>		N/A	N/A	128.45%	129.69%	130.92%

**FUND STATEMENT**

<b>Fund:</b>	2130	SACGVSTF	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for activities of the Southern Alameda County (SAC) Gang Violence Suppression Task Force.						
<b>Major Funding Sources</b>						
Payments from Agencies in Task Force. Maybe reduction to \$0 revenues in FY 10-11. Will need to investigate further.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ -	\$ 5,911	\$ (2,639)	\$ 710	\$ 69,182	
<b>Revenues</b>						
G - Intergovernmental Revenues	177,524	193,524	229,501	229,501	229,501	
J - Miscellaneous Revenues	48,335	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 225,859</b>	<b>\$ 193,524</b>	<b>\$ 229,501</b>	<b>\$ 229,501</b>	<b>\$ 229,501</b>	
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries	77,687	67,177	68,455	65,645	65,645	
52-Benefits	36,291	34,417	34,546	35,723	36,185	
53-Supplies	5,000	2,872	15,375	-	-	
54-Services	100,970	97,609	107,776	59,661	59,661	
<i>Sub-Total Operating</i>	<i>\$ 219,948</i>	<i>\$ 202,074</i>	<i>\$ 226,152</i>	<i>\$ 161,029</i>	<i>\$ 161,491</i>	
<b>Total Expenditures by Type</b>	<b>\$ 219,948</b>	<b>\$ 202,074</b>	<b>\$ 226,152</b>	<b>\$ 161,029</b>	<b>\$ 161,491</b>	
<b>Expenditures by Department</b>						
PD - Police Department	219,948	202,074	226,152	161,029	161,491	
<b>Total Expenditures by Department</b>	<b>\$ 219,948</b>	<b>\$ 202,074</b>	<b>\$ 226,152</b>	<b>\$ 161,029</b>	<b>\$ 161,491</b>	
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ 5,911</b>	<b>\$ (8,550)</b>	<b>\$ 3,349</b>	<b>\$ 68,472</b>	<b>\$ 68,010</b>	
<b>End. Fund Bal., Jun 30</b>	<b>\$ 5,911</b>	<b>\$ (2,639)</b>	<b>\$ 710</b>	<b>\$ 69,182</b>	<b>\$ 137,192</b>	
<i>Reserve as Percentage (%) of Expenditures</i>	<i>2.69%</i>	<i>-1.31%</i>	<i>0.31%</i>	<i>42.96%</i>	<i>84.95%</i>	

**FUND STATEMENT**

<b>Fund:</b>	2210	Fire Equip Acquisition	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for monies received from developers for the purpose of acquiring necessary fire protection equipment. Fees are assessed based on the type (e.g. residential, office, professional, hotel, or industrial buildings) and size of a particular structure.						
<b>Major Funding Sources</b>						
Developers fees.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 2,504	\$ 169,578	\$ 316,667	\$ 462,018	\$ 508,018
<b>Revenues</b>						
G - Intergovernmental Revenues		-	2,000	-	-	-
H - Charges for Services		167,075	156,857	46,000	46,000	46,000
L - Other Financing Sources		-	5,000	655,000	-	-
<b>Total Revenues</b>		\$ 167,075	\$ 163,857	\$ 701,000	\$ 46,000	\$ 46,000
<b>Expenditures by Type</b>						
<i>CAPITAL OUTLAY</i>		\$ -	\$ 16,769	\$ -	\$ -	\$ -
<i>DEBT SERVICE</i>		\$ -	\$ -	\$ 555,649	\$ -	\$ -
<b>Total Expenditures by Type</b>		\$ -	\$ 16,769	\$ 555,649	\$ -	\$ -
<b>Expenditures by Department</b>						
FS - Fire Services		-	16,769	-	-	-
ND - Non-Departmental		-	-	555,649	-	-
<b>Total Expenditures by Department</b>		\$ -	\$ 16,769	\$ 555,649	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>		\$ 167,075	\$ 147,089	\$ 145,351	\$ 46,000	\$ 46,000
<b>End. Fund Bal., Jun 30</b>		\$ 169,578	\$ 316,667	\$ 462,018	\$ 508,018	\$ 554,018
<i>Reserve as Percentage (%) of Expenditures</i>		N/A	1888.44%	83.15%	N/A	N/A

<b>FUND STATEMENT</b>					
<b>Fund:</b>	2220	CUPA/APSA Grant	<b>Fund Type:</b>	B - Special Revenue	
<b>Fund Description</b>					
To account for funds received from CUPA/APSA Grant					
<b>Major Funding Sources</b>					
Grant Funding					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$ -	\$ 33,779	\$ 14,367	\$ 14,487	\$ 14,607
<b>Revenues</b>					
G - Intergovernmental Revenues	33,846	3,785	-	-	-
I - Investment & Rental Income	1,016	371	120	120	120
<b>Total Revenues</b>	<b>\$ 34,862</b>	<b>\$ 4,156</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ 120</b>
<b>Expenditures by Type</b>					
OPERATING					
54-Services	-	15,475	-	-	-
<i>Sub-Total Operating</i>	<i>\$ -</i>	<i>\$ 15,475</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
CAPITAL OUTLAY	\$ 1,083	\$ 8,093	\$ -	\$ -	\$ -
<b>Total Expenditures by Type</b>	<b>\$ 1,083</b>	<b>\$ 23,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures by Department</b>					
FS - Fire Services	1,083	23,568	-	-	-
<b>Total Expenditures by Department</b>	<b>\$ 1,083</b>	<b>\$ 23,568</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ 33,779</b>	<b>\$ (19,412)</b>	<b>\$ 120</b>	<b>\$ 120</b>	<b>\$ 120</b>
<b>End. Fund Bal., Jun 30</b>	<b>\$ 33,779</b>	<b>\$ 14,367</b>	<b>\$ 14,487</b>	<b>\$ 14,607</b>	<b>\$ 14,727</b>
<i>Reserve as Percentage (%) of Expenditures</i>	<i>3118.32%</i>	<i>60.96%</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>

**FUND STATEMENT**

<b>Fund:</b>	2230	EMS Enhancement Fund	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
A special fund used to account for the paramedic/first responder activities.						
<b>Major Funding Sources</b>						
Voter-approved Paramedic Special Tax which is levied to all parcels within the City. This rate may be increased, with Council approval, by an amount no greater than the local Consumer Price Index. Additional funding is received from the County of Alameda through an Advance Life Support First Responder Services Agreement.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ 221,450	\$ 220,179	\$ 97,251	\$ 185	\$ 2,002	
<b>Revenues</b>						
A - Property Taxes	319,277	323,503	336,600	346,700	357,100	
G - Intergovernmental Revenues	198,855	200,561	212,700	219,100	225,700	
I - Investment & Rental Income	5,415	1,667	1,000	1,000	1,000	
<b>Total Revenues</b>	\$ 523,546	\$ 525,731	\$ 550,300	\$ 566,800	\$ 583,800	
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries	268,037	282,060	1	-	-	
52-Benefits	163,092	123,191	26,469	25,000	25,000	
53-Supplies	25,601	17,150	-	-	-	
54-Services	68,087	226,258	620,896	539,983	558,275	
<i>Sub-Total Operating</i>	\$ 524,818	\$ 648,659	\$ 647,366	\$ 564,983	\$ 583,275	
<b>Total Expenditures by Type</b>	\$ 524,818	\$ 648,659	\$ 647,366	\$ 564,983	\$ 583,275	
<b>Expenditures by Department</b>						
AS - Administrative Services	-	12,779	15,000	15,500	16,300	
FS - Fire Services	524,818	635,879	632,366	549,483	566,975	
<b>Total Expenditures by Department</b>	\$ 524,818	\$ 648,659	\$ 647,366	\$ 564,983	\$ 583,275	
<b>Revenues Over (Less than) Expenditures</b>	\$ (1,271)	\$ (122,928)	\$ (97,066)	\$ 1,817	\$ 525	
<b>End. Fund Bal., Jun 30</b>	\$ 220,179	\$ 97,251	\$ 185	\$ 2,002	\$ 2,527	
<i>Reserve as Percentage (%) of Expenditures</i>	41.95%	14.99%	0.03%	0.35%	0.43%	

**FUND STATEMENT**

<b>Fund:</b>	2240	Pub. Safety Parcel Tax	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
Accounts for money received from excise tax on developed real property as approved by the voters in March 2004 and November 2008. Funds to be used for public safety equipment and operations and youth violence prevention (\$500,000 maximum). The parcel tax rate depends on the size and use of the parcel. May be adjusted annually by the CPI up to 2%. Expires November 2016.						
<b>Major Funding Sources</b>						
Property Tax Special Assessments. The assessment for FY 2010-11 is \$3,332,490.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ (258,397)	\$ (337,257)	\$ (223,852)	\$ (126,845)	\$ 6,228
<b>Revenues</b>						
A - Property Taxes		2,711,331	2,749,341	2,836,800	2,836,800	2,893,500
G - Intergovernmental Revenues		2,612	20,327	5,000	5,000	5,000
H - Charges for Services		-	1,676	-	-	-
M - Transfers In		82,997	23,261	-	-	-
<b>Total Revenues</b>		\$ 2,796,940	\$ 2,794,605	\$ 2,841,800	\$ 2,841,800	\$ 2,898,500
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		1,769,707	1,663,723	978,300	1,211,414	1,212,012
52-Benefits		1,074,093	997,398	817,237	732,868	750,823
53-Supplies		-	5,905	23,000	23,000	23,000
54-Services		5,346	5,225	921,256	736,446	903,038
<i>Sub-Total Operating</i>		\$ 2,849,146	\$ 2,672,251	\$ 2,739,793	\$ 2,703,727	\$ 2,888,873
CAPITAL OUTLAY		\$ -	\$ 4,292	\$ -	\$ -	\$ -
DEBT SERVICE		\$ 26,653	\$ 4,658	\$ 5,000	\$ 5,000	\$ 5,000
<b>Total Expenditures by Type</b>		\$ 2,875,799	\$ 2,681,201	\$ 2,744,793	\$ 2,708,727	\$ 2,893,873
<b>Expenditures by Department</b>						
CM - City Manager's Office		-	1,218	25,000	25,000	25,000
AS - Administrative Services		5,346	5,205	7,500	8,800	9,100
FS - Fire Services		989,973	1,077,053	990,551	725,646	891,938
LS - Leisure Services		4,148	1	(3,567)	21,769	22,641
PD - Police Department		1,849,680	1,593,065	1,720,309	1,922,512	1,940,194
ND - Non-Departmental		26,653	4,658	5,000	5,000	5,000
<b>Total Expenditures by Department</b>		\$ 2,875,799	\$ 2,681,201	\$ 2,744,793	\$ 2,708,727	\$ 2,893,873
<b>Revenues Over (Less than) Expenditures</b>		\$ (78,859)	\$ 113,405	\$ 97,007	\$ 133,073	\$ 4,627
<b>End. Fund Bal., Jun 30</b>		\$ (337,257)	\$ (223,852)	\$ (126,845)	\$ 6,228	\$ 10,854
<i>Reserve as Percentage (%) of Expenditures</i>		-11.73%	-8.35%	-4.62%	0.23%	0.38%

**FUND STATEMENT**

<b>Fund:</b>	2250	911 Emergency Comm Sys Response	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
Fund established in 2004. Accounts for operating & capital costs associated with operation of 911 emergency communications system. 80% of costs were covered by a charge to telephone lines billed to Union City addresses. Rates were set by Council resolution. Fee was deemed illegal by State courts in 2008 and any balance that is not refunded to citizens who paid fee could be used to temporarily offset 911 dispatch operating & capital costs.						
<b>Major Funding Sources</b>						
None. User fee was deemed illegal by State courts in 2008.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 1,645,823	\$ 1,439,611	\$ 812,102	\$ 242,664	\$ 24
<b>Revenues</b>						
H - Charges for Services		353,558	-	-	-	-
I - Investment & Rental Income		47,916	14,521	6,500	6,600	-
J - Miscellaneous Revenues		-	630	-	-	-
<b>Total Revenues</b>		\$ 401,474	\$ 15,151	\$ 6,500	\$ 6,600	\$ -
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		315,521	458,908	401,037	170,094	-
52-Benefits		153,294	183,630	174,901	79,145	-
53-Supplies		1,254	-	-	-	-
54-Services		137,617	122	-	-	-
<i>Sub-Total Operating</i>		\$ 607,686	\$ 642,660	\$ 575,938	\$ 249,240	\$ -
<b>Total Expenditures by Type</b>		\$ 607,686	\$ 642,660	\$ 575,938	\$ 249,240	\$ -
<b>Expenditures by Department</b>						
AS - Administrative Services		541	122	-	-	-
FS - Fire Services		336	-	-	-	-
PD - Police Department		606,810	642,538	575,938	249,240	-
<b>Total Expenditures by Department</b>		\$ 607,686	\$ 642,660	\$ 575,938	\$ 249,240	\$ -
<b>Revenues Over (Less than) Expenditures</b>		\$ (206,212)	\$ (627,509)	\$ (569,438)	\$ (242,640)	\$ -
<b>End. Fund Bal., Jun 30</b>		\$ 1,439,611	\$ 812,102	\$ 242,664	\$ 24	\$ 24
<i>Reserve as Percentage (%) of Expenditures</i>		236.90%	126.37%	42.13%	0.01%	N/A

**FUND STATEMENT**

<b>Fund:</b>	2260	Union Landing PBID	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
The PBID Fund accounts for monies paid by Union Landing business owners for the establishment of a Property-Based Business Improvement District (P-BID) and enhanced public safety protection. Business owners must approve all expenses related to the P-BID and adopt a budget.						
<b>Major Funding Sources</b>						
Annual Assessments from Property Owners.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ 37,661	\$ 295,327	\$ 257,127	\$ 214,434	\$ 187,834	
<b>Revenues</b>						
A - Property Taxes	509,447	530,887	561,707	606,842	611,053	
I - Investment & Rental Income	2,993	5,555	2,500	2,500	2,500	
<b>Total Revenues</b>	\$ 512,440	\$ 536,442	\$ 564,207	\$ 609,342	\$ 613,553	
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries	-	-	-	340,285	340,285	
52-Benefits	-	-	-	216,539	220,749	
53-Supplies	-	-	-	8,402	8,402	
54-Services	24,073	23,042	40,300	70,716	71,516	
<i>Sub-Total Operating</i>	\$ 24,073	\$ 23,042	\$ 40,300	\$ 635,942	\$ 640,953	
TRANSFERS OUT	\$ 230,700	\$ 551,600	\$ 566,600	\$ -	\$ -	
<b>Total Expenditures by Type</b>	\$ 254,773	\$ 574,642	\$ 606,900	\$ 635,942	\$ 640,953	
<b>Expenditures by Department</b>						
AS - Administrative Services	24,073	23,042	40,300	29,100	29,900	
PD - Police Department	-	-	-	606,842	611,053	
ND - Non-Departmental	230,700	551,600	566,600	-	-	
<b>Total Expenditures by Department</b>	\$ 254,773	\$ 574,642	\$ 606,900	\$ 635,942	\$ 640,953	
<b>Revenues Over (Less than) Expenditures</b>	\$ 257,666	\$ (38,200)	\$ (42,693)	\$ (26,600)	\$ (27,400)	
<b>End. Fund Bal., Jun 30</b>	\$ 295,327	\$ 257,127	\$ 214,434	\$ 187,834	\$ 160,434	
<i>Reserve as Percentage (%) of Expenditures</i>	115.92%	44.75%	35.33%	29.54%	25.03%	

**FUND STATEMENT**

<b>Fund:</b>	2310	Housing & Community Dev	<b>Fund Type:</b>	B - Special Revenue
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**Fund Description**

To account for Community Development Block Grant (CDBG) entitlement funds received from the U.S. Department of Housing and Urban Development. This fund is used to provide funding for public services and housing rehabilitation loans to qualified homeowners as well as to fund neighborhood revitalization activities.

**Major Funding Sources**

Community Development Block Grant Program sponsored by U.S. Department of Housing and Urban Development.

	Actual 08-09	Actual 09-10	Proj. 10-11	Adop. 11-12	Adop. 12-13
<b>Beg. Fund Bal., Jul. 1</b>	\$ 3,235	\$ 3,235	\$ 5,149	\$ 73,680	\$ 150,743

**Revenues**

G - Intergovernmental Revenues	694,169	658,804	785,772	785,772	785,772
<b>Total Revenues</b>	<b>\$ 694,169</b>	<b>\$ 658,804</b>	<b>\$ 785,772</b>	<b>\$ 785,772</b>	<b>\$ 785,772</b>

**Expenditures by Type**

<b>OPERATING</b>					
51-Salaries	176,105	153,137	171,754	172,460	172,954
52-Benefits	66,104	46,072	55,287	46,049	47,319
53-Supplies	-	312	500	500	500
54-Services	451,959	457,370	489,700	489,700	489,700
<i>Sub-Total Operating</i>	<i>\$ 694,169</i>	<i>\$ 656,890</i>	<i>\$ 717,241</i>	<i>\$ 708,709</i>	<i>\$ 710,473</i>
<b>Total Expenditures by Type</b>	<b>\$ 694,169</b>	<b>\$ 656,890</b>	<b>\$ 717,241</b>	<b>\$ 708,709</b>	<b>\$ 710,473</b>

**Expenditures by Department**

AS - Administrative Services	2,387	2,506	-	-	-
EC - Economic & Community Development	691,782	654,385	717,241	708,709	710,473
<b>Total Expenditures by Department</b>	<b>\$ 694,169</b>	<b>\$ 656,890</b>	<b>\$ 717,241</b>	<b>\$ 708,709</b>	<b>\$ 710,473</b>

<b>Revenues Over (Less than) Expenditures</b>	<b>\$ -</b>	<b>\$ 1,914</b>	<b>\$ 68,531</b>	<b>\$ 77,063</b>	<b>\$ 75,299</b>
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<b>End. Fund Bal., Jun 30</b>	<b>\$ 3,235</b>	<b>\$ 5,149</b>	<b>\$ 73,680</b>	<b>\$ 150,743</b>	<b>\$ 226,042</b>
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<i>Reserve as Percentage (%) of Expenditures</i>	<i>0.47%</i>	<i>0.78%</i>	<i>10.27%</i>	<i>21.27%</i>	<i>31.82%</i>
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<b>FUND STATEMENT</b>					
<b>Fund:</b>	2320	HOMES Fund	<b>Fund Type:</b>	B - Special Revenue	
<b>Fund Description</b>					
To account for federal funds received through the County of Alameda for the development or rehabilitation of affordable housing.					
<b>Major Funding Sources</b>					
Rental Income received from City-owned housing units managed by the County.					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$ 72,481	\$ 102,902	\$ 110,942	\$ 105,942	\$ 100,942
<b>Revenues</b>					
I - Investment & Rental Income	37,936	22,291	31,000	31,000	31,000
J - Miscellaneous Revenues	-	30	-	-	-
<b>Total Revenues</b>	\$ 37,936	\$ 22,321	\$ 31,000	\$ 31,000	\$ 31,000
<b>Expenditures by Type</b>					
OPERATING					
54-Services	7,516	14,281	36,000	36,000	36,000
<i>Sub-Total Operating</i>	\$ 7,516	\$ 14,281	\$ 36,000	\$ 36,000	\$ 36,000
<b>Total Expenditures by Type</b>	\$ 7,516	\$ 14,281	\$ 36,000	\$ 36,000	\$ 36,000
<b>Expenditures by Department</b>					
EC - Economic & Community Development	7,516	14,281	36,000	36,000	36,000
<b>Total Expenditures by Department</b>	\$ 7,516	\$ 14,281	\$ 36,000	\$ 36,000	\$ 36,000
<b>Revenues Over (Less than) Expenditures</b>	\$ 30,420	\$ 8,040	\$ (5,000)	\$ (5,000)	\$ (5,000)
<b>End. Fund Bal., Jun 30</b>	\$ 102,902	\$ 110,942	\$ 105,942	\$ 100,942	\$ 95,942
<i>Reserve as Percentage (%) of Expenditures</i>	1369.12%	776.85%	294.28%	280.39%	266.51%

**FUND STATEMENT**

<b>Fund:</b>	2330	Housing In-Lieu Fund	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for fees paid by developers of housing development projects with six units or less, outside the Redevelopment Agency Project Area, that opt to pay an in-lieu fee rather than providing affordable units in the developments.						
<b>Major Funding Sources</b>						
Developer Fees.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ 441,358	\$ 423,805	\$ 419,454	\$ 421,854	\$ 424,254	
<b>Revenues</b>						
G - Intergovernmental Revenues	-	-	75,000	75,000	75,000	
<b>Total Revenues</b>	\$ -	\$ -	\$ 75,000	\$ 75,000	\$ 75,000	
<b>Expenditures by Type</b>						
OPERATING						
54-Services	17,553	4,351	72,600	72,600	72,600	
<i>Sub-Total Operating</i>	\$ 17,553	\$ 4,351	\$ 72,600	\$ 72,600	\$ 72,600	
<b>Total Expenditures by Type</b>	\$ 17,553	\$ 4,351	\$ 72,600	\$ 72,600	\$ 72,600	
<b>Expenditures by Department</b>						
EC - Economic & Community Development	17,553	4,351	72,600	72,600	72,600	
<b>Total Expenditures by Department</b>	\$ 17,553	\$ 4,351	\$ 72,600	\$ 72,600	\$ 72,600	
<b>Revenues Over (Less than) Expenditures</b>	\$ (17,553)	\$ (4,351)	\$ 2,400	\$ 2,400	\$ 2,400	
<b>End. Fund Bal., Jun 30</b>	\$ 423,805	\$ 419,454	\$ 421,854	\$ 424,254	\$ 426,654	
<i>Reserve as Percentage (%) of Expenditures</i>	2414.41%	9640.45%	581.07%	584.37%	587.68%	

<b>FUND STATEMENT</b>					
<b>Fund:</b>	2410	Leisure Revolving Fund	<b>Fund Type:</b>	B - Special Revenue	
<b>Fund Description</b>					
This fund accounts for all the Leisure Services Department's fee-based programs.					
<b>Major Funding Sources</b>					
Youths and adults pay fees to participate in a wide variety of activities. The fees are based on the type of activity. In addition, fees collected from the rental of the community centers are also accounted for in this fund.					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$ 294,147	\$ 222,726	\$ 457,475	\$ 246,241	\$ 121,741
<b>Revenues</b>					
H - Charges for Services	1,317,459	1,570,094	2,668,661	1,929,836	2,032,266
I - Investment & Rental Income	16	15	100	100	100
J - Miscellaneous Revenues	4,848	3,523	-	31,701	37,314
<b>Total Revenues</b>	<b>\$ 1,322,322</b>	<b>\$ 1,573,632</b>	<b>\$ 2,668,761</b>	<b>\$ 1,961,637</b>	<b>\$ 2,069,680</b>
<b>Expenditures by Type</b>					
<b>OPERATING</b>					
51-Salaries	700,472	608,198	1,585,396	1,201,128	1,299,844
52-Benefits	138,015	111,693	134,200	191,978	201,306
53-Supplies	49,311	68,967	183,972	97,202	97,202
54-Services	489,717	522,651	852,827	470,828	470,828
<i>Sub-Total Operating</i>	<i>\$ 1,377,515</i>	<i>\$ 1,311,509</i>	<i>\$ 2,756,395</i>	<i>\$ 1,961,136</i>	<i>\$ 2,069,180</i>
<b>CAPITAL OUTLAY</b>	<b>\$ 10,051</b>	<b>\$ 19,739</b>	<b>\$ 63,600</b>	<b>\$ 125,000</b>	<b>\$ -</b>
<b>DEBT SERVICE</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>TRANSFERS OUT</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>CAPITAL IMPROVEMENT PLAN (CIP)</b>	<b>\$ 6,177</b>	<b>\$ 7,635</b>	<b>\$ 60,000</b>	<b>\$ -</b>	<b>\$ 20,000</b>
<b>Total Expenditures by Type</b>	<b>\$ 1,393,743</b>	<b>\$ 1,338,883</b>	<b>\$ 2,879,995</b>	<b>\$ 2,086,136</b>	<b>\$ 2,089,180</b>
<b>Expenditures by Department</b>					
LS - Leisure Services	1,387,566	1,331,248	2,819,995	2,086,136	2,069,180
PW - Public Works	6,177	7,635	60,000	-	20,000
<b>Total Expenditures by Department</b>	<b>\$ 1,393,743</b>	<b>\$ 1,338,883</b>	<b>\$ 2,879,995</b>	<b>\$ 2,086,136</b>	<b>\$ 2,089,180</b>
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ (71,421)</b>	<b>\$ 234,749</b>	<b>\$ (211,234)</b>	<b>\$ (124,500)</b>	<b>\$ (19,500)</b>
<b>End. Fund Bal., Jun 30</b>	<b>\$ 222,726</b>	<b>\$ 457,475</b>	<b>\$ 246,241</b>	<b>\$ 121,741</b>	<b>\$ 102,242</b>
<i>Reserve as Percentage (%) of Expenditures</i>	<i>15.98%</i>	<i>34.17%</i>	<i>8.55%</i>	<i>5.84%</i>	<i>4.89%</i>

**FUND STATEMENT**

<b>Fund:</b>	2420	Parent Project Fund	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for monies received from participants in the parent project program. The program provides training and counseling services to families.						
<b>Major Funding Sources</b>						
Fee income.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 5,388	\$ 4,738	\$ 4,125	\$ 4,125	\$ 4,125
<b>Revenues</b>						
G - Intergovernmental Revenues		3,333	6,667	-	-	-
H - Charges for Services		6,554	2,761	36,900	41,119	41,329
<b>Total Revenues</b>		\$ 9,887	\$ 9,428	\$ 36,900	\$ 41,119	\$ 41,329
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		3,120	-	13,700	17,666	17,865
52-Benefits		-	-	-	253	264
53-Supplies		7,409	5,527	11,200	11,200	11,200
54-Services		7	4,513	12,000	12,000	12,000
<i>Sub-Total Operating</i>		\$ 10,537	\$ 10,040	\$ 36,900	\$ 41,119	\$ 41,329
<b>Total Expenditures by Type</b>		\$ 10,537	\$ 10,040	\$ 36,900	\$ 41,119	\$ 41,329
<b>Expenditures by Department</b>						
LS - Leisure Services		10,247	10,040	36,900	41,119	41,329
PD - Police Department		290	-	-	-	-
<b>Total Expenditures by Department</b>		\$ 10,537	\$ 10,040	\$ 36,900	\$ 41,119	\$ 41,329
<b>Revenues Over (Less than) Expenditures</b>		\$ (650)	\$ (613)	\$ -	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>		\$ 4,738	\$ 4,125	\$ 4,125	\$ 4,125	\$ 4,125
<i>Reserve as Percentage (%) of Expenditures</i>		44.96%	41.08%	11.18%	10.03%	9.98%

**FUND STATEMENT**

<b>Fund:</b>	2430	Cal-Grip Grant: Youth/Family Service	<b>Fund Type:</b>	B - Special Revenue
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**Fund Description**

This fund accounts for all grants received for the Youth Violence Prevention Program.

**Major Funding Sources**

Grants received from County, State, Federal government and other sources. Current primary funding is CalGRIP grant through middle of FY 10/11.

	Actual 08-09	Actual 09-10	Proj. 10-11	Adop. 11-12	Adop. 12-13
<b>Beg. Fund Bal., Jul. 1</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>					
G - Intergovernmental Revenues	-	128,380	104,729	-	-
<b>Total Revenues</b>	\$ -	\$ 128,380	\$ 104,729	\$ -	\$ -
<b>Expenditures by Type</b>					
OPERATING					
51-Salaries	-	80,756	55,309	-	-
52-Benefits	-	35,743	20,565	-	-
53-Supplies	-	2,550	5,166	-	-
54-Services	-	9,330	23,689	-	-
<i>Sub-Total Operating</i>	\$ -	\$ 128,380	\$ 104,729	\$ -	\$ -
<b>Total Expenditures by Type</b>	\$ -	\$ 128,380	\$ 104,729	\$ -	\$ -
<b>Expenditures by Department</b>					
LS - Leisure Services	-	128,380	104,729	-	-
<b>Total Expenditures by Department</b>	\$ -	\$ 128,380	\$ 104,729	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Reserve as Percentage (%) of Expenditures</i>	N/A	0.00%	0.00%	N/A	N/A

**FUND STATEMENT**

<b>Fund:</b>	2440	Youth Violence Prevent/Intervention	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
\$500,000 maximum set aside from Parcel Tax approved by developed real property owners in November 2008. Funds to be used for youth violence prevention. Expires November 2016.						
<b>Major Funding Sources</b>						
Property Tax Special Assessments. Included in Measure UU - Public Safety Parcel Tax.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 374	\$ 374	\$ 244,677	\$ 484,477	\$ 256,848
<b>Revenues</b>						
A - Property Taxes		-	500,000	500,000	500,000	500,000
<b>Total Revenues</b>		\$ -	\$ 500,000	\$ 500,000	\$ 500,000	\$ 500,000
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		-	102,472	91,500	369,701	385,214
52-Benefits		-	43,039	44,000	200,408	208,063
53-Supplies		-	2,081	8,200	16,333	16,333
54-Services		-	99,738	103,300	137,658	137,658
<i>Sub-Total Operating</i>		\$ -	\$ 247,331	\$ 247,000	\$ 724,099	\$ 747,268
CAPITAL OUTLAY		\$ -	\$ 7,559	\$ 13,200	\$ 3,530	\$ 3,530
DEBT SERVICE		\$ -	\$ 807	\$ -	\$ -	\$ -
<b>Total Expenditures by Type</b>		\$ -	\$ 255,697	\$ 260,200	\$ 727,629	\$ 750,798
<b>Expenditures by Department</b>						
LS - Leisure Services		-	254,889	260,200	727,629	750,798
ND - Non-Departmental		-	807	-	-	-
<b>Total Expenditures by Department</b>		\$ -	\$ 255,697	\$ 260,200	\$ 727,629	\$ 750,798
<b>Revenues Over (Less than) Expenditures</b>		\$ -	\$ 244,304	\$ 239,800	\$ (227,629)	\$ (250,798)
<b>End. Fund Bal., Jun 30</b>		\$ 374	\$ 244,677	\$ 484,477	\$ 256,848	\$ 6,049
<i>Reserve as Percentage (%) of Expenditures</i>		N/A	95.69%	186.19%	35.30%	0.81%

**FUND STATEMENT**

<b>Fund:</b>	2510	State Gas Tax Fund	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for gas tax monies received from the State. The State levies taxes on gasoline and other motor fuels based on cents per gallon. These taxes are allocated to cities and counties on a per capita basis and are used for street and road construction and maintenance.						
<b>Major Funding Sources</b>						
State Gas Tax Revenues.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		<b>\$ 3,047,880</b>	<b>\$ 2,118,860</b>	<b>\$ 2,387,191</b>	<b>\$ 637,844</b>	<b>\$ 618,494</b>
<b>Revenues</b>						
G - Intergovernmental Revenues		1,083,908	1,197,377	1,989,590	2,022,000	2,062,000
H - Charges for Services		11,388	4,491	2,167	-	-
I - Investment & Rental Income		105,447	24,338	30,000	30,000	30,000
J - Miscellaneous Revenues		42	165	39	-	-
<b>Total Revenues</b>		<b>\$ 1,200,785</b>	<b>\$ 1,226,371</b>	<b>\$ 2,021,796</b>	<b>\$ 2,052,000</b>	<b>\$ 2,092,000</b>
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		555,700	342,972	595,754	726,804	736,887
52-Benefits		301,234	163,411	283,677	368,779	378,912
53-Supplies		74,650	46,989	49,300	69,300	69,300
54-Services		68,444	74,780	97,989	302,468	302,468
<i>Sub-Total Operating</i>		<i>\$ 1,000,028</i>	<i>\$ 628,152</i>	<i>\$ 1,026,720</i>	<i>\$ 1,467,350</i>	<i>\$ 1,487,567</i>
CAPITAL OUTLAY		\$ 2,486	\$ 612	\$ 4,000	\$ -	\$ -
CAPITAL IMPROVEMENT PLAN (CIP)		\$ 1,127,291	\$ 329,275	\$ 2,740,423	\$ 604,000	\$ 754,000
<b>Total Expenditures by Type</b>		<b>\$ 2,129,805</b>	<b>\$ 958,039</b>	<b>\$ 3,771,143</b>	<b>\$ 2,071,350</b>	<b>\$ 2,241,567</b>
<b>Expenditures by Department</b>						
AS - Administrative Services		-	-	13,995	18,474	18,474
PW - Public Works		2,129,805	958,039	3,757,148	2,052,877	2,223,093
<b>Total Expenditures by Department</b>		<b>\$ 2,129,805</b>	<b>\$ 958,039</b>	<b>\$ 3,771,143</b>	<b>\$ 2,071,350</b>	<b>\$ 2,241,567</b>
<b>Revenues Over (Less than) Expenditures</b>		<b>\$ (929,020)</b>	<b>\$ 268,331</b>	<b>\$ (1,749,347)</b>	<b>\$ (19,350)</b>	<b>\$ (149,567)</b>
<b>End. Fund Bal., Jun 30</b>		<b>\$ 2,118,860</b>	<b>\$ 2,387,191</b>	<b>\$ 637,844</b>	<b>\$ 618,494</b>	<b>\$ 468,928</b>
<i>Reserve as Percentage (%) of Expenditures</i>		<i>99.49%</i>	<i>249.17%</i>	<i>16.91%</i>	<i>29.86%</i>	<i>20.92%</i>

**FUND STATEMENT**

<b>Fund:</b>	2520	Traffic Congestion	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for monies received from the State to be used for the preservation, maintenance and rehabilitation of the local street and road system. (Funding for this program was suspended by the State beginning FY2003-04.)						
<b>Major Funding Sources</b>						
State Revenues.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ -	\$ 10,361	\$ 672,134	\$ -	\$ -
<b>Revenues</b>						
G - Intergovernmental Revenues		625,568	671,678	-	-	-
H - Charges for Services		10,557	-	-	-	-
I - Investment & Rental Income		-	456	4,801	-	-
<b>Total Revenues</b>		<b>\$ 636,125</b>	<b>\$ 672,134</b>	<b>\$ 4,801</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		12,225	-	-	-	-
52-Benefits		5,532	-	-	-	-
54-Services		4,118	-	-	-	-
<i>Sub-Total Operating</i>		<i>\$ 21,874</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
DEBT SERVICE		\$ 12,491	\$ -	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENT PLAN (CIP)		\$ 591,399	\$ 10,361	\$ 676,935	\$ -	\$ -
<b>Total Expenditures by Type</b>		<b>\$ 625,765</b>	<b>\$ 10,361</b>	<b>\$ 676,935</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Expenditures by Department</b>						
PW - Public Works		613,273	10,361	676,935	-	-
ND - Non-Departmental		12,491	-	-	-	-
<b>Total Expenditures by Department</b>		<b>\$ 625,765</b>	<b>\$ 10,361</b>	<b>\$ 676,935</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Revenues Over (Less than) Expenditures</b>		<b>\$ 10,361</b>	<b>\$ 661,773</b>	<b>\$ (672,134)</b>	<b>\$ -</b>	<b>\$ -</b>
<b>End. Fund Bal., Jun 30</b>		<b>\$ 10,361</b>	<b>\$ 672,134</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Reserve as Percentage (%) of Expenditures</i>		<i>1.66%</i>	<i>6487.20%</i>	<i>0.00%</i>	<i>N/A</i>	<i>N/A</i>

**FUND STATEMENT**

<b>Fund:</b>	2530	Prop 1B Fund	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for monies received from the State per the passage of Proposition 1B in November 2006 which authorized the distribution of bond monies to California public agencies for the purpose of maintaining and improving an agency's road infrastructure.						
<b>Major Funding Sources</b>						
State Revenues.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ -	\$ 2,254,040	\$ 580,665	\$ -	\$ -
<b>Revenues</b>						
G - Intergovernmental Revenues		2,237,640	-	-	-	-
I - Investment & Rental Income		34,715	17,864	2,094	-	-
<b>Total Revenues</b>		\$ 2,272,355	\$ 17,864	\$ 2,094	\$ -	\$ -
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		4,159	12,332	-	-	-
52-Benefits		1,768	3,456	-	-	-
54-Services		1,374	3,697	-	-	-
<i>Sub-Total Operating</i>		\$ 7,301	\$ 19,484	\$ -	\$ -	\$ -
<i>CAPITAL IMPROVEMENT PLAN (CIP)</i>		\$ 11,014	\$ 1,671,755	\$ 582,759	\$ -	\$ -
<b>Total Expenditures by Type</b>		\$ 18,315	\$ 1,691,240	\$ 582,759	\$ -	\$ -
<b>Expenditures by Department</b>						
PW - Public Works		18,315	1,691,240	582,759	-	-
<b>Total Expenditures by Department</b>		\$ 18,315	\$ 1,691,240	\$ 582,759	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>		\$ 2,254,040	\$ (1,673,376)	\$ (580,665)	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>		\$ 2,254,040	\$ 580,665	\$ -	\$ -	\$ -
<i>Reserve as Percentage (%) of Expenditures</i>		12307.17%	34.33%	0.00%	N/A	N/A

<b>FUND STATEMENT</b>					
<b>Fund:</b>	254X	Measure B/ACTIA Funds	<b>Fund Type:</b>	B - Special Revenue	
<b>Fund Description</b>					
To account for the City's share of the proceeds of voter-approved additional half-cent sales tax within Alameda County which is used to support local transportation projects and programs. Measure B funds are used for constructions and maintenance of streets and roads and to support transit and paratransit services.					
<b>Major Funding Sources</b>					
Measure B Sales Tax and ACTIA Grants.					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 2,263,627</b>	<b>\$ 2,887,735</b>	<b>\$ 3,349,729</b>	<b>\$ 25,372</b>	<b>\$ 49,899</b>
<b>Revenues</b>					
G - Intergovernmental Revenues	735,169	684,979	685,000	700,000	714,000
I - Investment & Rental Income	91,286	37,149	50,000	50,000	50,000
J - Miscellaneous Revenues	-	1,993	-	-	-
<b>Total Revenues</b>	<b>\$ 826,455</b>	<b>\$ 724,121</b>	<b>\$ 735,000</b>	<b>\$ 750,000</b>	<b>\$ 764,000</b>
<b>Expenditures by Type</b>					
OPERATING					
51-Salaries	18,978	19,989	-	-	-
52-Benefits	7,664	5,602	-	-	-
53-Supplies	17,507	33,818	44,000	44,000	44,000
54-Services	33,886	6,678	3,000	21,474	21,474
<i>Sub-Total Operating</i>	<i>\$ 78,034</i>	<i>\$ 66,086</i>	<i>\$ 47,000</i>	<i>\$ 65,474</i>	<i>\$ 65,474</i>
CAPITAL OUTLAY	\$ -	\$ -	\$ 8,000	\$ -	\$ -
CAPITAL IMPROVEMENT PLAN (CIP)	\$ 124,313	\$ 196,041	\$ 4,004,357	\$ 660,000	\$ 600,000
<b>Total Expenditures by Type</b>	<b>\$ 202,347</b>	<b>\$ 262,127</b>	<b>\$ 4,059,357</b>	<b>\$ 725,474</b>	<b>\$ 665,474</b>
<b>Expenditures by Department</b>					
AS - Administrative Services	-	16,794	8,231	18,474	18,474
PW - Public Works	202,347	245,333	4,051,126	707,000	647,000
<b>Total Expenditures by Department</b>	<b>\$ 202,347</b>	<b>\$ 262,127</b>	<b>\$ 4,059,357</b>	<b>\$ 725,474</b>	<b>\$ 665,474</b>
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ 624,108</b>	<b>\$ 461,994</b>	<b>\$ (3,324,357)</b>	<b>\$ 24,527</b>	<b>\$ 98,527</b>
<b>End. Fund Bal., Jun 30</b>	<b>\$ 2,887,735</b>	<b>\$ 3,349,729</b>	<b>\$ 25,372</b>	<b>\$ 49,899</b>	<b>\$ 148,425</b>
<i>Reserve as Percentage (%) of Expenditures</i>	<i>1427.12%</i>	<i>1277.90%</i>	<i>0.63%</i>	<i>6.88%</i>	<i>22.30%</i>

<b>FUND STATEMENT</b>					
<b>Fund:</b>	2550	Special Parks Fund	<b>Fund Type:</b>	B - Special Revenue	
<b>Fund Description</b>					
To account for bedroom taxes (one-time park in-lieu fees imposed on the number of bedrooms in a single home/non-tract dwelling at construction pursuant to Resolution No. 4093-80), developer park in lieu fees for tract homes and grant funds received for the development of new parks and improvements to existing parks.					
<b>Major Funding Sources</b>					
Bedroom Taxes and Developer Park-In-Lieu Fees.					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 1,063,823</b>	<b>\$ 194,549</b>	<b>\$ 134,357</b>	<b>\$ 238,225</b>	<b>\$ 193,225</b>
<b>Revenues</b>					
D - Other Taxes	91,064	56,645	26,460	-	-
G - Intergovernmental Revenues	36,384	1,873	-	-	-
H - Charges for Services	1,762	-	-	-	-
I - Investment & Rental Income	32,299	2,631	5,000	5,000	5,000
J - Miscellaneous Revenues	-	-	453,175	-	-
<b>Total Revenues</b>	<b>\$ 161,509</b>	<b>\$ 61,149</b>	<b>\$ 484,635</b>	<b>\$ 5,000</b>	<b>\$ 5,000</b>
<b>Expenditures by Type</b>					
OPERATING					
51-Salaries	16,739	84	-	-	-
52-Benefits	6,971	23	-	-	-
54-Services	5,498	24	-	-	-
<i>Sub-Total Operating</i>	<i>\$ 29,209</i>	<i>\$ 132</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
CAPITAL OUTLAY	\$ -	\$ -	\$ 1,000	\$ -	\$ -
CAPITAL IMPROVEMENT PLAN (CIP)	\$ 1,001,574	\$ 121,209	\$ 379,767	\$ 50,000	\$ 80,000
<b>Total Expenditures by Type</b>	<b>\$ 1,030,783</b>	<b>\$ 121,341</b>	<b>\$ 380,767</b>	<b>\$ 50,000</b>	<b>\$ 80,000</b>
<b>Expenditures by Department</b>					
LS - Leisure Services	0	-	1,000	-	-
PW - Public Works	1,030,782	121,341	379,767	50,000	80,000
<b>Total Expenditures by Department</b>	<b>\$ 1,030,783</b>	<b>\$ 121,341</b>	<b>\$ 380,767</b>	<b>\$ 50,000</b>	<b>\$ 80,000</b>
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ (869,274)</b>	<b>\$ (60,192)</b>	<b>\$ 103,868</b>	<b>\$ (45,000)</b>	<b>\$ (75,000)</b>
<b>End. Fund Bal., Jun 30</b>	<b>\$ 194,549</b>	<b>\$ 134,357</b>	<b>\$ 238,225</b>	<b>\$ 193,225</b>	<b>\$ 118,225</b>
<i>Reserve as Percentage (%) of Expenditures</i>	<i>18.87%</i>	<i>110.73%</i>	<i>62.56%</i>	<i>386.45%</i>	<i>147.78%</i>

**FUND STATEMENT**

<b>Fund:</b>	2560	DIPSA CFD 1996-1 Maint Assmnt	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
A special fund created pursuant to Mello-Roos Community Facilities Act of 1982 for the purpose of accounting for activities of Community Facilities District No. 1996-1 (DIPSA). Moneys are collected through tax assessments on parcels within area. Funds are used for public safety services (Police and Fire); maintenance of parks, parkways and open space within the DIPSA area. The DIPSA CFD will provide funding for these services thru FY2033-34.						
<b>Major Funding Sources</b>						
Property Tax Special Assessments.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 932,106</b>	<b>\$ 889,851</b>	<b>\$ 802,375</b>	<b>\$ 636,265</b>	<b>\$ 439,674</b>	
<b>Revenues</b>						
A - Property Taxes	491,662	520,289	530,000	545,900	562,300	
H - Charges for Services	8,384	-	-	-	-	
<b>Total Revenues</b>	<b>\$ 500,045</b>	<b>\$ 520,289</b>	<b>\$ 530,000</b>	<b>\$ 545,900</b>	<b>\$ 562,300</b>	
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries	253,323	274,762	341,353	187,317	187,317	
52-Benefits	122,800	133,798	173,100	94,485	96,850	
53-Supplies	36,642	26,349	66,987	38,019	38,019	
54-Services	129,535	172,856	114,670	422,670	422,870	
<i>Sub-Total Operating</i>	<i>\$ 542,300</i>	<i>\$ 607,765</i>	<i>\$ 696,110</i>	<i>\$ 742,491</i>	<i>\$ 745,056</i>	
<b>Total Expenditures by Type</b>	<b>\$ 542,300</b>	<b>\$ 607,765</b>	<b>\$ 696,110</b>	<b>\$ 742,491</b>	<b>\$ 745,056</b>	
<b>Expenditures by Department</b>						
AS - Administrative Services	-	3,069	4,800	4,800	5,000	
FS - Fire Services	-	-	-	300,000	300,000	
PD - Police Department	-	28,222	156,467	-	-	
PW - Public Works	542,300	576,474	532,843	435,691	438,056	
ND - Non-Departmental	-	-	2,000	2,000	2,000	
<b>Total Expenditures by Department</b>	<b>\$ 542,300</b>	<b>\$ 607,765</b>	<b>\$ 696,110</b>	<b>\$ 742,491</b>	<b>\$ 745,056</b>	
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ (42,255)</b>	<b>\$ (87,476)</b>	<b>\$ (166,110)</b>	<b>\$ (196,591)</b>	<b>\$ (182,756)</b>	
<b>End. Fund Bal., Jun 30</b>	<b>\$ 889,851</b>	<b>\$ 802,375</b>	<b>\$ 636,265</b>	<b>\$ 439,674</b>	<b>\$ 256,918</b>	
<i>Reserve as Percentage (%) of Expenditures</i>	<i>164.09%</i>	<i>132.02%</i>	<i>91.40%</i>	<i>59.22%</i>	<i>34.48%</i>	

**FUND STATEMENT**

<b>Fund:</b>	2570	CFD 2005-1	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for monies received from property assessments in the Summerhill/Melodia Community Facilities District to provide funds for police services, fire protection and suppression services and park maintenance.						
<b>Major Funding Sources</b>						
Special Property Tax Assessments.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 143,227	\$ 243,197	\$ 187,667	\$ 142,764	\$ 70,664
<b>Revenues</b>						
A - Property Taxes		102,116	111,814	115,000	118,500	122,100
<b>Total Revenues</b>		\$ 102,116	\$ 111,814	\$ 115,000	\$ 118,500	\$ 122,100
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		-	101,387	88,116	-	-
52-Benefits		-	64,002	66,186	-	-
54-Services		2,146	1,955	5,600	190,600	190,800
<i>Sub-Total Operating</i>		\$ 2,146	\$ 167,344	\$ 159,903	\$ 190,600	\$ 190,800
<b>Total Expenditures by Type</b>		\$ 2,146	\$ 167,344	\$ 159,903	\$ 190,600	\$ 190,800
<b>Expenditures by Department</b>						
AS - Administrative Services		2,146	1,955	3,600	3,600	3,800
FS - Fire Services		-	-	-	185,000	185,000
PD - Police Department		-	165,389	154,303	-	-
ND - Non-Departmental		-	-	2,000	2,000	2,000
<b>Total Expenditures by Department</b>		\$ 2,146	\$ 167,344	\$ 159,903	\$ 190,600	\$ 190,800
<b>Revenues Over (Less than) Expenditures</b>		\$ 99,970	\$ (55,530)	\$ (44,903)	\$ (72,100)	\$ (68,700)
<b>End. Fund Bal., Jun 30</b>		\$ 243,197	\$ 187,667	\$ 142,764	\$ 70,664	\$ 1,964
<i>Reserve as Percentage (%) of Expenditures</i>		11330.78%	112.14%	89.28%	37.07%	1.03%

**FUND STATEMENT**

<b>Fund:</b>	2575	CFD 2006-1 Fund	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for monies received from property assessments in the Avalon Bay and Masonic Homes Community Facilities District to provide funds for police services, fire protection and suppression services and park maintenance. Accounts for Avalon Bay (438 units) and Masonic Home (122 units) currently under development. Does not account for Masonic Home's Flatland development.						
<b>Major Funding Sources</b>						
Special Property Tax Assessments starting in December 2009.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$	-	\$ -	\$ 87,044	\$ 109,104	\$ 58,890
<b>Revenues</b>						
A - Property Taxes		-	87,044	90,000	92,700	95,500
<b>Total Revenues</b>	\$	-	\$ 87,044	\$ 90,000	\$ 92,700	\$ 95,500
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		-	-	38,569	-	-
52-Benefits		-	-	29,371	-	-
54-Services		-	-	-	142,914	146,326
<i>Sub-Total Operating</i>	\$	-	\$ -	\$ 67,940	\$ 142,914	\$ 146,326
<b>Total Expenditures by Type</b>	\$	-	\$ -	\$ 67,940	\$ 142,914	\$ 146,326
<b>Expenditures by Department</b>						
AS - Administrative Services		-	-	-	3,600	3,800
FS - Fire Services		-	-	-	139,314	142,526
PD - Police Department		-	-	67,940	-	-
<b>Total Expenditures by Department</b>	\$	-	\$ -	\$ 67,940	\$ 142,914	\$ 146,326
<b>Revenues Over (Less than) Expenditures</b>	\$	-	\$ 87,044	\$ 22,060	\$ (50,214)	\$ (50,826)
<b>End. Fund Bal., Jun 30</b>	\$	-	\$ 87,044	\$ 109,104	\$ 58,890	\$ 8,064
<i>Reserve as Percentage (%) of Expenditures</i>		N/A	N/A	160.59%	41.21%	5.51%

**FUND STATEMENT**

<b>Fund:</b>	2580	Clean Water Fund	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for monies received to implement the Federal Clean Water Act. Under the regulatory authority of the San Francisco Bay Regional Water Quality Control Board, this program works to prevent contamination of waterways through the local storm drainage systems by eliminating urban runoff pollution.						
<b>Major Funding Sources</b>						
Special Citywide Solid Waste Property Tax Assessments. The assessment for FY 2010-11 is \$519,810.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ 600,487	\$ 770,510	\$ 836,693	\$ 499,697	\$ 443,399	
<b>Revenues</b>						
A - Property Taxes	1,421,169	1,405,964	1,425,000	1,425,000	1,425,000	
H - Charges for Services	1,044	696	348	-	-	
<b>Total Revenues</b>	\$ 1,422,212	\$ 1,406,660	\$ 1,425,348	\$ 1,425,000	\$ 1,425,000	
<b>Expenditures by Type</b>						
<b>OPERATING</b>						
51-Salaries	558,775	611,720	626,971	762,558	766,797	
52-Benefits	256,227	270,970	237,381	301,301	308,153	
53-Supplies	51,867	20,910	17,435	23,489	23,489	
54-Services	338,759	403,828	776,927	393,950	394,250	
<i>Sub-Total Operating</i>	\$ 1,205,628	\$ 1,307,428	\$ 1,658,714	\$ 1,481,298	\$ 1,492,689	
<b>CAPITAL OUTLAY</b>	\$ 8,259	\$ 364	\$ -	\$ -	\$ -	
<b>CAPITAL IMPROVEMENT PLAN (CIP)</b>	\$ 38,302	\$ 32,685	\$ 103,630	\$ -	\$ -	
<b>Total Expenditures by Type</b>	\$ 1,252,190	\$ 1,340,477	\$ 1,762,344	\$ 1,481,298	\$ 1,492,689	
<b>Expenditures by Department</b>						
CM - City Manager's Office	63,868	69,130	59,147	60,151	60,623	
AS - Administrative Services	-	13,561	-	7,000	7,300	
EC - Economic & Community Development	67,856	112,657	20,472	211,370	212,441	
FS - Fire Services	-	-	111,537	-	-	
PD - Police Department	5,473	6,879	37,102	34,627	36,782	
PW - Public Works	1,114,992	1,138,250	1,534,086	1,168,149	1,175,543	
<b>Total Expenditures by Department</b>	\$ 1,252,190	\$ 1,340,477	\$ 1,762,344	\$ 1,481,298	\$ 1,492,689	
<b>Revenues Over (Less than) Expenditures</b>	\$ 170,023	\$ 66,183	\$ (336,996)	\$ (56,298)	\$ (67,689)	
<b>End. Fund Bal., Jun 30</b>	\$ 770,510	\$ 836,693	\$ 499,697	\$ 443,399	\$ 375,710	
<i>Reserve as Percentage (%) of Expenditures</i>	61.53%	62.42%	28.35%	29.93%	25.17%	

**FUND STATEMENT**

<b>Fund:</b>	259X	LLAD Funds	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
A special fund established pursuant to the Landscape and Lighting Act of 1972 which accounts for monies collected from special assessments levied on parcels within the City. Funds are used to install, maintain and service public landscaping, lighting, and street signals.						
<b>Major Funding Sources</b>						
Special Assessment Revenues.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ 675,057	\$ 583,170	\$ 412,528	\$ 155,167	\$ 171,784	
<b>Revenues</b>						
A - Property Taxes	2,571,091	2,569,338	2,560,000	2,560,000	2,564,000	
H - Charges for Services	12,984	9,590	8,400	6,000	6,000	
<b>Total Revenues</b>	\$ 2,584,075	\$ 2,578,928	\$ 2,568,400	\$ 2,566,000	\$ 2,570,000	
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries	863,949	1,011,350	976,183	896,771	897,280	
52-Benefits	425,877	470,305	410,768	413,286	425,142	
53-Supplies	138,240	105,810	126,933	116,533	116,533	
54-Services	1,220,201	1,114,458	1,303,877	952,793	952,793	
<i>Sub-Total Operating</i>	\$ 2,648,267	\$ 2,701,922	\$ 2,817,761	\$ 2,379,383	\$ 2,391,747	
CAPITAL OUTLAY	\$ -	\$ -	\$ 8,000	\$ -	\$ -	
DEBT SERVICE	\$ -	\$ -	\$ -	\$ 170,000	\$ 170,000	
CAPITAL IMPROVEMENT PLAN (CIP)	\$ 27,695	\$ 47,648	\$ -	\$ -	\$ -	
<b>Total Expenditures by Type</b>	\$ 2,675,962	\$ 2,749,570	\$ 2,825,761	\$ 2,549,383	\$ 2,561,747	
<b>Expenditures by Department</b>						
PW - Public Works	2,675,962	2,749,570	2,825,761	2,379,383	2,391,747	
ND - Non-Departmental	-	-	-	170,000	170,000	
<b>Total Expenditures by Department</b>	\$ 2,675,962	\$ 2,749,570	\$ 2,825,761	\$ 2,549,383	\$ 2,561,747	
<b>Revenues Over (Less than) Expenditures</b>	\$ (91,887)	\$ (170,642)	\$ (257,361)	\$ 16,617	\$ 8,253	
<b>End. Fund Bal., Jun 30</b>	\$ 583,170	\$ 412,528	\$ 155,167	\$ 171,784	\$ 180,037	
<i>Reserve as Percentage (%) of Expenditures</i>	21.79%	15.00%	5.49%	6.74%	7.03%	

<b>FUND STATEMENT</b>					
<b>Fund:</b>	2610	Traffic Signalization	<b>Fund Type:</b>	B - Special Revenue	
<b>Fund Description</b>					
To account for monies received from developers for the purpose of traffic signal installation.					
<b>Major Funding Sources</b>					
Developer Fees.					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$ 323,932	\$ 346,978	\$ 266,149	\$ 98,560	\$ 59,560
<b>Revenues</b>					
H - Charges for Services	5,822	10,589	-	-	-
I - Investment & Rental Income	12,224	4,357	5,000	1,000	1,000
J - Miscellaneous Revenues	5,000	-	-	-	-
<b>Total Revenues</b>	\$ 23,047	\$ 14,946	\$ 5,000	\$ 1,000	\$ 1,000
<b>Expenditures by Type</b>					
<i>CAPITAL OUTLAY</i>	\$ -	\$ -	\$ 5,030	\$ -	\$ -
<i>CAPITAL IMPROVEMENT PLAN (CIP)</i>	\$ -	\$ 95,776	\$ 167,559	\$ 40,000	\$ 20,000
<b>Total Expenditures by Type</b>	\$ -	\$ 95,776	\$ 172,589	\$ 40,000	\$ 20,000
<b>Expenditures by Department</b>					
PW - Public Works	-	95,776	172,589	40,000	20,000
<b>Total Expenditures by Department</b>	\$ -	\$ 95,776	\$ 172,589	\$ 40,000	\$ 20,000
<b>Revenues Over (Less than) Expenditures</b>	\$ 23,047	\$ (80,829)	\$ (167,589)	\$ (39,000)	\$ (19,000)
<b>End. Fund Bal., Jun 30</b>	\$ 346,978	\$ 266,149	\$ 98,560	\$ 59,560	\$ 40,560
<i>Reserve as Percentage (%) of Expenditures</i>	N/A	277.89%	57.11%	148.90%	202.80%

**FUND STATEMENT**

<b>Fund:</b>	2620	A.W. Vehicle Impact Fee	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for amounts paid to the City under the terms of an agreement with Allied Waste/BFI Systems. These funds are to be used to mitigate the impact the heavy trash collection vehicles have on City Streets.						
<b>Major Funding Sources</b>						
Impact Mitigation Fees.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 477,819	\$ 649,278	\$ 669,966	\$ 345,241	\$ 233,241
<b>Revenues</b>						
H - Charges for Services		171,459	177,096	181,900	188,000	194,000
<b>Total Revenues</b>		\$ 171,459	\$ 177,096	\$ 181,900	\$ 188,000	\$ 194,000
<b>Expenditures by Type</b>						
OPERATING						
CAPITAL IMPROVEMENT PLAN (CIP)		\$ -	\$ 156,408	\$ 506,625	\$ 300,000	\$ 400,000
<b>Total Expenditures by Type</b>		\$ -	\$ 156,408	\$ 506,625	\$ 300,000	\$ 400,000
<b>Expenditures by Department</b>						
PW - Public Works		-	156,408	506,625	300,000	400,000
<b>Total Expenditures by Department</b>		\$ -	\$ 156,408	\$ 506,625	\$ 300,000	\$ 400,000
<b>Revenues Over (Less than) Expenditures</b>		\$ 171,459	\$ 20,688	\$ (324,725)	\$ (112,000)	\$ (206,000)
<b>End. Fund Bal., Jun 30</b>		\$ 649,278	\$ 669,966	\$ 345,241	\$ 233,241	\$ 27,241
<i>Reserve as Percentage (%) of Expenditures</i>		N/A	428.34%	68.15%	77.75%	6.81%

**FUND STATEMENT**

<b>Fund:</b>	2630	CIWMB Used Oil Block Gr	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for monies received from the California Integrated Waste Management Board. Funding is used for the establishment, maintenance or enhancement of local or regional used oil collection programs.						
<b>Major Funding Sources</b>						
Used Oil Block Grant Program sponsored by California Integrated Waste Management Board.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ 34,537	\$ 13,587	\$ (219)	\$ (219)	\$ 0	
<b>Revenues</b>						
G - Intergovernmental Revenues	1,241	4,155	12,362	12,362	12,362	
I - Investment & Rental Income	824	81	-	-	-	
<b>Total Revenues</b>	\$ 2,065	\$ 4,236	\$ 12,362	\$ 12,362	\$ 12,362	
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries	1,691	3,179	1,000	781	1,000	
52-Benefits	-	1,026	-	-	-	
54-Services	21,323	13,837	11,362	11,362	11,362	
<i>Sub-Total Operating</i>	\$ 23,014	\$ 18,042	\$ 12,362	\$ 12,143	\$ 12,362	
<b>Total Expenditures by Type</b>	\$ 23,014	\$ 18,042	\$ 12,362	\$ 12,143	\$ 12,362	
<b>Expenditures by Department</b>						
AS - Administrative Services	-	142	-	-	-	
PW - Public Works	23,014	17,901	12,362	12,143	12,362	
<b>Total Expenditures by Department</b>	\$ 23,014	\$ 18,042	\$ 12,362	\$ 12,143	\$ 12,362	
<b>Revenues Over (Less than) Expenditures</b>	\$ (20,950)	\$ (13,806)	\$ -	\$ 219	\$ -	
<b>End. Fund Bal., Jun 30</b>	\$ 13,587	\$ (219)	\$ (219)	\$ 0	\$ 0	
<i>Reserve as Percentage (%) of Expenditures</i>	59.04%	-1.21%	-1.77%	0.00%	0.00%	

**FUND STATEMENT**

<b>Fund:</b>	2640	Greenhaven Fund	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for funds received from the trustee of the Greenhaven Apartment bond issue. The funds received are to be used for specific improvements at the Greenhaven Apartment complex.						
<b>Major Funding Sources</b>						
Trustee funds.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ 117,240	\$ 132,100	\$ 140,711	\$ 155,911	\$ 171,111	
<b>Revenues</b>						
H - Charges for Services	13,719	6,859	13,700	13,700	13,700	
I - Investment & Rental Income	4,433	1,752	1,500	1,500	1,500	
<b>Total Revenues</b>	\$ 18,152	\$ 8,611	\$ 15,200	\$ 15,200	\$ 15,200	
<b>Expenditures by Type</b>						
OPERATING						
54-Services	3,293	-	-	-	-	
<i>Sub-Total Operating</i>	\$ 3,293	\$ -	\$ -	\$ -	\$ -	
<b>Total Expenditures by Type</b>	\$ 3,293	\$ -	\$ -	\$ -	\$ -	
<b>Expenditures by Department</b>						
EC - Economic & Community Development	3,293	-	-	-	-	
<b>Total Expenditures by Department</b>	\$ 3,293	\$ -	\$ -	\$ -	\$ -	
<b>Revenues Over (Less than) Expenditures</b>	\$ 14,860	\$ 8,611	\$ 15,200	\$ 15,200	\$ 15,200	
<b>End. Fund Bal., Jun 30</b>	\$ 132,100	\$ 140,711	\$ 155,911	\$ 171,111	\$ 186,311	
<i>Reserve as Percentage (%) of Expenditures</i>	4012.15%	N/A	N/A	N/A	N/A	

**FUND STATEMENT**

<b>Fund:</b>	2650	Code Enforcement	<b>Fund Type:</b>	B - Special Revenue	
<b>Fund Description</b>					
A special fund established by Council action in 1998 which is used to account for activities associated with weed abatement and other code enforcement program.					
<b>Major Funding Sources</b>					
Reimbursements for the costs of the program are collected through the County from liens placed on the properties that necessitated the abatement or enforcement efforts by the City.					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$ 40,337	\$ 40,337	\$ 40,337	\$ 30,337	\$ 20,337
<b>Revenues</b>					
<b>Total Revenues</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures by Type</b>					
OPERATING					
54-Services	-	-	10,000	10,000	10,000
<i>Sub-Total Operating</i>	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
<b>Total Expenditures by Type</b>	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
<b>Expenditures by Department</b>					
EC - Economic & Community Development	-	-	10,000	10,000	10,000
<b>Total Expenditures by Department</b>	\$ -	\$ -	\$ 10,000	\$ 10,000	\$ 10,000
<b>Revenues Over (Less than) Expenditures</b>	\$ -	\$ -	\$ (10,000)	\$ (10,000)	\$ (10,000)
<b>End. Fund Bal., Jun 30</b>	\$ 40,337	\$ 40,337	\$ 30,337	\$ 20,337	\$ 10,337
<i>Reserve as Percentage (%) of Expenditures</i>	N/A	N/A	303.37%	203.37%	103.37%

**FUND STATEMENT**

<b>Fund:</b>	2660	DIPSA Development Fund	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for development impact fees collected from new developments in the DIPSA (Decoto Industrial Park Study Area). These legally restricted funds are used to provide public facility construction and infrastructure improvements in this area. NOTE: FUND BALANCE IS NET OF RESERVATION FOR PROPERTY HELD FOR RESALE - \$1,681,848.						
<b>Major Funding Sources</b>						
Developer Impact Fees						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 2,820,429	\$ 771,097	\$ 705,561	\$ 539,542	\$ 343,542
<b>Revenues</b>						
H - Charges for Services		-	453,100	264,821	-	-
I - Investment & Rental Income		78,814	7,832	50,000	5,000	5,000
J - Miscellaneous Revenues		23	-	-	-	-
<b>Total Revenues</b>		\$ 78,837	\$ 460,932	\$ 314,821	\$ 5,000	\$ 5,000
<b>Expenditures by Type</b>						
<b>OPERATING</b>						
51-Salaries		20,253	977	-	-	-
52-Benefits		9,069	274	-	-	-
54-Services		6,799	290	-	-	-
<i>Sub-Total Operating</i>		\$ 36,121	\$ 1,541	\$ -	\$ -	\$ -
<b>CAPITAL OUTLAY</b>		\$ 308,516	\$ 283,891	\$ 279,289	\$ 171,000	\$ 91,000
<b>DEBT SERVICE</b>		\$ 174,240	\$ 174,238	\$ 96,250	\$ -	\$ -
<b>CAPITAL IMPROVEMENT PLAN (CIP)</b>		\$ 1,609,292	\$ 66,798	\$ 105,301	\$ 30,000	\$ 230,000
<b>Total Expenditures by Type</b>		\$ 2,128,170	\$ 526,467	\$ 480,840	\$ 201,000	\$ 321,000
<b>Expenditures by Department</b>						
AS - Administrative Services		85,601	44,483	83,166	30,000	30,000
FS - Fire Services		19,409	-	-	-	-
PD - Police Department		302,687	283,891	279,289	171,000	91,000
PW - Public Works		1,546,233	23,856	22,135	-	200,000
ND - Non-Departmental		174,240	174,238	96,250	-	-
<b>Total Expenditures by Department</b>		\$ 2,128,170	\$ 526,467	\$ 480,840	\$ 201,000	\$ 321,000
<b>Revenues Over (Less than) Expenditures</b>		\$ (2,049,332)	\$ (65,536)	\$ (166,019)	\$ (196,000)	\$ (316,000)
<b>End. Fund Bal., Jun 30</b>		\$ 771,097	\$ 705,561	\$ 539,542	\$ 343,542	\$ 27,542
<i>Reserve as Percentage (%) of Expenditures</i>		36.23%	134.02%	112.21%	170.92%	8.58%

**FUND STATEMENT**

<b>Fund:</b>	2670	511 Area Improvements	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
To account for development impact fees received from developers in the 511 Plan Area. The 511 Plan Area was established in 1987 to account for extraordinary infrastructure improvements that would be needed in order to prepare the wetlands area west of Union City Blvd. and south of Marsten Ave. for development per Governmental code 66000 and Municipal code Ch. 18.105.						
<b>Major Funding Sources</b>						
Developer Impact Fees.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 326,952	\$ 88,829	\$ -	\$ -	\$ -
<b>Revenues</b>						
I - Investment & Rental Income		8,238	766	-	-	-
<b>Total Revenues</b>		\$ 8,238	\$ 766	\$ -	\$ -	\$ -
<b>Expenditures by Type</b>						
<b>OPERATING</b>						
51-Salaries		3,664	-	-	-	-
52-Benefits		1,520	-	-	-	-
54-Services		1,202	-	-	-	-
<i>Sub-Total Operating</i>		\$ 6,386	\$ -	\$ -	\$ -	\$ -
<i>DEBT SERVICE</i>		\$ 35,450	\$ 35,449	\$ -	\$ -	\$ -
<i>CAPITAL IMPROVEMENT PLAN (CIP)</i>		\$ 204,525	\$ 54,146	\$ -	\$ -	\$ -
<b>Total Expenditures by Type</b>		\$ 246,361	\$ 89,595	\$ -	\$ -	\$ -
<b>Expenditures by Department</b>						
PW - Public Works		210,911	54,146	-	-	-
ND - Non-Departmental		35,450	35,449	-	-	-
<b>Total Expenditures by Department</b>		\$ 246,361	\$ 89,595	\$ -	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>		\$ (238,122)	\$ (88,829)	\$ -	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>		\$ 88,829	\$ -	\$ -	\$ -	\$ -
<i>Reserve as Percentage (%) of Expenditures</i>		36.06%	0.00%	N/A	N/A	N/A

<b>FUND STATEMENT</b>						
<b>Fund:</b>	277X	ARRA Grants	<b>Fund Type:</b>	B - Special Revenue		
<b>Fund Description</b>						
Includes these ARRA grants: 1) EJ Byrne JAG Grant for local law enforcement efforts; 2) CHRP for hiring and retention of Police Officers; 3) HPRP to assist very low-income households to remain housed; 4) CDBG-R to fund housing rehabilitation weatherization and energy efficiency repairs/retrofits to qualified very-low and low-income homeowners; and 5) Dept Of Energy to reduce fossil fuel emissions and total energy use both within City facilities and community-wide.						
<b>Major Funding Sources</b>						
American Recovery and Reinvestment Act Grants: Created through the passage of the American Recovery and Reinvestment Act of 2009, in response to the economic crisis affecting the country. Also known as "stimulus" funds, these grants have the goals of 1) creating new jobs and retaining existing jobs; 2) spur economic activity and investment in long-term growth; and 3) foster accountability and transparency in government spending.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ -	\$ -	\$ (1,337)	\$ 263,395	\$ 263,395	
<b>Revenues</b>						
G - Intergovernmental Revenues	-	379,142	1,696,924	568,765	299,630	
I - Investment & Rental Income	-	140	500	-	-	
<b>Total Revenues</b>	\$ -	\$ 379,282	\$ 1,697,424	\$ 568,765	\$ 299,630	
<b>Expenditures by Type</b>						
<b>OPERATING</b>						
51-Salaries	-	175,023	318,821	336,661	176,145	
52-Benefits	-	103,475	179,131	232,104	123,486	
54-Services	-	51,477	185,128	-	-	
<i>Sub-Total Operating</i>	\$ -	\$ 329,975	\$ 683,080	\$ 568,765	\$ 299,630	
<i>CAPITAL IMPROVEMENT PLAN (CIP)</i>	\$ -	\$ 50,644	\$ 749,612	\$ -	\$ -	
<b>Total Expenditures by Type</b>	\$ -	\$ 380,619	\$ 1,432,692	\$ 568,765	\$ 299,630	
<b>Expenditures by Department</b>						
EC - Economic & Community Development	-	110,640	649,064	-	-	
PD - Police Department	-	267,655	497,952	568,765	299,630	
PW - Public Works	-	2,324	285,676	-	-	
<b>Total Expenditures by Department</b>	\$ -	\$ 380,619	\$ 1,432,692	\$ 568,765	\$ 299,630	
<b>Revenues Over (Less than) Expenditures</b>	\$ -	\$ (1,337)	\$ 264,732	\$ -	\$ -	
<b>End. Fund Bal., Jun 30</b>	\$ -	\$ (1,337)	\$ 263,395	\$ 263,395	\$ 263,395	
<i>Reserve as Percentage (%) of Expenditures</i>	N/A	-0.35%	18.38%	46.31%	87.91%	

## DEBT SERVICE FUNDS

Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. Funds include the following:

<u>Fund Number and Title</u>	<u>Page</u>
• 331X PERS Bond Funds	OP 125
• 3320 Tri-Cities Wste Fac D/S	OP 126
• 333X CFD Funds	OP 127
• 3341 PFA Ref. Revenue Bonds	OP 128
• 33XX Special Assessment Districts	OP 129

**FUND GROUP SUMMARY**

Fund: ALL DEBT SERVICE FUNDS

**Fund Description**

N/A

**Major Funding Sources**

N/A

	Actual 08-09	Actual 09-10	Proj. 10-11	Adop. 11-12	Adop. 12-13
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 6,089,891</b>	<b>\$ 5,040,609</b>	<b>\$ 4,583,757</b>	<b>\$ 3,914,414</b>	<b>\$ 3,415,237</b>

**Revenues**

A - Property Taxes	588,075	597,468	625,000	643,800	663,100
I - Investment & Rental Income	151,388	34,942	20,000	20,000	20,000
J - Miscellaneous Revenues	-	120,558	-	-	-
K - Internal Service Fund Revenue	2,346,471	2,144,924	1,200,000	1,240,000	1,310,000
M - Transfers In	559,040	566,167	390,000	565,100	563,100
<b>Total Revenues</b>	<b>\$ 3,644,975</b>	<b>\$ 3,464,059</b>	<b>\$ 2,235,000</b>	<b>\$ 2,468,900</b>	<b>\$ 2,556,200</b>

**Expenditures by Type**

OPERATING					
54-Services	1,300,828	225,887	80,350	83,350	82,500
<i>Sub-Total Operating</i>	<i>\$ 1,300,828</i>	<i>\$ 225,887</i>	<i>\$ 80,350</i>	<i>\$ 83,350</i>	<i>\$ 82,500</i>
DEBT SERVICE	\$ 2,134,388	\$ 2,628,858	\$ 2,233,993	\$ 2,219,627	\$ 2,293,073
TRANSFERS OUT	\$ 1,259,040	\$ 1,066,167	\$ 590,000	\$ 665,100	\$ 663,100
<b>Total Expenditures by Type</b>	<b>\$ 4,694,256</b>	<b>\$ 3,920,911</b>	<b>\$ 2,904,343</b>	<b>\$ 2,968,077</b>	<b>\$ 3,038,673</b>

**Expenditures by Department**

AS - Administrative Services	1,300,828	225,887	33,825	36,825	35,975
ND - Non-Departmental	3,393,428	3,695,024	2,870,518	2,931,252	3,002,698
<b>Total Expenditures by Department</b>	<b>\$ 4,694,256</b>	<b>\$ 3,920,911</b>	<b>\$ 2,904,343</b>	<b>\$ 2,968,077</b>	<b>\$ 3,038,673</b>

<b>Revenues Over (Less than) Expenditures</b>	<b>\$ (1,049,281)</b>	<b>\$ (456,852)</b>	<b>\$ (669,343)</b>	<b>\$ (499,177)</b>	<b>\$ (482,473)</b>
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<b>End. Fund Bal., Jun 30</b>	<b>\$ 5,040,609</b>	<b>\$ 4,583,757</b>	<b>\$ 3,914,414</b>	<b>\$ 3,415,237</b>	<b>\$ 2,932,764</b>
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<i>Reserve as Percentage (%) of Expenditures</i>	<i>107.38%</i>	<i>116.91%</i>	<i>134.78%</i>	<i>115.07%</i>	<i>96.51%</i>
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**FUND STATEMENT**

<b>Fund:</b>	331X	PERS Bond Funds	<b>Fund Type:</b>	C - Debt Service		
<b>Fund Description</b>						
This debt service fund accounts for the principal and interest requirements on the Pension Obligation Bonds. The bonds were issued to pay for the City's unfunded accrued actuarial liability under the contract with the California Public Employees' Retirement System (PERS). The adjustments to the PERS rates charged to the departments each pay period cover the annual debt service requirements.						
<b>Major Funding Sources</b>						
Departmental Charges.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 2,061,713	\$ 3,008,018	\$ 3,153,199	\$ 2,500,311	\$ 2,000,819
<b>Revenues</b>						
I - Investment & Rental Income		55,911	21,202	20,000	20,000	20,000
K - Internal Service Fund Revenue		2,346,471	2,144,924	1,200,000	1,240,000	1,310,000
<b>Total Revenues</b>		\$ 2,402,383	\$ 2,166,126	\$ 1,220,000	\$ 1,260,000	\$ 1,330,000
<b>Expenditures by Type</b>						
OPERATING						
54-Services		2,525	2,400	4,900	4,900	4,900
<i>Sub-Total Operating</i>		\$ 2,525	\$ 2,400	\$ 4,900	\$ 4,900	\$ 4,900
DEBT SERVICE		\$ 1,453,553	\$ 1,518,545	\$ 1,667,988	\$ 1,654,592	\$ 1,729,978
TRANSFERS OUT		\$ -	\$ 500,000	\$ 200,000	\$ 100,000	\$ 100,000
<b>Total Expenditures by Type</b>		\$ 1,456,078	\$ 2,020,945	\$ 1,872,888	\$ 1,759,492	\$ 1,834,878
<b>Expenditures by Department</b>						
AS - Administrative Services		2,525	2,400	2,500	2,500	2,500
ND - Non-Departmental		1,453,553	2,018,545	1,870,388	1,756,992	1,832,378
<b>Total Expenditures by Department</b>		\$ 1,456,078	\$ 2,020,945	\$ 1,872,888	\$ 1,759,492	\$ 1,834,878
<b>Revenues Over (Less than) Expenditures</b>		\$ 946,305	\$ 145,181	\$ (652,888)	\$ (499,492)	\$ (504,878)
<b>End. Fund Bal., Jun 30</b>		\$ 3,008,018	\$ 3,153,199	\$ 2,500,311	\$ 2,000,819	\$ 1,495,941
<i>Reserve as Percentage (%) of Expenditures</i>		206.58%	156.03%	133.50%	113.72%	81.53%

**FUND STATEMENT**

<b>Fund:</b>	3320	Tri-Cities Wste Fac D/S	<b>Fund Type:</b>	C - Debt Service
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**Fund Description**

To account for the principal and interest requirements on bonds issued by the City to finance its share of the Settlement Agreement among the Cities of Fremont, Newark and Union City and Waste Management of Alameda County. NOTE: DEBT HAS BEEN PAID OFF AND FUND IS NO LONGER ACTIVE.

**Major Funding Sources**

Special Citywide Solid Waste Property Tax Assessment

	Actual 08-09	Actual 09-10	Proj. 10-11	Adop. 11-12	Adop. 12-13
<b>Beg. Fund Bal., Jul. 1</b>	\$ 1,375,701	\$ 601,944	\$ -	\$ -	\$ -
<b>Revenues</b>					
I - Investment & Rental Income	47,428	4,865	-	-	-
J - Miscellaneous Revenues	-	120,558	-	-	-
<b>Total Revenues</b>	\$ 47,428	\$ 125,423	\$ -	\$ -	\$ -
<b>Expenditures by Type</b>					
OPERATING					
54-Services	6,125	183,299	-	-	-
<i>Sub-Total Operating</i>	\$ 6,125	\$ 183,299	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 115,060	\$ 544,068	\$ -	\$ -	\$ -
TRANSFERS OUT	\$ 700,000	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures by Type</b>	\$ 821,185	\$ 727,367	\$ -	\$ -	\$ -
<b>Expenditures by Department</b>					
AS - Administrative Services	6,125	183,299	-	-	-
ND - Non-Departmental	815,060	544,068	-	-	-
<b>Total Expenditures by Department</b>	\$ 821,185	\$ 727,367	\$ -	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>	\$ (773,757)	\$ (601,944)	\$ -	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>	\$ 601,944	\$ -	\$ -	\$ -	\$ -
<i>Reserve as Percentage (%) of Expenditures</i>	73.30%	0.00%	N/A	N/A	N/A

**FUND STATEMENT**

<b>Fund:</b>	333X	CFD Funds	<b>Fund Type:</b>	C - Debt Service		
<b>Fund Description</b>						
To account for principal and interest requirements on the Special Tax Bonds issued by the District to finance the construction of public facilities and improvements within the Community Facilities District No. 97-1 (Union Landing/Dyer Street Triangle).						
<b>Major Funding Sources</b>						
Property Tax Assessments.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 1,393,764	\$ 1,430,648	\$ 1,430,558	\$ 1,414,103	\$ 1,414,418
<b>Revenues</b>						
A - Property Taxes		588,075	597,468	625,000	643,800	663,100
I - Investment & Rental Income		24,566	8,875	-	-	-
M - Transfers In		559,040	566,167	390,000	565,100	563,100
<b>Total Revenues</b>		\$ 1,171,681	\$ 1,172,510	\$ 1,015,000	\$ 1,208,900	\$ 1,226,200
<b>Expenditures by Type</b>						
OPERATING						
54-Services		9,982	40,188	75,450	78,450	77,600
<i>Sub-Total Operating</i>		\$ 9,982	\$ 40,188	\$ 75,450	\$ 78,450	\$ 77,600
DEBT SERVICE		\$ 565,775	\$ 566,245	\$ 566,005	\$ 565,035	\$ 563,095
TRANSFERS OUT		\$ 559,040	\$ 566,167	\$ 390,000	\$ 565,100	\$ 563,100
<b>Total Expenditures by Type</b>		\$ 1,134,797	\$ 1,172,600	\$ 1,031,455	\$ 1,208,585	\$ 1,203,795
<b>Expenditures by Department</b>						
AS - Administrative Services		9,982	40,188	31,325	34,325	33,475
ND - Non-Departmental		1,124,815	1,132,412	1,000,130	1,174,260	1,170,320
<b>Total Expenditures by Department</b>		\$ 1,134,797	\$ 1,172,600	\$ 1,031,455	\$ 1,208,585	\$ 1,203,795
<b>Revenues Over (Less than) Expenditures</b>		\$ 36,884	\$ (90)	\$ (16,455)	\$ 315	\$ 22,405
<b>End. Fund Bal., Jun 30</b>		\$ 1,430,648	\$ 1,430,558	\$ 1,414,103	\$ 1,414,418	\$ 1,436,823
<i>Reserve as Percentage (%) of Expenditures</i>		126.07%	122.00%	137.10%	117.03%	119.36%

**FUND STATEMENT**

<b>Fund:</b>	3341	PFA Ref. Revenue Bonds	<b>Fund Type:</b>	C - Debt Service		
<b>Fund Description</b>						
A debt service fund established pursuant to the Marks-Roos Local Bond Pooling Act of 1985, which is used to account for the principal and interest requirements of Local Improvement District No. 25, Series A Bonds ( Lincoln-Alvarado Industrial Park Assessment District). Paid off in full in FY 07-08.						
<b>Major Funding Sources</b>						
Special Assessments levied through the County on the properties within the area.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$	<b>12,363</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>						
<b>Total Revenues</b>	\$	-	\$ -	\$ -	\$ -	\$ -
<b>Expenditures by Type</b>						
OPERATING						
54-Services		12,363	-	-	-	-
<i>Sub-Total Operating</i>	\$	<i>12,363</i>	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures by Type</b>	\$	<b>12,363</b>	\$ -	\$ -	\$ -	\$ -
<b>Expenditures by Department</b>						
AS - Administrative Services		12,363	-	-	-	-
<b>Total Expenditures by Department</b>	\$	<b>12,363</b>	\$ -	\$ -	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>	\$	<b>(12,363)</b>	\$ -	\$ -	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>	\$	-	\$ -	\$ -	\$ -	\$ -
<i>Reserve as Percentage (%) of Expenditures</i>		<i>0.00%</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>	<i>N/A</i>

**FUND STATEMENT**

<b>Fund:</b>	33XX	Special Assessment Districts	<b>Fund Type:</b>	C - Debt Service		
<b>Fund Description</b>						
To account for principal and interest requirements on the 1996 Local Improvement District 25R Bonds to finance improvements to properties located within the Special Assessment Districts. Fund balance closed out to General Fund in FY 08-09.						
<b>Major Funding Sources</b>						
Bond Issuances & Special Assessments						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 1,246,349	\$ -	\$ -	\$ -	\$ -
<b>Revenues</b>						
I - Investment & Rental Income		23,483	-	-	-	-
<b>Total Revenues</b>		\$ 23,483	\$ -	\$ -	\$ -	\$ -
<b>Expenditures by Type</b>						
OPERATING						
54-Services		1,269,833	-	-	-	-
<i>Sub-Total Operating</i>		\$ 1,269,833	\$ -	\$ -	\$ -	\$ -
<b>Total Expenditures by Type</b>		\$ 1,269,833	\$ -	\$ -	\$ -	\$ -
<b>Expenditures by Department</b>						
AS - Administrative Services		1,269,833	-	-	-	-
<b>Total Expenditures by Department</b>		\$ 1,269,833	\$ -	\$ -	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>		\$ (1,246,349)	\$ -	\$ -	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>		\$ -	\$ -	\$ -	\$ -	\$ -
<i>Reserve as Percentage (%) of Expenditures</i>		0.00%	N/A	N/A	N/A	N/A

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## CAPITAL PROJECTS FUNDS

Capital Projects Funds are used to account for financial resources to be used for the acquisition, construction or remodeling of major facilities other than those financed by proprietary funds and trust funds. This includes the following funds:

<u>Fund Number and Title</u>	<u>Page</u>
• 4100 Capital Projects Fund	OP 133
• 4110 Cap. Facilities Improv.	OP 134
• 4120 Park Facilities Fund	OP 135
• 413X Bridge Benefit District	OP 136
• 4140 CFD 97-1 Construction	OP 137
• 4150 Measure WW Fund	OP 138

<b>FUND GROUP SUMMARY</b>					
<b>Fund:</b>	<b>ALL CAPITAL PROJECTS FUNDS</b>				
<b>Fund Description</b>					
N/A					
<b>Major Funding Sources</b>					
N/A					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 7,738,669</b>	<b>\$ 5,231,164</b>	<b>\$ 4,230,888</b>	<b>\$ 7,217,548</b>	<b>\$ 2,108,657</b>
<b>Revenues</b>					
G - Intergovernmental Revenues	818,216	306,137	34,067,362	12,413,724	7,500,000
H - Charges for Services	1,239,069	1,147,131	615,771	-	1,900,000
I - Investment & Rental Income	204,418	40,028	115,890	100,500	100,500
J - Miscellaneous Revenues	105,726	-	1,622	-	-
L - Other Financing Sources	256,184	-	-	-	-
M - Transfers In	5,000	-	-	10,000	10,000
<b>Total Revenues</b>	<b>\$ 2,628,613</b>	<b>\$ 1,493,295</b>	<b>\$ 34,800,645</b>	<b>\$ 12,524,224</b>	<b>\$ 9,510,500</b>
<b>Expenditures by Type</b>					
OPERATING					
51-Salaries	32,127	50,857	-	-	-
52-Benefits	9,965	10,016	-	-	-
54-Services	7,667	9,202	-	-	-
<i>Sub-Total Operating</i>	<i>\$ 49,759</i>	<i>\$ 70,075</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ -</i>
CAPITAL OUTLAY	\$ -	\$ -	\$ -	\$ -	\$ 1,900,000
DEBT SERVICE	\$ 64,846	\$ 63,808	\$ -	\$ 19,240	\$ 32,403
TRANSFERS OUT	\$ 88,726	\$ 29,000	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENT PLAN (CIP)	\$ 4,932,785	\$ 2,330,687	\$ 31,813,985	\$ 17,613,875	\$ 7,830,314
<b>Total Expenditures by Type</b>	<b>\$ 5,136,117</b>	<b>\$ 2,493,571</b>	<b>\$ 31,813,985</b>	<b>\$ 17,633,115</b>	<b>\$ 9,762,717</b>
<b>Expenditures by Department</b>					
CM - City Manager's Office	5,087	16,565	4,700	-	-
AS - Administrative Services	106,968	105,340	256,260	260,314	295,314
EC - Economic & Community Development	393	979,681	26,042,225	11,138,724	-
FS - Fire Services	120,499	25,849	735	-	-
LS - Leisure Services	-	2,754	100,600	100,000	-
PD - Police Department	5,370	-	-	-	1,900,000
PW - Public Works	4,744,228	1,270,574	5,409,465	6,114,837	7,535,000
ND - Non-Departmental	153,572	92,808	-	19,240	32,403
<b>Total Expenditures by Department</b>	<b>\$ 5,136,117</b>	<b>\$ 2,493,571</b>	<b>\$ 31,813,985</b>	<b>\$ 17,633,115</b>	<b>\$ 9,762,717</b>
<b>Revenues Over (Less than) Expenditures</b>	<b>\$ (2,507,504)</b>	<b>\$ (1,000,276)</b>	<b>\$ 2,986,660</b>	<b>\$ (5,108,891)</b>	<b>\$ (252,217)</b>
<b>End. Fund Bal., Jun 30</b>	<b>\$ 5,231,164</b>	<b>\$ 4,230,888</b>	<b>\$ 7,217,548</b>	<b>\$ 2,108,657</b>	<b>\$ 1,856,440</b>
<i>Reserve as Percentage (%) of Expenditures</i>	<i>101.85%</i>	<i>169.67%</i>	<i>22.69%</i>	<i>11.96%</i>	<i>19.02%</i>

**FUND STATEMENT**

<b>Fund:</b>	4100	Capital Projects Fund	<b>Fund Type:</b>	D - Capital Projects		
<b>Fund Description</b>						
This fund is used to account for the acquisition, construction or betterments of City facilities and other major assets. Projects undertaken by this fund are financed primarily by grants from the Federal or State governments. Projects can't be undertaken unless prior funding has been obtained from a grant or other outside source.						
<b>Major Funding Sources</b>						
Federal, State, and County Grants as well as reimbursable funding from other outside agencies.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ (5,054)	\$ (15,884)	\$ (1,828,653)	\$ 35,602	\$ 35,602
<b>Revenues</b>						
G - Intergovernmental Revenues		818,216	302,937	30,647,525	12,413,724	7,500,000
H - Charges for Services		-	9,637	-	-	-
I - Investment & Rental Income		910	-	-	-	-
J - Miscellaneous Revenues		105,726	-	-	-	-
M - Transfers In		5,000	-	-	10,000	10,000
<b>Total Revenues</b>		\$ 929,852	\$ 312,573	\$ 30,647,525	\$ 12,423,724	\$ 7,510,000
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		18,322	34,840	-	-	-
52-Benefits		8,354	7,252	-	-	-
54-Services		6,186	7,746	-	-	-
<i>Sub-Total Operating</i>		\$ 32,862	\$ 49,838	\$ -	\$ -	\$ -
TRANSFERS OUT		\$ 88,726	\$ 29,000	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENT PLAN (CIP)		\$ 819,095	\$ 2,046,504	\$ 28,783,270	\$ 12,423,724	\$ 7,510,000
<b>Total Expenditures by Type</b>		\$ 940,683	\$ 2,125,342	\$ 28,783,270	\$ 12,423,724	\$ 7,510,000
<b>Expenditures by Department</b>						
CM - City Manager's Office		-	1,265	-	-	-
AS - Administrative Services		11,638	21,877	9,281	10,000	10,000
EC - Economic & Community Development		-	979,681	26,042,225	11,138,724	-
PW - Public Works		840,319	1,093,519	2,731,764	1,275,000	7,500,000
ND - Non-Departmental		88,726	29,000	-	-	-
<b>Total Expenditures by Department</b>		\$ 940,683	\$ 2,125,342	\$ 28,783,270	\$ 12,423,724	\$ 7,510,000
<b>Revenues Over (Less than) Expenditures</b>		\$ (10,831)	\$ (1,812,769)	\$ 1,864,255	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>		\$ (15,884)	\$ (1,828,653)	\$ 35,602	\$ 35,602	\$ 35,602
<i>Reserve as Percentage (%) of Expenditures</i>		-1.69%	-86.04%	0.12%	0.29%	0.47%

**FUND STATEMENT**

<b>Fund:</b>	4110	Cap. Facilities Improv.	<b>Fund Type:</b>	D - Capital Projects		
<b>Fund Description</b>						
To account for development impact fees collected for purpose of providing adequate capital facilities improvements needed to serve new developments within City. By Municipal Code §18.105.160 et. al., these fees are allocated to specific activities-transit Facilities & Improvements (8%), Public Bldg & Imp.(34%), Public Safety/Public Works Facilities & Equip.(23%) and Parks & Rec. Facilities & Imp. (35%). The rates reviewed annually and modified as necessary. NOTE: FUND BALANCE INCLUDES PRIOR PERIOD ADJUSTMENT OF -\$872,000 FOR AVALON BAY FEES						
<b>Major Funding Sources</b>						
Developer Impact Fees.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 6,267,639	\$ 3,496,379	\$ 4,098,727	\$ 2,210,473	\$ 455,919
<b>Revenues</b>						
G - Intergovernmental Revenues		-	3,200	65,000	-	-
H - Charges for Services		1,239,069	922,768	491,568	-	1,900,000
I - Investment & Rental Income		177,112	29,309	100,000	100,000	100,000
J - Miscellaneous Revenues		-	-	1,622	-	-
<b>Total Revenues</b>		\$ 1,416,181	\$ 955,277	\$ 658,190	\$ 100,000	\$ 2,000,000
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		13,108	16,017	-	-	-
52-Benefits		1,296	2,764	-	-	-
54-Services		1,019	1,456	-	-	-
<i>Sub-Total Operating</i>		\$ 15,423	\$ 20,237	\$ -	\$ -	\$ -
CAPITAL OUTLAY		\$ -	\$ -	\$ -	\$ -	\$ 1,900,000
DEBT SERVICE		\$ 63,807	\$ 63,808	\$ -	\$ 19,240	\$ 32,403
CAPITAL IMPROVEMENT PLAN (CIP)		\$ 4,108,211	\$ 268,884	\$ 2,546,444	\$ 1,835,314	\$ 320,314
<b>Total Expenditures by Type</b>		\$ 4,187,441	\$ 352,929	\$ 2,546,444	\$ 1,854,554	\$ 2,252,717
<b>Expenditures by Department</b>						
AS - Administrative Services		95,330	83,463	246,979	250,314	285,314
FS - Fire Services		120,499	25,849	735	-	-
LS - Leisure Services		-	2,754	100,600	100,000	-
PD - Police Department		5,370	-	-	-	1,900,000
PW - Public Works		3,902,435	177,055	2,198,130	1,485,000	35,000
ND - Non-Departmental		63,807	63,808	-	19,240	32,403
<b>Total Expenditures by Department</b>		\$ 4,187,441	\$ 352,929	\$ 2,546,444	\$ 1,854,554	\$ 2,252,717
<b>Revenues Over (Less than) Expenditures</b>		\$ (2,771,260)	\$ 602,348	\$ (1,888,254)	\$ (1,754,554)	\$ (252,717)
<b>End. Fund Bal., Jun 30</b>		\$ 3,496,379	\$ 4,098,727	\$ 2,210,473	\$ 455,919	\$ 203,202
<i>Reserve as Percentage (%) of Expenditures</i>		83.50%	1161.35%	86.81%	24.58%	9.02%

**FUND STATEMENT**

<b>Fund:</b>	4120	Park Facilities Fund	<b>Fund Type:</b>	D - Capital Projects	
<b>Fund Description</b>					
To account for funds collected from new non-subdivided residential construction (apartments) developers. These monies will be used for park facilities and the costs of acquiring land for park improvements. NOTE: FUND BALANCE INCLUDES PRIOR PERIOD ADJUSTMENT OF +\$872,000 FOR AVALON BAY FEES INCORRECTLY APPLIED TO CAPITAL FACILITIES FUND.					
<b>Major Funding Sources</b>					
Developer fees.					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$ 839,025	\$ 1,090,594	\$ 1,292,973	\$ 936,295	\$ 936,295
<b>Revenues</b>					
H - Charges for Services	-	214,726	124,203	-	-
I - Investment & Rental Income	3,378	2,953	3,390	-	-
L - Other Financing Sources	256,184	-	-	-	-
<b>Total Revenues</b>	\$ 259,562	\$ 217,679	\$ 127,593	\$ -	\$ -
<b>Expenditures by Type</b>					
OPERATING					
51-Salaries	698	-	-	-	-
52-Benefits	315	-	-	-	-
54-Services	462	-	-	-	-
<i>Sub-Total Operating</i>	\$ 1,475	\$ -	\$ -	\$ -	\$ -
DEBT SERVICE	\$ 1,039	\$ -	\$ -	\$ -	\$ -
CAPITAL IMPROVEMENT PLAN (CIP)	\$ 5,479	\$ 15,300	\$ 484,271	\$ -	\$ -
<b>Total Expenditures by Type</b>	\$ 7,993	\$ 15,300	\$ 484,271	\$ -	\$ -
<b>Expenditures by Department</b>					
CM - City Manager's Office	5,087	15,300	4,700	-	-
EC - Economic & Community Development	393	-	-	-	-
PW - Public Works	1,475	-	479,571	-	-
ND - Non-Departmental	1,039	-	-	-	-
<b>Total Expenditures by Department</b>	\$ 7,993	\$ 15,300	\$ 484,271	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>	\$ 251,569	\$ 202,379	\$ (356,678)	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>	\$ 1,090,594	\$ 1,292,973	\$ 936,295	\$ 936,295	\$ 936,295
<i>Reserve as Percentage (%) of Expenditures</i>	13644.08%	8450.62%	193.34%	N/A	N/A

**FUND STATEMENT**

<b>Fund:</b>	413X	Bridge Benefit District	<b>Fund Type:</b>	D - Capital Projects	
<b>Fund Description</b>					
To account for the construction of bridges within the City. The sources of funds for these projects will be from developers and property owners benefited by the bridges.					
<b>Major Funding Sources</b>					
Developer fees and Special Assessments.					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$ 540,664	\$ 561,707	\$ 568,826	\$ 580,826	\$ 580,826
<b>Revenues</b>					
I - Investment & Rental Income	21,043	7,119	12,000	-	-
<b>Total Revenues</b>	\$ 21,043	\$ 7,119	\$ 12,000	\$ -	\$ -
<b>Expenditures by Type</b>					
<b>Total Expenditures by Type</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures by Department</b>					
<b>Total Expenditures by Department</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>	\$ 21,043	\$ 7,119	\$ 12,000	\$ -	\$ -
<b>End. Fund Bal., Jun 30</b>	\$ 561,707	\$ 568,826	\$ 580,826	\$ 580,826	\$ 580,826
<i>Reserve as Percentage (%) of Expenditures</i>	N/A	N/A	N/A	N/A	N/A

**FUND STATEMENT**

<b>Fund:</b>	4140	CFD 97-1 Construction	<b>Fund Type:</b>	D - Capital Projects	
<b>Fund Description</b>					
The proceeds of the special tax bond are used to construct public facilities and improvements within the Dyer Street Triangle (Union Landing) area.					
<b>Major Funding Sources</b>					
Property Tax Assessments					
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$ 96,394	\$ 98,369	\$ 99,015	\$ 99,515	\$ 100,015
<b>Revenues</b>					
I - Investment & Rental Income	1,975	646	500	500	500
<b>Total Revenues</b>	\$ 1,975	\$ 646	\$ 500	\$ 500	\$ 500
<b>Expenditures by Type</b>					
<b>Total Expenditures by Type</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Expenditures by Department</b>					
<b>Total Expenditures by Department</b>	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Revenues Over (Less than) Expenditures</b>	\$ 1,975	\$ 646	\$ 500	\$ 500	\$ 500
<b>End. Fund Bal., Jun 30</b>	\$ 98,369	\$ 99,015	\$ 99,515	\$ 100,015	\$ 100,515
<i>Reserve as Percentage (%) of Expenditures</i>	N/A	N/A	N/A	N/A	N/A

**FUND STATEMENT**

<b>Fund:</b>	4150	Measure WW Fund	<b>Fund Type:</b>	D - Capital Projects		
<b>Fund Description</b>						
Account for Measure WW bond monies. Extension of the Measure AA bond measure passed by voters in 1988. Measure will fund regional park acquisition, open space preservation, new parks and trails for walking, hiking and biking, environmental maintenance, the rehabilitation of aging park facilities, and wildlife habitat restoration. Measure also provides funding for city parks and recreation departments and specials park districts to meet local need.						
<b>Major Funding Sources</b>						
Measure WW bond funds from East Bay Regional Park District (EBRPD). One-time revenue source and then funds have to be spent for intended purpose of bond funds. At this time, several projects such as a swimming pool at the Sports Center, repair of parks at Town Estates (\$200K), Contempto Park (\$200K), Veterans Memorial Park (\$300K), and Arroyo Park (\$200K), and Restroom Renovations All Parks (\$800K) have been identified, but not yet approved.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>	\$	-	\$ -	\$ -	\$ 3,354,837	\$ -
<b>Revenues</b>						
G - Intergovernmental Revenues		-	-	3,354,837	-	-
<b>Total Revenues</b>	\$	-	\$ -	\$ 3,354,837	\$ -	\$ -
<b>Expenditures by Type</b>						
CAPITAL IMPROVEMENT PLAN (CIP)	\$	-	\$ -	\$ -	\$ 3,354,837	\$ -
<b>Total Expenditures by Type</b>	\$	-	\$ -	\$ -	\$ 3,354,837	\$ -
<b>Expenditures by Department</b>						
PW - Public Works		-	-	-	3,354,837	-
<b>Total Expenditures by Department</b>	\$	-	\$ -	\$ -	\$ 3,354,837	\$ -
<b>Revenues Over (Less than) Expenditures</b>	\$	-	\$ -	\$ 3,354,837	\$ (3,354,837)	\$ -
<b>End. Fund Bal., Jun 30</b>	\$	-	\$ -	\$ 3,354,837	\$ -	\$ -
<i>Reserve as Percentage (%) of Expenditures</i>		N/A	N/A	N/A	0.00%	N/A

## PROPRIETARY FUNDS

Propriety funds are used to account for activities financed and operated in a manner similar to private business enterprises where the intent of the governing body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed and recovered primarily through user charges. This includes the following funds:

<u>Fund Number and Title</u>	<u>Page</u>
• 5110 Transit	OP 141
• 5120 Paratransit	OP 142

**FUND GROUP SUMMARY**

Fund: ALL PROPRIETARY FUNDS

**Fund Description**

N/A

**Major Funding Sources**

N/A

	Actual 08-09	Actual 09-10	Proj. 10-11	Adop. 11-12	Adop. 12-13
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 3,381,718</b>	<b>\$ 4,670,146</b>	<b>\$ 7,227,042</b>	<b>\$ 7,231,257</b>	<b>\$ 7,231,257</b>

**Revenues**

G - Intergovernmental Revenues	4,417,010	6,146,487	5,006,474	3,912,970	4,113,157
H - Charges for Services	401,493	398,702	233,900	233,900	233,900
I - Investment & Rental Income	20,982	8,366	5,300	5,300	5,300
L - Other Financing Sources	-	3,892	3,200	3,200	3,200
<b>Total Revenues</b>	<b>\$ 4,839,485</b>	<b>\$ 6,557,447</b>	<b>\$ 5,248,874</b>	<b>\$ 4,155,370</b>	<b>\$ 4,355,557</b>

**Expenditures by Type**

OPERATING					
51-Salaries	316,189	373,796	359,810	363,967	365,788
52-Benefits	117,530	133,471	117,082	129,318	133,146
53-Supplies	489,697	316,854	520,300	390,300	415,300
54-Services	2,288,433	2,657,778	2,560,250	2,986,285	3,155,823
56-Other Expenses	339,177	515,863	285,000	285,000	285,000
<i>Sub-Total Operating</i>	<i>\$ 3,551,027</i>	<i>\$ 3,997,763</i>	<i>\$ 3,842,442</i>	<i>\$ 4,154,870</i>	<i>\$ 4,355,057</i>
DEBT SERVICE	\$ -	\$ 2,788	\$ 3,000	\$ 500	\$ 500
CAPITAL IMPROVEMENT PLAN (CIP)	\$ 30	\$ -	\$ 1,399,217	\$ -	\$ -
<b>Total Expenditures by Type</b>	<b>\$ 3,551,057</b>	<b>\$ 4,000,551</b>	<b>\$ 5,244,659</b>	<b>\$ 4,155,370</b>	<b>\$ 4,355,557</b>

**Expenditures by Department**

CM - City Manager's Office	-	(4,983)	-	-	-
AS - Administrative Services	19,660	15,975	14,817	15,093	15,231
PW - Public Works	3,531,397	3,986,771	5,226,842	4,139,776	4,339,826
ND - Non-Departmental	-	2,788	3,000	500	500
<b>Total Expenditures by Department</b>	<b>\$ 3,551,057</b>	<b>\$ 4,000,551</b>	<b>\$ 5,244,659</b>	<b>\$ 4,155,370</b>	<b>\$ 4,355,557</b>

<b>Revenues Over (Less than) Expenditures</b>	<b>\$ 1,288,428</b>	<b>\$ 2,556,896</b>	<b>\$ 4,215</b>	<b>\$ -</b>	<b>\$ -</b>
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<b>End. Fund Bal., Jun 30</b>	<b>\$ 4,670,146</b>	<b>\$ 7,227,042</b>	<b>\$ 7,231,257</b>	<b>\$ 7,231,257</b>	<b>\$ 7,231,257</b>
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<i>Reserve as Percentage (%) of Expenditures</i>	<i>131.51%</i>	<i>180.65%</i>	<i>137.88%</i>	<i>174.02%</i>	<i>166.02%</i>
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**FUND STATEMENT**

<b>Fund:</b>	5110	Transit	<b>Fund Type:</b>	E - Proprietary		
<b>Fund Description</b>						
To account for the management and operation of the City's bus system. The City provides oversight services and contracts out the operational aspects of the service.						
<b>Major Funding Sources</b>						
Various governmental grants [e.g., Federal Transit Administration (FTA) Sec 5303 Planning Program, Transportation Development Act (TDA) 4.0 Operating Funds, FTA Section 5307 Capital Planning Program, TDA 4.0 Capital Improvement Funds, State Transit Assistance (STA), Transportation Funds for Clean Air (TFCA) Program; and a portion of the one-half cent sales tax collected under the ACTIA Measure B. Additional funding provided by fare box collections.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		<b>\$ 3,343,749</b>	<b>\$ 4,181,518</b>	<b>\$ 6,670,550</b>	<b>\$ 6,670,550</b>	<b>\$ 6,670,550</b>
<b>Revenues</b>						
G - Intergovernmental Revenues		3,389,003	5,355,053	4,346,166	3,159,994	3,317,414
H - Charges for Services		366,364	364,618	205,400	205,400	205,400
I - Investment & Rental Income		20,500	6,639	3,800	3,800	3,800
L - Other Financing Sources		-	585	400	400	400
<b>Total Revenues</b>		<b>\$ 3,775,867</b>	<b>\$ 5,726,895</b>	<b>\$ 4,555,766</b>	<b>\$ 3,369,594</b>	<b>\$ 3,527,014</b>
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		226,028	270,739	261,565	264,487	265,777
52-Benefits		81,330	94,046	82,084	90,350	93,101
53-Supplies		445,779	271,366	454,300	329,300	354,300
54-Services		1,862,783	2,181,590	2,105,600	2,434,956	2,563,337
56-Other Expenses		322,147	419,939	250,000	250,000	250,000
<i>Sub-Total Operating</i>		<i>\$ 2,938,068</i>	<i>\$ 3,237,680</i>	<i>\$ 3,153,548</i>	<i>\$ 3,369,094</i>	<i>\$ 3,526,514</i>
DEBT SERVICE		\$ -	\$ 183	\$ 3,000	\$ 500	\$ 500
CAPITAL IMPROVEMENT PLAN (CIP)		\$ 30	\$ -	\$ 1,399,217	\$ -	\$ -
<b>Total Expenditures by Type</b>		<b>\$ 2,938,098</b>	<b>\$ 3,237,863</b>	<b>\$ 4,555,766</b>	<b>\$ 3,369,594</b>	<b>\$ 3,527,014</b>
<b>Expenditures by Department</b>						
CM - City Manager's Office		-	(4,983)	-	-	-
AS - Administrative Services		19,660	15,975	14,817	15,093	15,231
PW - Public Works		2,918,438	3,226,688	4,537,948	3,354,000	3,511,284
ND - Non-Departmental		-	183	3,000	500	500
<b>Total Expenditures by Department</b>		<b>\$ 2,938,098</b>	<b>\$ 3,237,863</b>	<b>\$ 4,555,766</b>	<b>\$ 3,369,594</b>	<b>\$ 3,527,014</b>
<b>Revenues Over (Less than) Expenditures</b>		<b>\$ 837,769</b>	<b>\$ 2,489,032</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>End. Fund Bal., Jun 30</b>		<b>\$ 4,181,518</b>	<b>\$ 6,670,550</b>	<b>\$ 6,670,550</b>	<b>\$ 6,670,550</b>	<b>\$ 6,670,550</b>
<i>Reserve as Percentage (%) of Expenditures</i>		<i>142.32%</i>	<i>206.02%</i>	<i>146.42%</i>	<i>197.96%</i>	<i>189.13%</i>

**FUND STATEMENT**

<b>Fund:</b>	5120	Paratransit	<b>Fund Type:</b>	E - Proprietary		
<b>Fund Description</b>						
To account for the management and operation of the City's paratransit system. The system's vehicles are operated and maintained by an independent transit management company under contract with the City. User fares and grants provide funding.						
<b>Major Funding Sources</b>						
Measure B, various Governmental Grants [e.g., TDA 4.5 Operating Funds and State Transit Authority (STA) Funds], and user fares.						
	<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>	
<b>Beg. Fund Bal., Jul. 1</b>	\$ 37,969	\$ 488,628	\$ 556,492	\$ 560,707	\$ 560,707	
<b>Revenues</b>						
G - Intergovernmental Revenues	1,028,007	791,435	660,308	752,976	795,742	
H - Charges for Services	35,129	34,084	28,500	28,500	28,500	
I - Investment & Rental Income	482	1,727	1,500	1,500	1,500	
L - Other Financing Sources	-	3,307	2,800	2,800	2,800	
<b>Total Revenues</b>	\$ 1,063,618	\$ 830,552	\$ 693,108	\$ 785,776	\$ 828,542	
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries	90,161	103,057	98,245	99,480	100,011	
52-Benefits	36,200	39,425	34,998	38,968	40,046	
53-Supplies	43,917	45,488	66,000	61,000	61,000	
54-Services	425,650	476,189	454,650	551,329	592,486	
56-Other Expenses	17,030	95,924	35,000	35,000	35,000	
<i>Sub-Total Operating</i>	\$ 612,959	\$ 760,083	\$ 688,893	\$ 785,776	\$ 828,542	
DEBT SERVICE	\$ -	\$ 2,605	\$ -	\$ -	\$ -	
<b>Total Expenditures by Type</b>	\$ 612,959	\$ 762,688	\$ 688,893	\$ 785,776	\$ 828,542	
<b>Expenditures by Department</b>						
PW - Public Works	612,959	760,083	688,893	785,776	828,542	
ND - Non-Departmental	-	2,605	-	-	-	
<b>Total Expenditures by Department</b>	\$ 612,959	\$ 762,688	\$ 688,893	\$ 785,776	\$ 828,542	
<b>Revenues Over (Less than) Expenditures</b>	\$ 450,659	\$ 67,864	\$ 4,215	\$ -	\$ -	
<b>End. Fund Bal., Jun 30</b>	\$ 488,628	\$ 556,492	\$ 560,707	\$ 560,707	\$ 560,707	
<i>Reserve as Percentage (%) of Expenditures</i>	79.72%	72.96%	81.39%	71.36%	67.67%	

## INTERNAL SERVICE FUNDS

Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement bases. This includes the following funds:

<b><u>Fund Number and Title</u></b>	<b><u>Page</u></b>
• 6110 Workers Comp Self-Ins.	OP 145
• 612X Garage Funds	OP 146
• 6130 Gen Liability Self-Ins	OP 147

**FUND GROUP SUMMARY****Fund:** ALL INTERNAL SERVICE FUNDS**Fund Description**

N/A

**Major Funding Sources**

N/A

	Actual 08-09	Actual 09-10	Proj. 10-11	Adop. 11-12	Adop. 12-13
<b>Beg. Fund Bal., Jul. 1</b>	<b>\$ 11,202,040</b>	<b>\$ 13,648,595</b>	<b>\$ 15,053,407</b>	<b>\$ 15,011,280</b>	<b>\$ 14,624,513</b>

**Revenues**

H - Charges for Services	23,036	-	-	-	-
I - Investment & Rental Income	456,867	179,339	165,750	165,750	165,750
J - Miscellaneous Revenues	145	679	-	-	-
K - Internal Service Fund Revenue	6,062,679	6,125,194	5,111,874	4,686,736	4,782,563
L - Other Financing Sources	12,481	-	-	-	-
<b>Total Revenues</b>	<b>\$ 6,555,208</b>	<b>\$ 6,305,212</b>	<b>\$ 5,277,624</b>	<b>\$ 4,852,486</b>	<b>\$ 4,948,313</b>

**Expenditures by Type**

<b>OPERATING</b>					
51-Salaries	390,863	462,260	467,077	435,719	442,686
52-Benefits	167,071	190,951	162,344	202,638	207,528
53-Supplies	1,040,718	834,521	1,005,487	1,005,487	1,005,487
54-Services	317,951	333,040	194,709	232,709	232,709
56-Other Expenses	2,186,733	3,078,455	2,962,700	2,962,700	2,962,700
<i>Sub-Total Operating</i>	<i>\$ 4,103,337</i>	<i>\$ 4,899,227</i>	<i>\$ 4,792,317</i>	<i>\$ 4,839,253</i>	<i>\$ 4,851,110</i>
<b>CAPITAL OUTLAY</b>	<b>\$ 5,317</b>	<b>\$ 1,174</b>	<b>\$ 482,435</b>	<b>\$ 400,000</b>	<b>\$ 400,000</b>
<i>CAPITAL IMPROVEMENT PLAN (CIP)</i>	<i>\$ -</i>	<i>\$ -</i>	<i>\$ 45,000</i>	<i>\$ -</i>	<i>\$ -</i>
<b>Total Expenditures by Type</b>	<b>\$ 4,108,654</b>	<b>\$ 4,900,400</b>	<b>\$ 5,319,751</b>	<b>\$ 5,239,253</b>	<b>\$ 5,251,110</b>

**Expenditures by Department**

AS - Administrative Services	1,954,560	2,912,043	3,078,877	3,086,884	3,087,805
EC - Economic & Community Development	-	725	-	-	-
FS - Fire Services	-	47,500	-	-	-
PW - Public Works	2,154,094	1,940,132	2,240,874	2,152,370	2,163,305
<b>Total Expenditures by Department</b>	<b>\$ 4,108,654</b>	<b>\$ 4,900,400</b>	<b>\$ 5,319,751</b>	<b>\$ 5,239,253</b>	<b>\$ 5,251,110</b>

<b>Revenues Over (Less than) Expenditures</b>	<b>\$ 2,446,555</b>	<b>\$ 1,404,812</b>	<b>\$ (42,127)</b>	<b>\$ (386,767)</b>	<b>\$ (302,797)</b>
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<b>End. Fund Bal., Jun 30</b>	<b>\$ 13,648,595</b>	<b>\$ 15,053,407</b>	<b>\$ 15,011,280</b>	<b>\$ 14,624,513</b>	<b>\$ 14,321,716</b>
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<i>Reserve as Percentage (%) of Expenditures</i>	<i>332.19%</i>	<i>307.19%</i>	<i>282.18%</i>	<i>279.13%</i>	<i>272.74%</i>
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**FUND STATEMENT**

<b>Fund:</b>	6110	Workers Comp Self-Ins.	<b>Fund Type:</b>	F - Internal Service		
<b>Fund Description</b>						
To account for disbursement to an independent claims administrator for employees who qualify to receive benefits under the law. The City has obtained insurance coverage to cover claims exceeding \$250,000.						
<b>Major Funding Sources</b>						
All Operating & Capital Funds with Payroll.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 5,621,431	\$ 7,105,109	\$ 7,815,214	\$ 7,754,833	\$ 7,782,625
<b>Revenues</b>						
I - Investment & Rental Income		286,540	114,149	100,000	100,000	100,000
J - Miscellaneous Revenues		-	94	-	-	-
K - Internal Service Fund Revenue		2,356,416	2,398,035	1,500,000	1,595,000	1,605,000
<b>Total Revenues</b>		\$ 2,642,957	\$ 2,512,278	\$ 1,600,000	\$ 1,695,000	\$ 1,705,000
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		-	79,296	77,487	80,345	80,516
52-Benefits		-	24,204	19,194	23,163	23,735
56-Other Expenses		1,159,063	1,697,500	1,563,700	1,563,700	1,563,700
<i>Sub-Total Operating</i>		\$ 1,159,063	\$ 1,801,000	\$ 1,660,381	\$ 1,667,208	\$ 1,667,950
CAPITAL OUTLAY		\$ 216	\$ 1,174	\$ -	\$ -	\$ -
<b>Total Expenditures by Type</b>		\$ 1,159,279	\$ 1,802,173	\$ 1,660,381	\$ 1,667,208	\$ 1,667,950
<b>Expenditures by Department</b>						
AS - Administrative Services		1,159,279	1,801,448	1,660,381	1,667,208	1,667,950
EC - Economic & Community Development		-	725	-	-	-
<b>Total Expenditures by Department</b>		\$ 1,159,279	\$ 1,802,173	\$ 1,660,381	\$ 1,667,208	\$ 1,667,950
<b>Revenues Over (Less than) Expenditures</b>		\$ 1,483,678	\$ 710,105	\$ (60,381)	\$ 27,792	\$ 37,050
<b>End. Fund Bal., Jun 30</b>		\$ 7,105,109	\$ 7,815,214	\$ 7,754,833	\$ 7,782,625	\$ 7,819,675
<i>Reserve as Percentage (%) of Expenditures</i>		612.89%	433.65%	467.05%	466.81%	468.82%

**FUND STATEMENT**

<b>Fund:</b>	612X	Garage Funds	<b>Fund Type:</b>	F - Internal Service		
<b>Fund Description</b>						
Fund 6121 accounts for Internal Service Fund monies collected from City departments using City-owned vehicles & equipment to cover repairs & maintenance of such. Fund 6122 accounts for monies collected from City departments for use of City-owned vehicles & equipment. Funds are accumulated & used for purchase of new equipment as vehicles are retired. Fund 6123 accounts for user charges collected for repair & maintenance of City's fuel pumps.						
<b>Major Funding Sources</b>						
Outside User Charges and Service Charges to other department operating budgets.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		\$ 2,421,505	\$ 2,649,436	\$ 2,982,223	\$ 3,035,499	\$ 2,669,280
<b>Revenues</b>						
H - Charges for Services		23,036	-	-	-	-
I - Investment & Rental Income		61,645	22,834	25,750	25,750	25,750
J - Miscellaneous Revenues		-	585	-	-	-
K - Internal Service Fund Revenue		2,284,862	2,184,855	2,268,400	1,760,400	1,761,400
L - Other Financing Sources		12,481	-	-	-	-
<b>Total Revenues</b>		\$ 2,382,025	\$ 2,208,273	\$ 2,294,150	\$ 1,786,150	\$ 1,787,150
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		390,863	365,921	374,057	339,486	346,216
52-Benefits		167,071	161,881	139,186	174,688	178,893
53-Supplies		1,040,718	834,521	1,005,487	1,005,487	1,005,487
54-Services		317,951	268,394	194,709	232,709	232,709
56-Other Expenses		232,390	244,770	-	-	-
<i>Sub-Total Operating</i>		\$ 2,148,993	\$ 1,875,486	\$ 1,713,439	\$ 1,752,370	\$ 1,763,305
CAPITAL OUTLAY		\$ 5,101	\$ -	\$ 482,435	\$ 400,000	\$ 400,000
CAPITAL IMPROVEMENT PLAN (CIP)		\$ -	\$ -	\$ 45,000	\$ -	\$ -
<b>Total Expenditures by Type</b>		\$ 2,154,094	\$ 1,875,486	\$ 2,240,874	\$ 2,152,370	\$ 2,163,305
<b>Expenditures by Department</b>						
PW - Public Works		2,154,094	1,875,486	2,240,874	2,152,370	2,163,305
<b>Total Expenditures by Department</b>		\$ 2,154,094	\$ 1,875,486	\$ 2,240,874	\$ 2,152,370	\$ 2,163,305
<b>Revenues Over (Less than) Expenditures</b>		\$ 227,931	\$ 332,787	\$ 53,276	\$ (366,220)	\$ (376,155)
<b>End. Fund Bal., Jun 30</b>		\$ 2,649,436	\$ 2,982,223	\$ 3,035,499	\$ 2,669,280	\$ 2,293,125
<i>Reserve as Percentage (%) of Expenditures</i>		123.00%	159.01%	135.46%	124.02%	106.00%

**FUND STATEMENT**

<b>Fund:</b>	6130	Gen Liability Self-Ins	<b>Fund Type:</b>	F - Internal Service		
<b>Fund Description</b>						
This fund was established to account for Self Insurance Reserve (SIR) and payment by City's self-insurance program administrator. SIR currently equals \$100,000. Staff recommends bringing it to \$250,000.						
<b>Major Funding Sources</b>						
Program is funded by transfers from the General Fund.						
		<b>Actual 08-09</b>	<b>Actual 09-10</b>	<b>Proj. 10-11</b>	<b>Adop. 11-12</b>	<b>Adop. 12-13</b>
<b>Beg. Fund Bal., Jul. 1</b>		<b>\$ 3,159,104</b>	<b>\$ 3,894,050</b>	<b>\$ 4,255,970</b>	<b>\$ 4,220,947</b>	<b>\$ 4,172,608</b>
<b>Revenues</b>						
I - Investment & Rental Income		108,682	42,356	40,000	40,000	40,000
J - Miscellaneous Revenues		145	-	-	-	-
K - Internal Service Fund Revenue		1,421,400	1,542,305	1,343,474	1,331,336	1,416,163
<b>Total Revenues</b>		<b>\$ 1,530,226</b>	<b>\$ 1,584,661</b>	<b>\$ 1,383,474</b>	<b>\$ 1,371,336</b>	<b>\$ 1,456,163</b>
<b>Expenditures by Type</b>						
OPERATING						
51-Salaries		-	17,043	15,533	15,888	15,955
52-Benefits		-	4,867	3,964	4,787	4,900
54-Services		-	64,646	-	-	-
56-Other Expenses		795,281	1,136,185	1,399,000	1,399,000	1,399,000
<i>Sub-Total Operating</i>		<i>\$ 795,281</i>	<i>\$ 1,222,741</i>	<i>\$ 1,418,497</i>	<i>\$ 1,419,675</i>	<i>\$ 1,419,855</i>
<b>Total Expenditures by Type</b>		<b>\$ 795,281</b>	<b>\$ 1,222,741</b>	<b>\$ 1,418,497</b>	<b>\$ 1,419,675</b>	<b>\$ 1,419,855</b>
<b>Expenditures by Department</b>						
AS - Administrative Services		795,281	1,110,595	1,418,497	1,419,675	1,419,855
FS - Fire Services		-	47,500	-	-	-
PW - Public Works		-	64,646	-	-	-
<b>Total Expenditures by Department</b>		<b>\$ 795,281</b>	<b>\$ 1,222,741</b>	<b>\$ 1,418,497</b>	<b>\$ 1,419,675</b>	<b>\$ 1,419,855</b>
<b>Revenues Over (Less than) Expenditures</b>		<b>\$ 734,946</b>	<b>\$ 361,920</b>	<b>\$ (35,023)</b>	<b>\$ (48,339)</b>	<b>\$ 36,308</b>
<b>End. Fund Bal., Jun 30</b>		<b>\$ 3,894,050</b>	<b>\$ 4,255,970</b>	<b>\$ 4,220,947</b>	<b>\$ 4,172,608</b>	<b>\$ 4,208,916</b>
<i>Reserve as Percentage (%) of Expenditures</i>		<i>489.64%</i>	<i>348.07%</i>	<i>297.56%</i>	<i>293.91%</i>	<i>296.43%</i>

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