

## Fund Balance Analysis Fiscal Year 2006 - 2007

Fund Description	Fund #	Beginning Fund Balance Estimated	Total Revenues & Transfers Adopted*	Total Expenditures & Transfers Adopted	Ending Fund Balance Estimated
General Fund	101	\$ 18,004,398	\$ 30,739,930	\$ 33,261,041	\$ 15,483,287
Gas Tax	204	59,373	1,180,640	1,180,640	59,373
Drug Enforcement	205	20,010	5,000	5,000	20,010
Lighting and Landscaping District	207	-	2,614,183	2,614,183	-
Community Development Block Grant	208	1,225,577	289,954	371,482	1,144,049
Environmental Services	209	724,017	723,000	773,000	674,017
Supplemental Law Enforcement	210	454	-	-	454
Federal Aid Urban	211	192,933	-	-	192,933
State/Other Grants	212	(21,162)	25,000	25,000	(21,162)
T.D.A.	216	1,025	25,000	25,000	1,025
Other Federal Grants	218	30,711	7,500	7,500	30,711
RDA - Low and Moderate Housing	223	5,936,304	1,166,700	556,742	6,546,262
Parkland Dedication Trust	295	1,975,312	-	135,000	1,840,312
L.I.D. Debt Service	360, 367	120,653	52,430	52,430	120,653
RDA Debt Service	364	(2,188,153)	4,555,627	4,359,205	(1,991,731)
2002 C.O.P. Debt Service	366	8,667,090	880,356	880,356	8,667,090
1997 C.O.P. Debt Service	368	-	731,868	731,868	-
City C.O.P. Projects	431	966,373	-	-	966,373
RDA - Administration/Projects	434	1,668,724	530,391	1,206,891	992,224
Capital Projects	435	85,498	3,874,800	3,874,800	85,498
RDA - 2002 T.A.B. Projects	437	4,003,023	-	550,000	3,453,023
Motor Vehicle Pool	641 *	1,752,051	901,629	1,180,602	1,473,078
Information Technologies Pool	647 *	2,334,017	944,900	1,204,447	2,074,470
Workers' Compensation Trust	690 *	(843,248)	751,494	923,780	(1,015,534)
Parks and Museum Trust	794	149,691	26,000	34,920	140,771
Senior Citizen Trust	797	29,393	1,450	5,680	25,163
<b>Total</b>		<b><u>\$ 45,015,714</u></b>	<b><u>\$ 50,027,852</u></b>	<b><u>\$ 53,959,567</u></b>	<b><u>\$ 41,083,999</u></b>

\* Fund Balance represents total equity for the Internal Service Funds. Total revenues exclude beginning fund balance amounts of \$ 4,848,488 (operating and capital) and include \$ 87,000 of non-operating construction tax revenue.

## Fund Balance Analysis Fiscal Year 2005 - 2006

Fund Description	Fund #	Beginning Fund Balance Actual	Total Revenues & Transfers Estimated	Total Expenditures & Transfers Estimated	Ending Fund Balance Estimated
General Fund	101	\$ 23,793,966	\$ 28,934,529	\$ 34,724,097	\$ 18,004,398
Gas Tax	204	17,673	1,199,964	1,158,264	59,373
Drug Enforcement	205	23,910	15,410	19,310	20,010
Lighting and Landscaping District	207	69,456	2,513,012	2,582,468	-
Community Development Block Grant	208	1,325,660	410,447	510,530	1,225,577
Environmental Services	209	850,474	692,900	819,357	724,017
Supplemental Law Enforcement	210	454	100,387	100,387	454
Federal Aid Urban	211	192,933	139,138	139,138	192,933
State/Other Grants	212	(21,162)	4,703,600	4,703,600	(21,162)
T.D.A.	216	1,025	623,092	623,092	1,025
Other Federal Grants	218	(39,887)	373,598	303,000	30,711
RDA - Low and Moderate Housing	223	7,929,752	1,184,731	3,178,179	5,936,304
Parkland Dedication Trust	295	2,152,733	330,304	507,725	1,975,312
L.I.D. Debt Service	360, 367	120,653	55,610	55,610	120,653
RDA Debt Service	364	(2,090,894)	4,531,926	4,629,185	(2,188,153)
2002 C.O.P. Debt Service	366	8,667,090	879,882	879,882	8,667,090
1997 C.O.P. Debt Service	368	-	733,870	733,870	-
City C.O.P. Projects	431	953,642	12,731	-	966,373
RDA - Administration/Projects	434	1,838,914	497,049	667,239	1,668,724
Capital Projects	435	85,498	3,386,578	3,386,578	85,498
RDA - 2002 T.A.B. Projects	437	4,003,023	175,000	175,000	4,003,023
Motor Vehicle Pool	641	*	2,187,425	756,629	1,192,003
Information Technologies Pool	647	*	2,810,731	744,900	1,221,614
Workers' Compensation Trust	690	*	(488,319)	517,985	872,914
Heritage Theater Trust	693	121,650	-	-	121,650
Parks and Museum Trust	794	155,291	26,000	31,600	149,691
Senior Citizen Trust	797	32,193	1,450	4,250	29,393
<b>Total</b>		<b>\$ 54,693,883</b>	<b>\$ 53,540,722</b>	<b>\$ 63,218,892</b>	<b>\$ 45,015,714</b>

\* Fund Balance represents total equity for the Internal Service Funds.

**CITY OF CAMPBELL  
GENERAL FUND (101)  
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>Fund balance, July 1</b>	\$ 30,386,899	\$ 27,280,905	\$ 23,793,966	\$ 18,004,398
<b>REVENUES:</b>				
Property Taxes	3,798,505	5,657,676	6,790,000	7,649,000
Sales and Use Taxes	10,684,234	9,973,506	9,300,000	10,368,000
Franchise and other taxes	2,649,461	2,857,976	2,540,000	2,727,000
Licenses and permits	1,240,806	1,529,633	1,999,700	1,329,000
Fines and forfeitures	315,813	272,670	225,000	322,000
Investment income	409,925	821,576	1,000,000	1,200,000
Intergovernmental revenues	1,957,953	998,563	529,096	519,096
Charges for services	2,639,184	3,596,656	3,137,267	3,386,436
Other revenues	1,740,173	2,050,358	2,017,099	2,169,925
Operating transfers-in	1,170,181	1,197,107	1,396,367	1,069,473
Total operating revenues	<u>26,606,235</u>	<u>28,955,721</u>	<u>28,934,529</u>	<u>30,739,930</u>
Residual equity transfers-in	-	-		
Total revenues	<u>26,606,235</u>	<u>28,955,721</u>	<u>28,934,529</u>	<u>30,739,930</u>
<b>EXPENDITURES:</b>				
General government	10,035,680	10,706,183	10,620,830	10,800,020
Public Safety	14,080,377	16,037,686	15,931,989	16,289,794
Public Works	2,674,459	2,720,285	3,019,205	2,548,073
Operating transfers-out	1,857,226	1,586,635	1,610,578	1,554,854
Total operating expenditures	<u>28,647,742</u>	<u>31,050,789</u>	<u>31,182,602</u>	<u>31,192,741</u>
Capital transfers-out	1,064,487	1,391,871	3,541,495	2,068,300
Total expenditures	<u>29,712,229</u>	<u>32,442,660</u>	<u>34,724,097</u>	<u>33,261,041</u>

**CITY OF CAMPBELL  
GENERAL FUND (101)  
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>FUND BALANCES:</b>				
Reserved for encumbrances	324,760	289,930	200,000	200,000
Reserved for vacations and sick leave	1,561,508	1,769,975	1,269,975	769,975
Reserved for LID street maintenance	357,917	342,756	192,756	192,756
Other reserves	-	-	-	-
Unreserved designated:				
Designated for capital improvements	1,570,476	2,055,493	520,912	28,301
Designated for carryover capital projects	3,405,458	3,428,985	3,425,000	3,175,000
Designated for economic fluctuations	8,950,000	6,850,000	4,850,000	4,050,000
Designated for emergencies	2,538,051	2,775,861	2,800,000	2,800,000
Designated for future advances RDA	2,000,000	2,000,000	1,800,000	1,600,000
Designated for open space acquisition	-	-	-	-
Designated for street maintenance	1,000,000	-	-	-
Designated for liability insurance	489,714	427,824	352,824	352,824
Designated for construction tax	353,770	414,180	50,000	50,000
Designated for Community Center - operations	665,000	64,331	32,731	32,731
Designated for operations	1,269,026	1,387,931	1,350,000	1,150,000
Designated for change in fair value of investments	-	-	-	-
Designated for Heritage Theater	892,347	644,099	546,099	496,099
Designated for Campisi Way reconstruction	-	-	-	-
Designated for unemployment & disability insurances	145,878	135,601	107,101	78,601
Designated for retirement pension fund	1,757,000	1,207,000	507,000	507,000
Total reserves or designations:	<u>27,280,905</u>	<u>23,793,966</u>	<u>18,004,398</u>	<u>15,483,287</u>
<b>Fund balance - June 30</b>	<u><u>\$ 27,280,905</u></u>	<u><u>\$ 23,793,966</u></u>	<u><u>\$ 18,004,398</u></u>	<u><u>\$ 15,483,287</u></u>

**CITY OF CAMPBELL  
GAS TAX FUND (204)  
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>Fund balance, July 1</b>	\$ 18,549	\$ -	\$ 17,673	\$ 59,373
<b>REVENUES:</b>				
Special Gas Tax 2105	239,802	240,520	255,000	240,000
Special Gas Tax 2106	165,522	162,998	190,000	165,000
Special Gas Tax 2107	319,648	319,548	325,000	320,000
Special Gas Tax 2107.5	6,000	6,000	6,000	6,000
Traffic Congestion AB2928	26,239	-	45,526	-
Investment earnings	313	-	-	-
Other revenues	1,206	-	1,000	160,000
Operating transfers-in	264,232	298,673	377,438	289,640
Total revenues	<u>1,022,962</u>	<u>1,027,739</u>	<u>1,199,964</u>	<u>1,180,640</u>
<b>EXPENDITURES:</b>				
PW-Street Maintenance	977,860	964,442	1,112,589	1,131,762
Operating transfers-out	37,412	45,624	45,675	48,878
Total operating expenditures	<u>1,015,272</u>	<u>1,010,066</u>	<u>1,158,264</u>	<u>1,180,640</u>
Capital transfers-out	26,239	-	-	-
Total expenditures	<u>1,041,511</u>	<u>1,010,066</u>	<u>1,158,264</u>	<u>1,180,640</u>
<b>FUND BALANCES:</b>				
Reserved	3,129	17,673	59,373	59,373
Unreserved, designated	-	-	-	-
Unreserved, undesignated	<u>(3,129)</u>	<u>(17,673)</u>	<u>(59,373)</u>	<u>(59,373)</u>
Total reserves or designations	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - June 30</b>	<u>\$ -</u>	<u>\$ 17,673</u>	<u>\$ 59,373</u>	<u>\$ 59,373</u>

**CITY OF CAMPBELL  
LIGHTING DISTRICT FUND (207)  
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>Fund balance, July 1</b>	\$ (113,941)	\$ -	\$ 69,456	\$ -
<b>REVENUES:</b>				
Lighting & Landscaping Assessments	1,105,777	1,098,021	1,109,000	1,120,000
Property tax	467,482	573,823	500,000	650,000
Insurance claims refund	9,351	44,122	15,000	15,000
Other revenues	4,902	7,020	-	-
Operating transfers-in	1,053,090	892,909	889,012	829,183
Total revenues	<u>2,640,602</u>	<u>2,615,895</u>	<u>2,513,012</u>	<u>2,614,183</u>
<b>EXPENDITURES:</b>				
PW-signals & lighting maintenance	592,205	580,680	581,968	618,337
PW-Park Maintenance	1,534,209	1,665,759	1,685,000	1,764,101
Operating transfers-out	400,247	300,000	265,500	231,745
Capital transfers-out	-	-	50,000	-
Total expenditures	<u>2,526,661</u>	<u>2,546,439</u>	<u>2,582,468</u>	<u>2,614,183</u>
<b>FUND BALANCES:</b>				
Reserved for encumbrances	16,245	15,579	-	-
Reserved for vacation and sick leave	44,043	53,877	50,000	50,000
Unreserved	<u>(60,288)</u>	<u>(69,456)</u>	<u>(50,000)</u>	<u>(50,000)</u>
Total reserves or designations:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - June 30</b>	<u>\$ -</u>	<u>\$ 69,456</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF CAMPBELL**  
**HOUSING & COMMUNITY DEVELOPMENT ACT FUND (208)**  
**REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04</u> <u>Actual</u>	<u>04/05</u> <u>Actual</u>	<u>05/06</u> <u>Estimated</u>	<u>06/07</u> <u>Adopted</u>
<b>Fund balance, July 1</b>	\$1,400,561	\$1,356,064	\$1,325,660	\$1,225,577
<b>REVENUES:</b>				
Investment income	26,615	18,328	10,000	10,000
CDBG Grants	172,200	174,500	166,447	148,070
Other revenues	39,601	39,426	128,000	125,884
Operating transfers-in	6,000	6,000	106,000	6,000
Total revenues	<u>244,416</u>	<u>238,254</u>	<u>410,447</u>	<u>289,954</u>
<b>EXPENDITURES:</b>				
Housing	146,791	130,711	366,298	235,826
Rehabilitation	142,122	137,947	144,232	135,656
Total operating expenditures	<u>288,913</u>	<u>268,658</u>	<u>510,530</u>	<u>371,482</u>
Capital transfer-out	-	-	-	-
Total expenditures	<u>288,913</u>	<u>268,658</u>	<u>510,530</u>	<u>371,482</u>
<b>FUND BALANCES:</b>				
Reserved for loans receivable	1,246,277	1,254,804	1,210,804	1,260,804
Reserved for encumbrances	590	-	-	-
Reserved for vacation and sick leave	20,676	23,635	20,500	21,000
Unreserved, undesignated	88,521	47,221	(5,727)	(137,755)
Total reserves or designations:	<u>1,356,064</u>	<u>1,325,660</u>	<u>1,225,577</u>	<u>1,144,049</u>
<b>Fund balance - June 30</b>	<u>\$1,356,064</u>	<u>\$1,325,660</u>	<u>\$1,225,577</u>	<u>\$1,144,049</u>

**CITY OF CAMPBELL  
ENVIRONMENTAL SERVICES FUND (209)  
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>Fund balance, July 1</b>	\$1,345,078	\$1,224,182	\$ 850,474	\$ 724,017
<b>REVENUES:</b>				
Solid waste fees	324,510	330,341	455,000	455,000
AB939 recycling	44,654	80,231	52,000	60,000
Storm water fees	175,000	198,800	185,900	198,000
Storm drain fees	11,342	31,055	-	10,000
Investment interest	4,762	6,938	-	-
Other revenue	836	297	-	-
Total revenues	<u>561,104</u>	<u>647,662</u>	<u>692,900</u>	<u>723,000</u>
<b>EXPENDITURES:</b>				
Operating transfers-out	<u>592,000</u>	<u>697,900</u>	<u>817,900</u>	<u>723,000</u>
Total operating expenditures	<u>592,000</u>	<u>697,900</u>	<u>817,900</u>	<u>723,000</u>
Capital transfers-out	<u>90,000</u>	<u>323,470</u>	<u>1,457</u>	<u>50,000</u>
Total expenditures	<u>682,000</u>	<u>1,021,370</u>	<u>819,357</u>	<u>773,000</u>
<b>FUND BALANCES:</b>				
Reserved	340,119	-	350,000	350,000
Unreserved, designated	5,200	54,643	-	-
Unreserved, undesignated	<u>884,063</u>	<u>795,831</u>	<u>374,017</u>	<u>324,017</u>
Subtotal reserves or designations:	<u>1,229,382</u>	<u>850,474</u>	<u>724,017</u>	<u>674,017</u>
Prior period adjustment	-	-	-	-
<b>Fund balance - June 30</b>	<u><u>\$1,224,182</u></u>	<u><u>\$ 850,474</u></u>	<u><u>\$ 724,017</u></u>	<u><u>\$ 674,017</u></u>

**CITY OF CAMPBELL  
REDEVELOPMENT AGENCY FUND (223)  
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>Fund balance, July 1</b>	\$6,075,199	\$6,983,878	\$7,929,752	\$5,936,304
<b>REVENUES:</b>				
Property tax	1,081,348	1,067,138	1,055,981	1,027,950
Investment income	64,055	152,328	115,000	125,000
Charges for services	-	-	13,750	13,750
Total revenues	<u>1,145,403</u>	<u>1,219,466</u>	<u>1,184,731</u>	<u>1,166,700</u>
<b>EXPENDITURES:</b>				
RDA Housing	192,190	228,672	2,782,483	500,253
Operating transfers-out	44,534	44,920	145,696	56,489
Total operating expenditures	<u>236,724</u>	<u>273,592</u>	<u>2,928,179</u>	<u>556,742</u>
Capital transfers-out	-	-	250,000	-
Total expenditures	<u>236,724</u>	<u>273,592</u>	<u>3,178,179</u>	<u>556,742</u>
<b>FUND BALANCES:</b>				
Reserved for loans receivable	2,462,560	2,757,927	2,850,000	2,950,000
Reserved, other	5,633	1,781,061	100,000	100,000
Unreserved, undesignated	4,515,685	3,390,764	2,986,304	3,496,262
Subtotal reserves or designations:	<u>6,983,878</u>	<u>7,929,752</u>	<u>5,936,304</u>	<u>6,546,262</u>
Prior period adjustment	-	-	-	-
<b>Fund balance - June 30</b>	<u><u>\$6,983,878</u></u>	<u><u>\$7,929,752</u></u>	<u><u>\$5,936,304</u></u>	<u><u>\$6,546,262</u></u>

**CITY OF CAMPBELL**  
**1915 ACT BOND FUND (360 & 367)**  
**REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04</u> <u>Actual</u>	<u>04/05</u> <u>Actual</u>	<u>05/06</u> <u>Estimated</u>	<u>06/07</u> <u>Adopted</u>
Fund balance, July 1	\$ 97,072	\$ 103,483	\$ 120,653	\$ 120,653
<b>REVENUES:</b>				
Special assessments	60,126	73,952	55,610	52,430
Investment income	259	115	-	-
Total revenues	<u>60,385</u>	<u>74,067</u>	<u>55,610</u>	<u>52,430</u>
<b>EXPENDITURES:</b>				
Principal retirement	25,000	30,000	30,000	30,000
Interest and fiscal charges	24,623	22,710	20,610	17,430
Other charges	4,351	3,187	4,000	4,000
Operating transfers-out	-	1,000	1,000	1,000
Total expenditures	<u>53,974</u>	<u>56,897</u>	<u>55,610</u>	<u>52,430</u>
<b>FUND BALANCES:</b>				
Designated for debt service	<u>103,483</u>	<u>120,653</u>	<u>120,653</u>	<u>120,653</u>
Total reserves or designations:	<u>103,483</u>	<u>120,653</u>	<u>120,653</u>	<u>120,653</u>
<b>Fund balance - June 30</b>	<u>\$ 103,483</u>	<u>\$ 120,653</u>	<u>\$ 120,653</u>	<u>\$ 120,653</u>

**CITY OF CAMPBELL  
REDEVELOPMENT AGENCY FUND (364)  
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>Fund balance, July 1</b>	\$ (3,076,096)	\$ (2,730,419)	\$ (2,090,894)	\$ (2,188,153)
Adjustment - from long term debt	-	-	-	-
Fund balance - adjusted	<u>(3,076,096)</u>	<u>(2,730,419)</u>	<u>(2,090,894)</u>	<u>(2,188,153)</u>
<b>REVENUES:</b>				
Property tax	4,325,391	4,268,551	4,223,926	4,230,627
Investment income	104,498	187,327	108,000	125,000
Bond proceeds and issuance premium	-	12,625,712	-	-
Other revenue	30,000	-	-	-
Operating transfers-in	200,000	200,000	200,000	200,000
Total revenues	<u>4,659,889</u>	<u>17,281,590</u>	<u>4,531,926</u>	<u>4,555,627</u>
<b>EXPENDITURES:</b>				
Inter-governmental	882,516	1,109,721	1,715,000	1,707,220
Debt service-principal retirement	380,000	390,000	763,910	735,120
Debt service-interest and fiscal charges	1,453,999	2,004,917	1,644,694	1,661,161
Debt service-other charges	255,406	260,682	8,300	8,300
Payment to refund bond escrow agent	-	12,037,854	-	-
Operating transfers-out	1,342,291	838,891	497,281	247,404
Total expenditures	<u>4,314,212</u>	<u>16,642,065</u>	<u>4,629,185</u>	<u>4,359,205</u>
<b>FUND BALANCES:</b>				
Designated for debt service	<u>(2,730,419)</u>	<u>(2,090,894)</u>	<u>(2,188,153)</u>	<u>(1,991,731)</u>
Total reserves or designations:	<u>(2,730,419)</u>	<u>(2,090,894)</u>	<u>(2,188,153)</u>	<u>(1,991,731)</u>
<b>Fund balance - June 30</b>	<u>\$ (2,730,419)</u>	<u>\$ (2,090,894)</u>	<u>\$ (2,188,153)</u>	<u>\$ (1,991,731)</u>

**CITY OF CAMPBELL**  
**C.O.P. DEBT SERVICE FUND (366)**  
**REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04</u> <u>Actual</u>	<u>04/05</u> <u>Actual</u>	<u>05/06</u> <u>Estimated</u>	<u>06/07</u> <u>Adopted</u>
<b>Fund balance, July 1</b>	\$9,116,299	\$8,894,790	\$8,667,090	\$8,667,090
<b>REVENUES:</b>				
Interest payments	158,808	153,633	148,329	142,315
Debt service reimbursement from RDA	-	400,000	400,000	400,000
Principal repayment	-	(18,630)	215,280	221,490
Operating transfers-in	498,277	115,166	116,273	116,551
Total revenues	<u>657,085</u>	<u>650,169</u>	<u>879,882</u>	<u>880,356</u>
<b>EXPENDITURES:</b>				
Principal repayments	495,000	505,000	520,000	535,000
Interest and fiscal charges	383,594	371,094	358,282	343,756
Bond issuance costs and agent fees	-	1,775	1,600	1,600
Total expenditures	<u>878,594</u>	<u>877,869</u>	<u>879,882</u>	<u>880,356</u>
<b>FUND BALANCES:</b>				
Reserved	8,894,790	8,667,090	8,667,090	8,667,090
Unreserved, designated	-	-	-	-
Total reserves or designations:	<u>8,894,790</u>	<u>8,667,090</u>	<u>8,667,090</u>	<u>8,667,090</u>
<b>Fund balance - June 30</b>	<u>\$8,894,790</u>	<u>\$8,667,090</u>	<u>\$8,667,090</u>	<u>\$8,667,090</u>

**CITY OF CAMPBELL**  
**1997 C.O.P. DEBT SERVICE FUND (368)**  
**REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>Fund balance, July 1</b>	\$ -	\$ -	\$ -	\$ -
<b>REVENUES:</b>				
Investment income	286,006	285,258	284,447	283,618
Other revenue	16,560	18,630	18,630	18,630
Operating transfers-in	430,067	431,938	430,793	429,620
Total revenues	<u>732,633</u>	<u>735,826</u>	<u>733,870</u>	<u>731,868</u>
<b>EXPENDITURES:</b>				
Principal retirement	40,000	45,000	45,000	45,000
Interest and fiscal charges	692,633	690,826	688,870	686,868
Total expenditures	<u>732,633</u>	<u>735,826</u>	<u>733,870</u>	<u>731,868</u>
<b>FUND BALANCES:</b>				
Unreserved, designated	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Total reserves or designations:	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
<b>Fund balance - June 30</b>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

**CITY OF CAMPBELL  
CAPITAL PROJECTS - RDA FUND (434)  
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>Fund balance, July 1</b>	\$3,516,909	\$2,300,687	\$1,838,914	\$ 1,668,724
<b>REVENUES:</b>				
Investment income	19,145	38,904	20,000	25,000
Loan proceeds	-	-	-	-
Other Revenue	-	11,671	-	280,000
Operating transfers - in	497,477	-	477,049	225,391
Capital transfers -in	-	-	-	-
Total revenues	<u>516,622</u>	<u>50,575</u>	<u>497,049</u>	<u>530,391</u>
<b>EXPENDITURES:</b>				
RDA Administration	305,747	305,290	349,081	361,678
Loss on land held for sale	1,240,793	-	-	-
Operating transfers-out	154,136	177,556	162,439	168,713
Total operating expenditures	<u>1,700,676</u>	<u>482,846</u>	<u>511,520</u>	<u>530,391</u>
Capital transfers-out	32,168	29,502	155,719	676,500
Total expenditures	<u>1,732,844</u>	<u>512,348</u>	<u>667,239</u>	<u>1,206,891</u>
<b>FUND BALANCES:</b>				
Reserved	38,494	-	-	-
Unreserved, designated other	800	-	-	-
Unreserved, designated for projects	2,261,393	1,838,914	1,668,724	992,224
Total reserves or designations:	<u>2,300,687</u>	<u>1,838,914</u>	<u>1,668,724</u>	<u>992,224</u>
<b>Fund balance - June 30</b>	<u>\$2,300,687</u>	<u>\$1,838,914</u>	<u>\$1,668,724</u>	<u>\$ 992,224</u>

**CITY OF CAMPBELL  
CAPITAL PROJECTS FUND (435)  
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>Fund balance, July 1</b>	\$ 881,063	\$ 162,912	\$ 85,498	\$ 85,498
<b>REVENUES:</b>				
Project revenues	117,341	132,960	536,578	355,000
Other revenues	-	-	-	-
Capital transfers-in	8,082,078	4,398,426	2,850,000	3,519,800
Total revenues	<u>8,199,419</u>	<u>4,531,386</u>	<u>3,386,578</u>	<u>3,874,800</u>
<b>EXPENDITURES:</b>				
Capital outlay	8,917,570	4,608,800	3,386,578	3,874,800
Total expenditures	<u>8,917,570</u>	<u>4,608,800</u>	<u>3,386,578</u>	<u>3,874,800</u>
<b>FUND BALANCES:</b>				
Reserved	162,912	625,699	85,498	85,498
Unreserved, undesignated	-	(540,201)	-	-
Total reserves or designations:	<u>162,912</u>	<u>85,498</u>	<u>85,498</u>	<u>85,498</u>
<b>Fund balance - June 30</b>	<u>\$ 162,912</u>	<u>\$ 85,498</u>	<u>\$ 85,498</u>	<u>\$ 85,498</u>

**CITY OF CAMPBELL  
MOTOR VEHICLE POOL FUND (641)  
REVENUE - EXPENSES - RETAINED EARNINGS**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
<b>Retained earnings at beginning of year</b>	\$1,986,776	\$1,840,719	\$1,732,659	\$ 1,297,285
Adjustment to retained earnings	-	-	-	-
Retained earnings, restated	<u>1,986,776</u>	<u>1,840,719</u>	<u>1,732,659</u>	<u>1,297,285</u>
 <b>REVENUES:</b>				
Users fees and charges	802,391	841,341	716,629	866,629
Other revenue	13,462	8,192	25,000	25,000
Gain (loss) from sale of assets	27,970	5,302	15,000	10,000
Contributed capital	-	11,026	-	-
Total revenues	<u>843,823</u>	<u>865,861</u>	<u>756,629</u>	<u>901,629</u>
 <b>EXPENSES:</b>				
Personnel services	250,633	271,535	285,110	297,452
Services and supplies	383,162	391,479	556,893	533,150
Depreciation	306,085	249,881	300,000	300,000
Operating transfers-out	50,000	50,000	50,000	50,000
Total operating expenses	<u>989,880</u>	<u>962,895</u>	<u>1,192,003</u>	<u>1,180,602</u>
Capital transfer-out	-	-	-	-
Total expenses	<u>989,880</u>	<u>962,895</u>	<u>1,192,003</u>	<u>1,180,602</u>
 Net income (loss)	 <u>(146,057)</u>	 <u>(97,034)</u>	 <u>(435,374)</u>	 <u>(278,973)</u>
 <b>EQUITY:</b>				
Retained earnings at end of the year	1,840,719	1,732,659	1,297,285	1,018,312
Contributed capital	<u>443,740</u>	<u>454,766</u>	<u>454,766</u>	<u>454,766</u>
 <b>Total equity</b>	 <u><u>\$2,284,459</u></u>	 <u><u>\$2,187,425</u></u>	 <u><u>\$1,752,051</u></u>	 <u><u>\$ 1,473,078</u></u>

**CITY OF CAMPBELL**  
**INFORMATION TECHNOLOGIES FUND (647)**  
**REVENUES - EXPENSES - RETAINED EARNINGS**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
Retained earnings at beginning of year	\$1,942,262	\$1,799,518	\$1,464,197	\$ 987,483
<b>REVENUES:</b>				
Users fees and charges	1,083,427	1,043,472	744,900	944,900
Capital contributions	87,621	18,157	-	-
Other income	-	9,305	-	-
Total revenues	<u>1,171,048</u>	<u>1,070,934</u>	<u>744,900</u>	<u>944,900</u>
<b>EXPENSES:</b>				
Personnel Services	-	-	-	-
Services and supplies	906,150	998,883	1,200,939	1,183,772
Depreciation	386,967	368,540	-	-
Operating transfers-out	20,675	20,675	20,675	20,675
Total expenses	<u>1,313,792</u>	<u>1,388,098</u>	<u>1,221,614</u>	<u>1,204,447</u>
Net income (loss)	<u>(142,744)</u>	<u>(317,164)</u>	<u>(476,714)</u>	<u>(259,547)</u>
<b>EQUITY:</b>				
Retained earnings at end of the year -				
Reserved for capital replacement	1,799,518	1,464,197	987,483	727,936
Contributed capital	<u>1,328,377</u>	<u>1,346,534</u>	<u>1,346,534</u>	<u>1,346,534</u>
<b>Total equity</b>	<u><u>\$3,127,895</u></u>	<u><u>\$2,810,731</u></u>	<u><u>\$2,334,017</u></u>	<u><u>\$ 2,074,470</u></u>

**CITY OF CAMPBELL  
WORKERS' COMPENSATION FUND (690)  
REVENUES - EXPENSES - RETAINED EARNINGS**

<u>Description</u>	<u>03/04 Actual</u>	<u>04/05 Actual</u>	<u>05/06 Estimated</u>	<u>06/07 Adopted</u>
Retained earnings at beginning of year	\$ 934,598	\$ 215,206	\$ (488,319)	\$ (843,248)
<b>REVENUES:</b>				
Charges to operating departments	521,612	511,429	517,985	751,494
Insurance claims reimbursements	-	-	-	-
Total revenues	<u>521,612</u>	<u>511,429</u>	<u>517,985</u>	<u>751,494</u>
<b>EXPENSES:</b>				
Personnel services	24,226	27,821	29,818	30,703
Services and supplies	550,676	603,030	492,190	524,799
Change in accrual	666,102	584,103	250,906	368,278
Operating transfers-out	-	-	100,000	-
Total expenses	<u>1,241,004</u>	<u>1,214,954</u>	<u>872,914</u>	<u>923,780</u>
Net income (loss)	<u>(719,392)</u>	<u>(703,525)</u>	<u>(354,929)</u>	<u>(172,286)</u>
<b>EQUITY:</b>				
Retained earnings at end of year - Reserved for future claims	<u>\$ 215,206</u>	<u>\$ (488,319)</u>	<u>\$ (843,248)</u>	<u>\$ (1,015,534)</u>

# Redevelopment Agency

