

Fund Balance Analysis Fiscal Year 2008 - 2009

Fund Description	Fund #	Beginning Fund Balance Estimated	Total Revenues & Transfers Adopted*	Total Expenditures & Transfers Adopted	Ending Fund Balance Estimated
General Fund	101	\$ 23,711,006	\$ 32,887,054	\$ 36,395,597	\$ 20,202,463
Gas Tax	204	250,777	1,340,681	1,537,681	53,777
Drug Enforcement	205	21,592	5,000	5,000	21,592
Lighting and Landscaping District	207	76,258	2,833,533	2,833,533	76,258
Community Development Block Grant	208	1,357,749	332,044	405,261	1,284,532
Environmental Services	209	786,886	827,800	920,300	694,386
Supplemental Law Enforcement	210	3,456	-	-	3,456
Federal Aid Urban	211	102,527	-	50,000	52,527
State/Other Grants	212	236,086	745,000	745,000	236,086
T.D.A.	216	1,025	25,000	25,000	1,025
Other Federal Grants	218	(57,201)	106,000	106,000	(57,201)
RDA - Low and Moderate Housing	223	6,400,475	1,397,700	525,112	7,273,063
Parkland Dedication Trust	295	1,649,185	1,410,284	2,237,000	822,469
L.I.D. Debt Service	360, 367	111,900	52,663	52,663	111,900
RDA Debt Service	364	(542,611)	5,688,508	5,583,921	(438,024)
2002 C.O.P. Debt Service	366	8,196,950	876,376	876,376	8,196,950
1997 C.O.P. Debt Service	368	2,129	732,456	732,456	2,129
City C.O.P. Projects	431	134,749	-	-	134,749
RDA - Administration/Projects	434	998,267	590,349	590,349	998,267
Capital Projects	435	356,993	4,535,000	4,535,000	356,993
RDA - 2002 T.A.B. Projects	437	3,676,386	50,000	825,000	2,901,386
Motor Vehicle Pool	641 *	1,416,913	987,000	1,455,823	948,090
Information Technologies Pool	647 *	1,444,893	1,050,000	1,100,646	1,394,247
Workers' Compensation Trust	690 *	97,004	700,335	782,938	14,401
Heritage Theater Trust	693	(9,842)	-	-	(9,842)
Parks and Museum Trust	794	120,472	32,000	32,000	120,472
Senior Citizen Trust	797	28,387	5,680	5,680	28,387
Total		\$ 50,572,410	\$ 57,210,463	\$ 62,358,336	\$ 45,424,537

* Fund Balance represents total equity for the Internal Service Funds. Total revenues exclude beginning fund balance amounts of \$ 6,841,911 (operating and capital) and include \$ 30,000 of non-operating construction tax revenue.

Fund Balance Analysis Fiscal Year 2007 - 2008

Fund Description	Fund #	Beginning Fund Balance Actual	Total Revenues & Transfers Estimated	Total Expenditures & Transfers Estimated	Ending Fund Balance Estimated
General Fund	101	\$ 25,275,174	\$ 32,919,084	\$ 34,483,252	\$ 23,711,006
Gas Tax	204	376,715	1,097,000	1,222,938	250,777
Drug Enforcement	205	21,592	10,000	10,000	21,592
Lighting and Landscaping District	207	127,571	2,787,695	2,839,008	76,258
Community Development Block Grant	208	1,441,898	327,954	412,103	1,357,749
Environmental Services	209	836,886	823,000	873,000	786,886
Supplemental Law Enforcement	210	3,456	-	-	3,456
Federal Aid Urban	211	152,527	-	50,000	102,527
State/Other Grants	212	236,086	1,321,500	1,321,500	236,086
T.D.A.	216	1,025	25,000	25,000	1,025
Other Federal Grants	218	(57,201)	7,500	7,500	(57,201)
RDA - Low and Moderate Housing	223	9,425,176	1,244,540	4,269,241	6,400,475
Parkland Dedication Trust	295	2,306,383	515,000	1,172,198	1,649,185
L.I.D. Debt Service	360, 367	111,900	55,138	55,138	111,900
RDA Debt Service	364	(597,349)	4,828,962	4,774,224	(542,611)
2002 C.O.P. Debt Service	366	8,196,950	874,157	874,157	8,196,950
1997 C.O.P. Debt Service	368	2,129	734,731	734,731	2,129
City C.O.P. Projects	431	134,749	-	-	134,749
RDA - Administration/Projects	434	1,820,409	579,631	1,401,773	998,267
Capital Projects	435	356,993	1,289,500	1,289,500	356,993
RDA - 2002 T.A.B. Projects	437	3,618,386	58,000	-	3,676,386
Motor Vehicle Pool	641 *	1,894,226	1,075,000	1,552,313	1,416,913
Information Technologies Pool	647 *	1,996,929	1,090,500	1,642,536	1,444,893
Workers' Compensation Trust	690 *	(202,236)	900,704	601,464	97,004
Heritage Theater Trust	693	(9,842)	-	-	(9,842)
Parks and Museum Trust	794	100,472	52,000	32,000	120,472
Senior Citizen Trust	797	28,387	5,680	5,680	28,387
Total		<u>\$ 57,599,390</u>	<u>\$ 52,622,276</u>	<u>\$ 59,649,256</u>	<u>\$ 50,572,410</u>

* Fund Balance represents total equity for the Internal Service Funds. Total revenues exclude beginning fund balance amounts of \$ 3,723,404 (operating and capital) and include \$ 100,000 of non-operating construction tax revenue.

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
Fund balance, July 1	\$ 23,793,966	\$ 23,529,411	\$ 25,275,174	\$ 23,711,006
REVENUES:				
Property Taxes	6,517,562	7,568,750	8,036,000	8,437,000
Sales and Use Taxes	9,346,984	10,049,829	10,247,000	10,200,000
Franchise and other taxes	3,338,042	3,717,145	4,085,000	4,235,000
Licenses and permits	2,169,838	1,193,392	1,446,000	1,020,000
Fines and forfeitures	297,357	314,432	314,000	312,500
Investment income	939,985	1,520,111	1,400,000	1,200,000
Intergovernmental revenues	480,306	551,579	515,000	520,971
Charges for services	3,468,623	4,044,774	3,593,552	3,657,868
Other revenues	2,188,173	2,231,539	2,185,750	2,164,100
Operating transfers-in	1,373,697	1,062,259	1,096,782	1,139,615
Total operating revenues	<u>30,120,567</u>	<u>32,253,810</u>	<u>32,919,084</u>	<u>32,887,054</u>
Residual equity transfers-in	-	-	-	-
Total revenues	<u>30,120,567</u>	<u>32,253,810</u>	<u>32,919,084</u>	<u>32,887,054</u>
EXPENDITURES:				
General government	10,074,641	10,092,842	11,690,863	12,104,027
Public Safety	15,765,192	15,725,461	16,835,325	18,481,238
Public Works	2,732,608	2,259,540	2,692,468	2,688,435
Operating transfers-out	1,550,709	1,559,809	2,364,596	2,321,897
Total operating expenditures	<u>30,123,150</u>	<u>29,637,652</u>	<u>33,583,252</u>	<u>35,595,597</u>
Capital transfers-out	261,972	870,395	900,000	800,000
Total expenditures	<u>30,385,122</u>	<u>30,508,047</u>	<u>34,483,252</u>	<u>36,395,597</u>

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
FUND BALANCES:				
Reserved for encumbrances	175,730	95,177	90,000	90,000
Reserved for vacations and sick leave	914,748	844,000	890,000	890,000
Reserved for LID street maintenance	192,756	192,756	152,000	112,000
Unreserved designated:				
Designated for capital improvements	3,843,535	5,169,732	4,613,705	4,138,957
Designated for carryover capital projects	2,986,133	4,165,393	3,465,000	3,028,000
Designated for economic fluctuations	6,000,000	6,000,000	6,000,000	4,002,015
Designated for emergencies	3,097,998	3,119,155	3,291,908	3,297,405
Designated for future advances RDA	1,800,000	1,600,000	1,400,000	1,200,000
Designated for liability insurance	265,508	320,383	320,383	280,383
Designated for construction tax	712,788	568,703	550,000	538,703
Designated for operations	1,000,000	1,000,000	1,000,000	1,000,000
Designated for change in fair value of investments	-	122,287	-	-
Designated for Heritage Theater	515,085	469,578	350,000	180,000
Designated for unemployment insurance	125,130	108,010	88,010	63,000
Designated for retirement pension fund	1,000,000	1,000,000	1,000,000	882,000
Designated for worker's compensation insurance	900,000	500,000	500,000	500,000
Total reserves or designations:	<u>23,529,411</u>	<u>25,275,174</u>	<u>23,711,006</u>	<u>20,202,463</u>
 Fund balance - June 30	 <u><u>\$23,529,411</u></u>	 <u><u>\$25,275,174</u></u>	 <u><u>\$23,711,006</u></u>	 <u><u>\$20,202,463</u></u>

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
Fund balance, July 1	\$ 17,673	\$ 185,747	\$ 376,715	\$ 250,777
REVENUES:				
Special Gas Tax 2105	235,909	235,140	240,000	240,000
Special Gas Tax 2106	155,766	156,547	165,000	165,000
Special Gas Tax 2107	314,631	314,337	320,000	320,000
Special Gas Tax 2107.5	6,000	6,000	6,000	6,000
Proposition 42 Gas Tax	172,414	-	-	198,000
Traffic Congestion AB2928	-	286,236	-	-
Other revenues	1,000	1,000	-	2,000
Operating transfers-in	284,681	289,640	366,000	409,681
Total revenues	<u>1,170,401</u>	<u>1,288,900</u>	<u>1,097,000</u>	<u>1,340,681</u>
EXPENDITURES:				
PW-Street Maintenance	950,762	1,049,054	1,172,348	1,205,181
Operating transfers-out	47,224	48,878	50,590	135,500
Total operating expenditures	<u>997,986</u>	<u>1,097,932</u>	<u>1,222,938</u>	<u>1,340,681</u>
Capital transfers-out	4,341	-	-	197,000
Total expenditures	<u>1,002,327</u>	<u>1,097,932</u>	<u>1,222,938</u>	<u>1,537,681</u>
FUND BALANCES:				
Reserved	810	32,455	34,787	34,787
Unreserved, undesignated	184,937	344,260	215,990	18,990
Total reserves or designations	<u>185,747</u>	<u>376,715</u>	<u>250,777</u>	<u>53,777</u>
Fund balance - June 30	<u>\$ 185,747</u>	<u>\$ 376,715</u>	<u>\$ 250,777</u>	<u>\$ 53,777</u>

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
Fund balance, July 1	\$ 69,456	\$ 75,816	\$ 127,571	\$ 76,258
REVENUES:				
Lighting & Landscaping Assessments	1,101,438	1,102,798	1,110,000	1,140,000
Property tax	551,356	597,012	610,000	640,000
Insurance claims refund	7,709	15,653	15,000	15,000
Other revenues	4,232	17,256	18,000	16,500
Operating transfers-in	841,480	936,742	1,034,695	1,022,033
Total revenues	<u>2,506,215</u>	<u>2,669,461</u>	<u>2,787,695</u>	<u>2,833,533</u>
EXPENDITURES:				
PW-signals & lighting maintenance	558,150	621,210	735,523	754,549
PW-Park Maintenance	1,676,205	1,714,751	2,003,485	1,978,984
Operating transfers-out	265,500	231,745	100,000	100,000
Capital transfers-out	-	50,000	-	-
Total expenditures	<u>2,499,855</u>	<u>2,617,706</u>	<u>2,839,008</u>	<u>2,833,533</u>
FUND BALANCES:				
Reserved for encumbrances	22,581	6,313	12,507	12,507
Reserved for vacation and sick leave	53,235	115,064	115,064	115,064
Unreserved	-	6,194	(51,313)	(51,313)
Total reserves or designations:	<u>75,816</u>	<u>127,571</u>	<u>76,258</u>	<u>76,258</u>
Fund balance - June 30	<u>\$ 75,816</u>	<u>\$ 127,571</u>	<u>\$ 76,258</u>	<u>\$ 76,258</u>

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

<u>Description</u>	<u>05/06</u> <u>Actual</u>	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Estimated</u>	<u>08/09</u> <u>Adopted</u>
Fund balance, July 1	\$1,325,660	\$1,388,518	\$1,441,898	\$1,357,749
REVENUES:				
Investment income	16,504	13,114	10,000	10,000
CDBG Grants	155,378	145,067	148,070	149,213
Other revenues	54,925	60,382	125,884	128,831
Operating transfers-in	66,263	46,000	44,000	44,000
Total revenues	<u>293,070</u>	<u>264,563</u>	<u>327,954</u>	<u>332,044</u>
EXPENDITURES:				
Housing	84,226	78,911	249,193	252,671
Rehabilitation	145,986	132,272	162,910	152,590
Total expenditures	<u>230,212</u>	<u>211,183</u>	<u>412,103</u>	<u>405,261</u>
FUND BALANCES:				
Reserved for loans receivable	1,230,515	1,259,510	1,250,000	1,250,000
Reserved for vacation and sick leave	23,749	24,197	24,197	33,147
Unreserved, designated	137,610	53,382	83,552	1,385
Unreserved, undesignated	(3,356)	104,809	-	-
Total reserves or designations:	<u>1,388,518</u>	<u>1,441,898</u>	<u>1,357,749</u>	<u>1,284,532</u>
Fund balance - June 30	<u>\$1,388,518</u>	<u>\$1,441,898</u>	<u>\$1,357,749</u>	<u>\$1,284,532</u>

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
Fund balance, July 1	\$ 850,474	\$ 916,925	\$ 836,886	\$ 786,886
REVENUES:				
Solid waste fees	532,802	333,638	-	-
AB939 recycling	65,512	63,118	60,000	60,000
Storm water fees	198,800	198,800	198,000	190,300
Storm drain fees	75,757	28,048	10,000	15,000
Beverage container grant	10,434	10,308	-	7,500
Investment interest	5,326	9,049	-	-
Operating transfers-in	-	-	555,000	555,000
Total revenues	<u>888,631</u>	<u>642,961</u>	<u>823,000</u>	<u>827,800</u>
EXPENDITURES:				
Operating transfers-out	<u>817,900</u>	<u>723,000</u>	<u>873,000</u>	<u>870,300</u>
Total operating expenditures	<u>817,900</u>	<u>723,000</u>	<u>873,000</u>	<u>870,300</u>
Capital transfers-out	<u>4,280</u>	-	-	50,000
Total expenditures	<u>822,180</u>	<u>723,000</u>	<u>873,000</u>	<u>920,300</u>
FUND BALANCES:				
Unreserved, designated	131,723	158,256	158,256	158,256
Unreserved, undesignated	<u>785,202</u>	<u>678,630</u>	<u>628,630</u>	<u>536,130</u>
Subtotal reserves or designations:	<u>916,925</u>	<u>836,886</u>	<u>786,886</u>	<u>694,386</u>
Fund balance - June 30	<u>\$ 916,925</u>	<u>\$ 836,886</u>	<u>\$ 786,886</u>	<u>\$ 694,386</u>

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
Fund balance, July 1	\$7,929,752	\$8,757,780	\$9,425,176	\$6,400,475
REVENUES:				
Property tax	1,037,965	1,169,930	1,119,540	1,272,700
Investment income	194,775	312,986	125,000	125,000
Other revenues	-	(5,422)	-	-
Total revenues	<u>1,232,740</u>	<u>1,477,494</u>	<u>1,244,540</u>	<u>1,397,700</u>
EXPENDITURES:				
RDA Housing	232,104	147,995	158,402	167,815
Housing grant & loans	-	491,242	3,906,364	260,000
Operating transfers-out	172,608	96,489	95,497	97,297
Total operating expenditures	<u>404,712</u>	<u>735,726</u>	<u>4,160,263</u>	<u>525,112</u>
Capital transfers-out	-	74,372	108,978	-
Total expenditures	<u>404,712</u>	<u>810,098</u>	<u>4,269,241</u>	<u>525,112</u>
FUND BALANCES:				
Reserved for loans receivable	2,795,425	2,907,542	2,950,000	2,950,000
Reserved, other	99,306	1,066,036	100,000	100,000
Unreserved, undesignated	5,863,049	5,451,598	3,350,475	4,223,063
Subtotal reserves or designations:	<u>8,757,780</u>	<u>9,425,176</u>	<u>6,400,475</u>	<u>7,273,063</u>
Fund balance - June 30	<u><u>\$8,757,780</u></u>	<u><u>\$9,425,176</u></u>	<u><u>\$6,400,475</u></u>	<u><u>\$7,273,063</u></u>

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

<u>Description</u>	<u>05/06</u> <u>Actual</u>	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Estimated</u>	<u>08/09</u> <u>Adopted</u>
Fund balance, July 1	\$ 120,653	\$ 107,207	\$ 111,900	\$ 111,900
REVENUES:				
Special assessments	56,336	56,399	55,138	52,663
Investment income	159	293	-	-
Total revenues	<u>56,495</u>	<u>56,692</u>	<u>55,138</u>	<u>52,663</u>
EXPENDITURES:				
Principal retirement	45,000	30,000	35,000	35,000
Interest and fiscal charges	20,074	17,430	15,138	12,663
Other charges	3,867	3,569	4,000	4,000
Operating transfers-out	1,000	1,000	1,000	1,000
Total expenditures	<u>69,941</u>	<u>51,999</u>	<u>55,138</u>	<u>52,663</u>
FUND BALANCES:				
Designated for debt service	<u>107,207</u>	<u>111,900</u>	<u>111,900</u>	<u>111,900</u>
Total reserves or designations:	<u>107,207</u>	<u>111,900</u>	<u>111,900</u>	<u>111,900</u>
Fund balance - June 30	<u>\$ 107,207</u>	<u>\$ 111,900</u>	<u>\$ 111,900</u>	<u>\$ 111,900</u>

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

<u>Description</u>	<u>05/06</u> <u>Actual</u>	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Estimated</u>	<u>08/09</u> <u>Adopted</u>
Fund balance, July 1	\$ (2,090,894)	\$ (1,748,044)	\$ (597,349)	\$ (542,611)
Adjustment - from long term debt	-	-	-	-
Fund balance - adjusted	<u>(2,090,894)</u>	<u>(1,748,044)</u>	<u>(597,349)</u>	<u>(542,611)</u>
REVENUES:				
Property tax	4,151,860	4,679,722	4,503,962	5,363,508
Investment income	238,873	368,372	125,000	125,000
Operating transfers-in	200,000	200,000	200,000	200,000
Total revenues	<u>4,590,733</u>	<u>5,248,094</u>	<u>4,828,962</u>	<u>5,688,508</u>
EXPENDITURES:				
Inter-governmental	1,546,096	1,758,941	1,800,000	2,150,000
Debt service-principal retirement	530,000	495,000	756,330	1,189,610
Debt service-interest and fiscal charges	1,644,694	1,707,219	1,682,009	1,644,980
Debt service-other charges	24,820	9,810	8,300	8,300
Operating transfers-out	502,273	126,429	527,585	591,031
Total expenditures	<u>4,247,883</u>	<u>4,097,399</u>	<u>4,774,224</u>	<u>5,583,921</u>
FUND BALANCES:				
Designated for debt service	<u>(1,748,044)</u>	<u>(597,349)</u>	<u>(542,611)</u>	<u>(438,024)</u>
Total reserves or designations:	<u>(1,748,044)</u>	<u>(597,349)</u>	<u>(542,611)</u>	<u>(438,024)</u>
Fund balance - June 30	<u>\$ (1,748,044)</u>	<u>\$ (597,349)</u>	<u>\$ (542,611)</u>	<u>\$ (438,024)</u>

Note: Fund balances are negative due to a long term advance payable to the City. Payments to be made from future tax increment.

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
Fund balance, July 1	\$8,667,090	\$8,433,560	\$8,196,950	\$8,196,950
REVENUES:				
Interest payments	149,322	144,225	135,609	128,247
Debt service reimbursement from RDA	400,000	400,000	400,000	400,000
Principal repayment	(18,630)	(18,630)	225,630	233,910
Operating transfers-in	114,059	116,551	112,918	114,219
Total revenues	<u>644,751</u>	<u>642,146</u>	<u>874,157</u>	<u>876,376</u>
EXPENDITURES:				
Principal repayments	520,000	535,000	545,000	565,000
Interest and fiscal charges	358,281	343,756	327,557	309,776
Bond issuance costs and agent fees	-	-	1,600	1,600
Total expenditures	<u>878,281</u>	<u>878,756</u>	<u>874,157</u>	<u>876,376</u>
FUND BALANCES:				
Reserved	<u>8,433,560</u>	<u>8,196,950</u>	<u>8,196,950</u>	<u>8,196,950</u>
Total reserves or designations:	<u>8,433,560</u>	<u>8,196,950</u>	<u>8,196,950</u>	<u>8,196,950</u>
Fund balance - June 30	<u>\$8,433,560</u>	<u>\$8,196,950</u>	<u>\$8,196,950</u>	<u>\$8,196,950</u>

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

<u>Description</u>	<u>05/06</u> <u>Actual</u>	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Estimated</u>	<u>08/09</u> <u>Adopted</u>
Fund balance, July 1	\$ -	\$ 726	\$ 2,129	\$ 2,129
REVENUES:				
Investment income	285,487	285,105	283,618	281,792
Other revenue	18,630	18,630	18,630	20,700
Operating transfers-in	430,477	429,620	432,483	429,964
Total revenues	<u>734,594</u>	<u>733,355</u>	<u>734,731</u>	<u>732,456</u>
EXPENDITURES:				
Principal retirement	45,000	45,000	50,000	50,000
Interest and fiscal charges	688,868	686,952	684,731	682,456
Total expenditures	<u>733,868</u>	<u>731,952</u>	<u>734,731</u>	<u>732,456</u>
FUND BALANCES:				
Unreserved, designated	<u>726</u>	<u>2,129</u>	<u>2,129</u>	<u>2,129</u>
Total reserves or designations:	<u>726</u>	<u>2,129</u>	<u>2,129</u>	<u>2,129</u>
Fund balance - June 30	<u>\$ 726</u>	<u>\$ 2,129</u>	<u>\$ 2,129</u>	<u>\$ 2,129</u>

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
Fund balance, July 1	\$1,838,914	\$ 1,988,914	\$1,820,409	\$ 998,267
REVENUES:				
Investment income	42,350	103,219	25,000	25,000
Other Revenue	150,000	245,089	50,875	-
Operating transfers-in	482,041	-	503,756	565,349
Total revenues	<u>674,391</u>	<u>348,308</u>	<u>579,631</u>	<u>590,349</u>
EXPENDITURES:				
RDA Administration	332,162	329,431	446,875	409,901
Operating transfers-out	162,439	167,839	172,011	180,448
Total operating expenditures	<u>494,601</u>	<u>497,270</u>	<u>618,886</u>	<u>590,349</u>
Capital transfers-out	29,790	19,543	782,887	-
Total expenditures	<u>524,391</u>	<u>516,813</u>	<u>1,401,773</u>	<u>590,349</u>
FUND BALANCES:				
Unreserved, designated for projects	1,988,914	1,820,409	998,267	998,267
Total reserves or designations:	<u>1,988,914</u>	<u>1,820,409</u>	<u>998,267</u>	<u>998,267</u>
Fund balance - June 30	<u><u>\$1,988,914</u></u>	<u><u>\$ 1,820,409</u></u>	<u><u>\$ 998,267</u></u>	<u><u>\$ 998,267</u></u>

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
Fund balance, July 1	\$ 85,498	\$ 104,200	\$ 356,993	\$ 356,993
REVENUES:				
Project revenues	297,558	27,089	350,000	-
Capital transfers-in	3,307,177	3,380,711	939,500	4,535,000
Total revenues	<u>3,604,735</u>	<u>3,407,800</u>	<u>1,289,500</u>	<u>4,535,000</u>
EXPENDITURES:				
Capital outlay	3,586,033	3,155,007	1,289,500	4,535,000
Total expenditures	<u>3,586,033</u>	<u>3,155,007</u>	<u>1,289,500</u>	<u>4,535,000</u>
FUND BALANCES:				
Reserved	104,200	356,993	356,993	356,993
Total reserves or designations:	<u>104,200</u>	<u>356,993</u>	<u>356,993</u>	<u>356,993</u>
Fund balance - June 30	<u>\$ 104,200</u>	<u>\$ 356,993</u>	<u>\$ 356,993</u>	<u>\$ 356,993</u>

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
Retained earnings at beginning of year	\$1,732,659	\$ 1,531,778	\$ 1,439,460	\$ 962,147
Retained earnings, restated	1,732,659	1,531,778	1,439,460	962,147
REVENUES:				
Users fees and charges	718,490	868,820	950,000	950,000
Other revenue	6,375	9,589	10,000	10,000
Gain (loss) from sale of assets	16,211	15,800	10,000	10,000
Contributed capital	-	-	-	-
Operating transfers - in	-	-	105,000	17,000
Total revenues	<u>741,076</u>	<u>894,209</u>	<u>1,075,000</u>	<u>987,000</u>
EXPENSES:				
Personnel services	287,049	290,384	328,454	343,882
Services and supplies	381,002	413,809	933,859	811,941
Depreciation	223,906	232,334	250,000	250,000
Operating transfers-out	50,000	50,000	40,000	50,000
Total operating expenses	<u>941,957</u>	<u>986,527</u>	<u>1,552,313</u>	<u>1,455,823</u>
Total expenses	<u>941,957</u>	<u>986,527</u>	<u>1,552,313</u>	<u>1,455,823</u>
Net income (loss)	<u>(200,881)</u>	<u>(92,318)</u>	<u>(477,313)</u>	<u>(468,823)</u>
EQUITY:				
Retained earnings at end of the year	1,531,778	1,439,460	962,147	493,324
Contributed capital	<u>454,766</u>	<u>454,766</u>	<u>454,766</u>	<u>454,766</u>
Total equity	<u><u>\$1,986,544</u></u>	<u><u>\$ 1,894,226</u></u>	<u><u>\$ 1,416,913</u></u>	<u><u>\$ 948,090</u></u>

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

<u>Description</u>	<u>05/06</u> <u>Actual</u>	<u>06/07</u> <u>Actual</u>	<u>07/08</u> <u>Estimated</u>	<u>08/09</u> <u>Adopted</u>
Retained earnings at beginning of year	\$1,464,197	\$ 951,904	\$ 610,687	\$ 58,651
REVENUES:				
Users fees and charges	744,900	944,900	1,050,000	1,050,000
Capital contributions	30,690	9,018	-	-
Operating transfers-in	370	2,616	40,500	-
Total revenues	<u>775,960</u>	<u>956,534</u>	<u>1,090,500</u>	<u>1,050,000</u>
EXPENSES:				
Personnel Services	-	-	498,761	529,165
Services and supplies	843,488	912,080	803,100	549,773
Depreciation	393,400	355,978	320,000	-
Operating transfers-out	20,675	20,675	20,675	21,708
Total expenses	<u>1,257,563</u>	<u>1,288,733</u>	<u>1,642,536</u>	<u>1,100,646</u>
Net income (loss)	<u>(481,603)</u>	<u>(332,199)</u>	<u>(552,036)</u>	<u>(50,646)</u>
EQUITY:				
Retained earnings at end of the year -				
Reserved for capital replacement	951,904	610,687	58,651	8,005
Contributed capital	<u>1,377,224</u>	<u>1,386,242</u>	<u>1,386,242</u>	<u>1,386,242</u>
Total equity	<u><u>\$2,329,128</u></u>	<u><u>\$ 1,996,929</u></u>	<u><u>\$ 1,444,893</u></u>	<u><u>\$1,394,247</u></u>

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

<u>Description</u>	<u>05/06 Actual</u>	<u>06/07 Actual</u>	<u>07/08 Estimated</u>	<u>08/09 Adopted</u>
Retained earnings at beginning of year	\$ (488,319)	\$ (1,093,975)	\$ (202,236)	\$ 97,004
REVENUES:				
Charges to operating departments	483,845	722,445	900,704	700,335
Insurance claims reimbursements	207,992	135,315	-	-
Operating transfers-in	-	-	-	-
Total revenues	<u>691,837</u>	<u>857,760</u>	<u>900,704</u>	<u>700,335</u>
EXPENSES:				
Personnel services	29,810	30,825	31,422	35,588
Services and supplies	717,131	578,663	570,042	647,350
Change in accrual	450,552	(643,467)	-	100,000
Operating transfers-out	100,000	-	-	-
Total expenses	<u>1,297,493</u>	<u>(33,979)</u>	<u>601,464</u>	<u>782,938</u>
Net income (loss)	<u>(605,656)</u>	<u>891,739</u>	<u>299,240</u>	<u>(82,603)</u>
EQUITY:				
Retained earnings at end of year - Reserved for future claims	<u>\$ (1,093,975)</u>	<u>\$ (202,236)</u>	<u>\$ 97,004</u>	<u>\$ 14,401</u>