

## Fund Balance Analysis Fiscal Year 2009 - 2010

Fund Description	Fund #	Beginning Fund Balance Estimated	Total Revenues & Transfers Adopted*	Total Expenditures & Transfers Adopted	Ending Fund Balance Estimated
General Fund	101	\$ 22,995,560	\$ 34,443,667	\$ 36,220,762	\$ 21,218,465
Gas Tax	202, 203, 204	220,395	1,659,500	1,644,199	235,696
Drug Enforcement	205	11,592	5,000	5,000	11,592
Lighting and Landscaping District	207	513	2,713,459	2,713,459	513
Community Development Block Grant	208	1,372,233	319,667	390,165	1,301,735
Environmental Services	209	756,984	828,300	862,300	722,984
Supplemental Law Enforcement	210	2,426	-	-	2,426
Federal Aid Urban	211	68,315	-	50,000	18,315
State/Other Grants	212	132,769	343,000	343,000	132,769
T.D.A.	216	1,025	39,000	39,000	1,025
Other Federal Grants	218	(55,872)	363,400	363,400	(55,872)
RDA - Low and Moderate Housing	223	10,390,675	1,567,000	1,377,863	10,579,812
Parkland Dedication Trust	295	950,885	-	662,500	288,385
L.I.D. Debt Service	360, 367	116,526	54,411	54,411	116,526
RDA Debt Service	364	1,099,859	6,093,338	6,051,661	1,141,536
2002 C.O.P. Debt Service	366	7,695,950	876,242	876,242	7,695,950
1997 C.O.P. Debt Service	368	5,438	730,131	730,131	5,438
City C.O.P. Projects	431	139,305	-	-	139,305
RDA - Administration/Projects	434	1,605,337	641,185	716,185	1,530,337
Capital Projects	435	135,884	2,458,250	2,458,250	135,884
RDA - 2002 T.A.B. Projects	437	2,632,640	25,000	18,750	2,638,890
Motor Vehicle Pool	641	1,604,443	991,000	1,123,933	1,471,510
Information Technologies Pool	647	1,841,916	1,050,000	1,057,709	1,834,207
Workers' Compensation Trust	690	564,141	432,121	431,724	564,538
Heritage Theater Trust	693	-	-	-	-
Parks and Museum Trust	794	105,139	42,000	42,000	105,139
Senior Citizen Trust	797	30,369	5,480	5,480	30,369
<b>Total</b>		<b>\$ 54,424,446</b>	<b>\$ 55,681,151</b>	<b>\$ 58,238,124</b>	<b>\$ 51,867,473</b>

\* Total revenues exclude beginning fund balance amounts of \$3,045,603.

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

## Fund Balance Analysis Fiscal Year 2008 - 2009

Fund Description	Fund #	Beginning Fund Balance Actual	Total Revenues & Transfers Estimated*	Total Expenditures & Transfers Estimated	Ending Fund Balance Estimated
General Fund	101	\$ 26,132,103	\$ 33,259,054	\$ 36,395,597	\$ 22,995,560
Gas Tax	204	269,395	1,488,681	1,537,681	220,395
Drug Enforcement	205	11,592	5,000	5,000	11,592
Lighting and Landscaping District	207	513	2,833,533	2,833,533	513
Community Development Block Grant	208	1,445,450	332,044	405,261	1,372,233
Environmental Services	209	849,484	827,800	920,300	756,984
Supplemental Law Enforcement	210	2,426	-	-	2,426
Federal Aid Urban	211	118,315	-	50,000	68,315
State/Other Grants	212	132,769	745,000	745,000	132,769
T.D.A.	216	1,025	25,000	25,000	1,025
Other Federal Grants	218	(55,872)	106,000	106,000	(55,872)
RDA - Low and Moderate Housing	223	9,518,087	1,397,700	525,112	10,390,675
Parkland Dedication Trust	295	1,777,601	1,410,284	2,237,000	950,885
L.I.D. Debt Service	360, 367	116,526	52,663	52,663	116,526
RDA Debt Service	364	995,272	5,688,508	5,583,921	1,099,859
2002 C.O.P. Debt Service	366	7,951,860	620,466	876,376	7,695,950
1997 C.O.P. Debt Service	368	4,138	733,756	732,456	5,438
City C.O.P. Projects	431	139,305	-	-	139,305
RDA - Administration/Projects	434	1,605,337	590,349	590,349	1,605,337
Capital Projects	435	135,884	4,535,000	4,535,000	135,884
RDA - 2002 T.A.B. Projects	437	3,407,640	50,000	825,000	2,632,640
Motor Vehicle Pool	641	1,823,266	987,000	1,205,823	1,604,443
Information Technologies Pool	647	1,892,562	1,050,000	1,100,646	1,841,916
Workers' Compensation Trust	690	646,744	700,335	782,938	564,141
Heritage Theater Trust	693	-	-	-	-
Parks and Museum Trust	794	105,139	32,000	32,000	105,139
Senior Citizen Trust	797	30,369	5,680	5,680	30,369
<b>Total</b>		<b>\$ 59,056,929</b>	<b>\$ 57,475,853</b>	<b>\$ 62,108,336</b>	<b>\$ 54,424,446</b>

\* Total revenues exclude beginning fund balance amounts.

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

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$ 23,529,411	\$ 25,275,174	\$ 26,132,103	\$ 22,995,560
<b>REVENUES:</b>				
Property Taxes	7,568,750	8,366,004	8,809,000	8,787,000
Sales and Use Taxes	10,049,829	10,334,831	10,200,000	11,280,000
Franchise and other taxes	3,717,145	4,601,370	4,235,000	3,993,122
Licenses and permits	1,193,392	2,522,921	1,020,000	1,252,500
Fines and forfeitures	314,432	344,844	312,500	312,500
Investment income	1,520,111	1,357,262	1,200,000	900,000
Intergovernmental revenues	551,579	439,010	520,971	446,000
Charges for services	4,044,774	3,109,064	3,657,868	4,053,071
Other revenues	2,231,539	2,357,038	2,164,100	2,163,762
Operating transfers-in	1,062,259	1,040,033	1,139,615	1,255,712
Total operating revenues	<u>32,253,810</u>	<u>34,472,377</u>	<u>33,259,054</u>	<u>34,443,667</u>
Residual equity transfers-in	-	-	-	-
Total revenues	<u>32,253,810</u>	<u>34,472,377</u>	<u>33,259,054</u>	<u>34,443,667</u>
<b>EXPENDITURES:</b>				
General government	10,092,842	11,262,924	12,104,027	11,942,312
Public Safety	15,725,461	16,987,652	18,481,238	18,797,863
Public Works	2,259,540	2,493,102	2,688,435	2,617,304
Operating transfers-out	1,559,809	2,288,784	2,321,897	2,173,683
Total operating expenditures	<u>29,637,652</u>	<u>33,032,462</u>	<u>35,595,597</u>	<u>35,531,162</u>
Capital transfers-out	870,395	582,986	800,000	689,600
Total expenditures	<u>30,508,047</u>	<u>33,615,448</u>	<u>36,395,597</u>	<u>36,220,762</u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
<b>FUND BALANCES:</b>				
Reserved for encumbrances	95,177	109,115	90,000	90,000
Reserved for LT vacations and sick leave	844,000	844,000	890,000	890,000
Reserved for LID street maintenance	192,756	152,756	112,756	72,756
Unreserved designated:				
Designated for capital improvements	5,169,732	4,889,765	4,732,418	5,462,918
Designated for carryover capital projects	4,165,393	4,188,621	3,903,000	2,285,000
Designated for economic fluctuations	6,000,000	7,000,000	5,000,000	4,500,000
Designated for emergencies	3,119,155	3,446,093	3,294,595	3,435,000
Designated for future advances RDA	1,600,000	1,400,000	1,200,000	1,000,000
Designated for liability insurance	320,383	299,088	259,088	219,088
Designated for construction tax	568,703	498,730	538,703	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	469,578	363,105	180,000	180,000
Designated for unemployment insurance	108,010	90,830	63,000	63,000
Designated for OPEB/PERS	1,000,000	1,350,000	1,232,000	982,000
Designated for worker's compensation	500,000	500,000	500,000	500,000
Total reserves or designations:	<u>25,275,174</u>	<u>26,132,103</u>	<u>22,995,560</u>	<u>21,218,465</u>
 <b>Fund balance - June 30</b>	 <u><u>\$25,275,174</u></u>	 <u><u>\$26,132,103</u></u>	 <u><u>\$22,995,560</u></u>	 <u><u>\$21,218,465</u></u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$ 185,747	\$ 376,715	\$ 269,395	\$ 220,395
<b>REVENUES:</b>				
Special Gas Tax 2105	235,140	234,956	240,000	240,000
Special Gas Tax 2106	156,547	154,599	165,000	165,000
Special Gas Tax 2107	314,337	314,412	320,000	320,000
Special Gas Tax 2107.5	6,000	6,000	6,000	6,000
Proposition 42 Gas Tax	-	-	346,000	380,000
Vehicle Impact Fees	-	-	-	180,000
Traffic Congestion AB2928	286,236	-	-	-
Other revenues	1,000	9,088	2,000	2,500
Operating transfers-in	289,640	356,000	409,681	366,000
Total revenues	<u>1,288,900</u>	<u>1,075,055</u>	<u>1,488,681</u>	<u>1,659,500</u>
<b>EXPENDITURES:</b>				
PW-Street Maintenance	1,049,054	973,527	1,205,181	1,165,428
Operating transfers-out	48,878	40,775	135,500	191,771
Total operating expenditures	<u>1,097,932</u>	<u>1,014,302</u>	<u>1,340,681</u>	<u>1,357,199</u>
Capital transfers-out	-	168,073	197,000	287,000
Total expenditures	<u>1,097,932</u>	<u>1,182,375</u>	<u>1,537,681</u>	<u>1,644,199</u>
<b>FUND BALANCES:</b>				
Reserved	32,455	259,581	34,787	-
Unreserved, undesignated	344,260	9,814	185,608	235,696
Total reserves or designations	<u>376,715</u>	<u>269,395</u>	<u>220,395</u>	<u>235,696</u>
<b>Fund balance - June 30</b>	<u><u>\$ 376,715</u></u>	<u><u>\$ 269,395</u></u>	<u><u>\$ 220,395</u></u>	<u><u>\$ 235,696</u></u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$ 75,816	\$ 127,571	\$ 513	\$ 513
<b>REVENUES:</b>				
Lighting & Landscaping Assessments	1,102,798	1,136,457	1,140,000	1,140,000
Property tax	597,012	665,871	640,000	640,000
Insurance claims refund	15,653	5,043	15,000	15,000
Other revenues	17,256	22,034	16,500	17,500
Operating transfers-in	936,742	893,378	1,022,033	900,959
Total revenues	<u>2,669,461</u>	<u>2,722,783</u>	<u>2,833,533</u>	<u>2,713,459</u>
<b>EXPENDITURES:</b>				
PW-signals & lighting maintenance	621,210	734,645	754,549	704,007
PW-Park Maintenance	1,714,751	1,975,196	1,978,984	1,909,452
Operating transfers-out	231,745	140,000	100,000	100,000
Capital transfers-out	50,000	-	-	-
Total expenditures	<u>2,617,706</u>	<u>2,849,841</u>	<u>2,833,533</u>	<u>2,713,459</u>
<b>FUND BALANCES:</b>				
Reserved for encumbrances	6,313	-	12,507	-
Reserved for vacation and sick leave	115,064	65,223	115,064	100,513
Unreserved	6,194	(64,710)	(127,058)	(100,000)
Total reserves or designations:	<u>127,571</u>	<u>513</u>	<u>513</u>	<u>513</u>
<b>Fund balance - June 30</b>	<u>\$ 127,571</u>	<u>\$ 513</u>	<u>\$ 513</u>	<u>\$ 513</u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$1,388,518	\$1,441,898	\$1,445,450	\$ 1,372,233
<b>REVENUES:</b>				
Investment income	13,114	18,622	10,000	10,000
CDBG Grants	145,067	142,757	149,213	129,067
Other revenues	60,382	59,507	128,831	133,000
Operating transfers-in	46,000	14,000	44,000	47,600
Total revenues	<u>264,563</u>	<u>234,886</u>	<u>332,044</u>	<u>319,667</u>
<b>EXPENDITURES:</b>				
Housing	78,911	91,606	252,671	242,736
Rehabilitation	132,272	139,728	152,590	147,429
Total expenditures	<u>211,183</u>	<u>231,334</u>	<u>405,261</u>	<u>390,165</u>
<b>FUND BALANCES:</b>				
Reserved for loans receivable	1,259,510	1,147,154	1,147,154	1,147,154
Reserved for vacation and sick leave	24,197	24,197	33,147	33,147
Unreserved, designated	53,382	274,099	191,932	121,434
Unreserved, undesignated	104,809	-	-	-
Total reserves or designations:	<u>1,441,898</u>	<u>1,445,450</u>	<u>1,372,233</u>	<u>1,301,735</u>
<b>Fund balance - June 30</b>	<u><u>\$1,441,898</u></u>	<u><u>\$1,445,450</u></u>	<u><u>\$1,372,233</u></u>	<u><u>\$ 1,301,735</u></u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$ 916,925	\$ 836,886	\$ 849,484	\$ 756,984
<b>REVENUES:</b>				
Solid waste fees	333,638	2,428	-	-
AB939 recycling	63,118	63,714	60,000	57,000
Storm water fees	198,800	198,800	190,300	198,800
Storm drain fees	28,048	26,513	15,000	10,000
Beverage container grant	10,308	-	7,500	7,500
Investment income	9,049	9,880	-	-
Operating transfers-in	-	555,000	555,000	555,000
Total revenues	<u>642,961</u>	<u>856,335</u>	<u>827,800</u>	<u>828,300</u>
<b>EXPENDITURES:</b>				
Operating transfers-out	723,000	833,000	870,300	862,300
Total operating expenditures	<u>723,000</u>	<u>833,000</u>	<u>870,300</u>	<u>862,300</u>
Capital transfers-out	-	10,737	50,000	-
Total expenditures	<u>723,000</u>	<u>843,737</u>	<u>920,300</u>	<u>862,300</u>
<b>FUND BALANCES:</b>				
Reserved	-	849,484	756,984	772,984
Unreserved, designated	158,256	-	-	-
Unreserved, undesignated	678,630	-	-	-
Subtotal reserves or designations:	<u>836,886</u>	<u>849,484</u>	<u>756,984</u>	<u>772,984</u>
<b>Fund balance - June 30</b>	<u><u>\$ 836,886</u></u>	<u><u>\$ 849,484</u></u>	<u><u>\$ 756,984</u></u>	<u><u>\$ 722,984</u></u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$8,757,780	\$9,425,176	\$ 9,518,087	\$ 10,390,675
<b>REVENUES:</b>				
Property tax	1,169,930	1,337,353	1,272,700	1,442,000
Investment income	312,986	260,642	125,000	125,000
Other revenues	(5,422)	25,785	-	-
Total revenues	<u>1,477,494</u>	<u>1,623,780</u>	<u>1,397,700</u>	<u>1,567,000</u>
<b>EXPENDITURES:</b>				
RDA Housing	147,995	136,429	167,815	148,662
Housing grant & loans	491,242	1,259,491	260,000	1,120,000
Operating transfers-out	96,489	65,497	97,297	109,201
Total operating expenditures	<u>735,726</u>	<u>1,461,417</u>	<u>525,112</u>	<u>1,377,863</u>
Capital transfers-out	74,372	69,452	-	-
Total expenditures	<u>810,098</u>	<u>1,530,869</u>	<u>525,112</u>	<u>1,377,863</u>
<b>FUND BALANCES:</b>				
Reserved for loans receivable	2,907,542	2,985,897	2,950,000	2,950,000
Reserved, other	1,066,036	408,956	100,000	100,000
Unreserved, undesignated	5,451,598	6,123,234	7,340,675	7,529,812
Subtotal reserves or designations:	<u>9,425,176</u>	<u>9,518,087</u>	<u>10,390,675</u>	<u>10,579,812</u>
Fund balance - June 30	<u>\$9,425,176</u>	<u>\$9,518,087</u>	<u>\$10,390,675</u>	<u>\$ 10,579,812</u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$ 107,207	\$ 111,900	\$ 116,526	\$ 116,526
<b>REVENUES:</b>				
Special assessments	56,399	58,742	52,663	54,411
Investment income	293	334	-	-
Total revenues	<u>56,692</u>	<u>59,076</u>	<u>52,663</u>	<u>54,411</u>
<b>EXPENDITURES:</b>				
Principal retirement	30,000	35,000	35,000	40,000
Interest and fiscal charges	17,430	15,139	12,663	10,000
Other charges	3,569	3,311	4,000	3,311
Operating transfers-out	1,000	1,000	1,000	1,100
Total expenditures	<u>51,999</u>	<u>54,450</u>	<u>52,663</u>	<u>54,411</u>
<b>FUND BALANCES:</b>				
Designated for debt service	<u>111,900</u>	<u>116,526</u>	<u>116,526</u>	<u>116,526</u>
Total reserves or designations:	<u>111,900</u>	<u>116,526</u>	<u>116,526</u>	<u>116,526</u>
 Fund balance - June 30	 <u>\$ 111,900</u>	 <u>\$ 116,526</u>	 <u>\$ 116,526</u>	 <u>\$ 116,526</u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$(1,748,044)	\$ (597,349)	\$ 995,272	\$ 1,099,859
<b>REVENUES:</b>				
Property tax	4,679,722	5,349,414	5,363,508	5,768,338
Investment income	368,372	377,579	125,000	125,000
Operating transfers-in	200,000	200,000	200,000	200,000
Total revenues	<u>5,248,094</u>	<u>5,926,993</u>	<u>5,688,508</u>	<u>6,093,338</u>
<b>EXPENDITURES:</b>				
Inter-governmental	1,758,941	2,076,040	2,150,000	2,570,000
Debt service-principal retirement	495,000	510,000	1,189,610	1,232,890
Debt service-interest and fiscal charges	1,707,219	1,682,010	1,644,980	1,597,714
Debt service-other charges	9,810	13,810	8,300	8,300
Operating transfers-out	126,429	52,512	591,031	642,757
Total expenditures	<u>4,097,399</u>	<u>4,334,372</u>	<u>5,583,921</u>	<u>6,051,661</u>
<b>FUND BALANCES:</b>				
Designated for debt service	<u>(597,349)</u>	<u>995,272</u>	<u>1,099,859</u>	<u>1,141,536</u>
Total reserves or designations:	<u>(597,349)</u>	<u>995,272</u>	<u>1,099,859</u>	<u>1,141,536</u>
Fund balance - June 30	<u>\$ (597,349)</u>	<u>\$ 995,272</u>	<u>\$ 1,099,859</u>	<u>\$ 1,141,536</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>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
<b>Fund balance, July 1</b>	\$8,433,560	\$8,196,950	\$7,951,860	\$ 7,695,950
<b>REVENUES:</b>				
Interest payments	144,225	135,608	128,247	128,247
Debt service reimbursement from RDA	400,000	400,000	400,000	400,000
Principal repayment	(18,630)	(20,700)	(22,000)	233,910
Other revenue	-	1,665	-	-
Operating transfers-in	116,551	112,918	114,219	114,085
Total revenues	<u>642,146</u>	<u>629,491</u>	<u>620,466</u>	<u>876,242</u>
<b>EXPENDITURES:</b>				
Principal repayments	535,000	545,000	565,000	585,000
Interest and fiscal charges	343,756	327,556	309,776	289,642
Bond issuance costs and agent fees	-	2,025	1,600	1,600
Total expenditures	<u>878,756</u>	<u>874,581</u>	<u>876,376</u>	<u>876,242</u>
<b>FUND BALANCES:</b>				
Reserved	<u>8,196,950</u>	<u>7,951,860</u>	<u>7,695,950</u>	<u>76,395,950</u>
Total reserves or designations:	<u>8,196,950</u>	<u>7,951,860</u>	<u>7,695,950</u>	<u>76,395,950</u>
<b>Fund balance - June 30</b>	<u>\$8,196,950</u>	<u>\$7,951,860</u>	<u>\$7,695,950</u>	<u>\$ 7,695,950</u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$ 726	\$ 2,129	\$ 4,138	\$ 5,438
<b>REVENUES:</b>				
Investment income	285,105	282,733	281,792	281,792
Other revenue	18,630	21,609	22,000	20,700
Operating transfers-in	429,620	432,483	429,964	427,639
Total revenues	<u>733,355</u>	<u>736,825</u>	<u>733,756</u>	<u>730,131</u>
<b>EXPENDITURES:</b>				
Principal retirement	45,000	50,000	50,000	50,000
Interest and fiscal charges	686,952	684,816	682,456	680,131
Total expenditures	<u>731,952</u>	<u>734,816</u>	<u>732,456</u>	<u>730,131</u>
<b>FUND BALANCES:</b>				
Unreserved, designated	<u>2,129</u>	<u>4,138</u>	<u>5,438</u>	<u>4,138</u>
Total reserves or designations:	<u>2,129</u>	<u>4,138</u>	<u>5,438</u>	<u>4,138</u>
 Fund balance - June 30	 <u>\$ 2,129</u>	 <u>\$ 4,138</u>	 <u>\$ 5,438</u>	 <u>\$ 5,438</u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$ 1,988,914	\$1,820,409	\$1,605,337	\$ 1,605,337
<b>REVENUES:</b>				
Investment income	103,219	130,647	25,000	26,000
Other Revenue	245,089	249,372	-	-
Operating transfers-in	-	-	565,349	615,185
Total revenues	<u>348,308</u>	<u>380,019</u>	<u>590,349</u>	<u>641,185</u>
<b>EXPENDITURES:</b>				
RDA Administration	329,431	378,080	409,901	410,873
Operating transfers-out	167,839	172,011	180,448	230,312
Total operating expenditures	<u>497,270</u>	<u>550,091</u>	<u>590,349</u>	<u>641,185</u>
Capital transfers-out	19,543	45,000	-	75,000
Total expenditures	<u>516,813</u>	<u>595,091</u>	<u>590,349</u>	<u>716,185</u>
<b>FUND BALANCES:</b>				
Unreserved, designated for projects	<u>1,820,409</u>	<u>1,605,337</u>	<u>1,605,337</u>	<u>1,530,337</u>
Total reserves or designations:	<u>1,820,409</u>	<u>1,605,337</u>	<u>1,605,337</u>	<u>1,530,337</u>
<b>Fund balance - June 30</b>	<u><u>\$ 1,820,409</u></u>	<u><u>\$1,605,337</u></u>	<u><u>\$1,605,337</u></u>	<u><u>\$ 1,530,337</u></u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Fund balance, July 1	\$ 104,200	\$ 356,993	\$ 135,884	\$ 135,884
<b>REVENUES:</b>				
Project revenues	27,089	91,269	-	-
Capital transfers-in	3,380,711	2,719,730	4,535,000	2,458,250
Total revenues	<u>3,407,800</u>	<u>2,810,999</u>	<u>4,535,000</u>	<u>2,458,250</u>
<b>EXPENDITURES:</b>				
Capital outlay	3,155,007	3,032,108	4,535,000	2,458,250
Total expenditures	<u>3,155,007</u>	<u>3,032,108</u>	<u>4,535,000</u>	<u>2,458,250</u>
<b>FUND BALANCES:</b>				
Reserved	356,993	135,884	135,884	135,884
Total reserves or designations:	<u>356,993</u>	<u>135,884</u>	<u>135,884</u>	<u>135,884</u>
Fund balance - June 30	<u>\$ 356,993</u>	<u>\$ 135,884</u>	<u>\$ 135,884</u>	<u>\$ 135,884</u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Retained earnings at beginning of year	\$ 1,531,778	\$ 1,439,460	\$1,368,500	\$ 1,149,677
<b>REVENUES:</b>				
Users fees and charges	868,820	952,980	950,000	950,000
Other revenue	9,589	6,476	10,000	10,000
Gain (loss) from sale of assets	15,800	-	10,000	7,000
Operating transfers - in	-	105,000	17,000	24,000
Total revenues	<u>894,209</u>	<u>1,064,456</u>	<u>987,000</u>	<u>991,000</u>
<b>EXPENSES:</b>				
Personnel services	290,384	328,385	343,882	334,492
Services and supplies	413,809	488,385	561,941	489,441
Depreciation	232,334	268,646	250,000	250,000
Operating transfers-out	50,000	50,000	50,000	50,000
Total operating expenses	<u>986,527</u>	<u>1,135,416</u>	<u>1,205,823</u>	<u>1,123,933</u>
Total expenses	<u>986,527</u>	<u>1,135,416</u>	<u>1,205,823</u>	<u>1,123,933</u>
Net income (loss)	<u>(92,318)</u>	<u>(70,960)</u>	<u>(218,823)</u>	<u>(132,933)</u>
<b>EQUITY:</b>				
Retained earnings at end of the year	1,439,460	1,368,500	1,149,677	1,016,744
Contributed capital	<u>454,766</u>	<u>454,766</u>	<u>454,766</u>	<u>454,766</u>
<b>Total equity</b>	<u><u>\$ 1,894,226</u></u>	<u><u>\$ 1,823,266</u></u>	<u><u>\$1,604,443</u></u>	<u><u>\$ 1,471,510</u></u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Retained earnings at beginning of year	\$ 951,904	\$ 610,687	\$ 506,320	\$ 455,674
<b>REVENUES:</b>				
Users fees and charges	944,900	1,050,000	1,050,000	1,050,000
Capital contributions	9,018	-	-	-
Other income	-	8,550	-	-
Operating transfers-in	2,616	42,646	-	-
Total revenues	<u>956,534</u>	<u>1,101,196</u>	<u>1,050,000</u>	<u>1,050,000</u>
<b>EXPENSES:</b>				
Personnel Services	-	350,469	529,165	532,604
Services and supplies	912,080	552,733	549,773	502,529
Depreciation	355,978	281,686	-	-
Operating transfers-out	20,675	20,675	21,708	22,576
Total expenses	<u>1,288,733</u>	<u>1,205,563</u>	<u>1,100,646</u>	<u>1,057,709</u>
Net income (loss)	<u>(332,199)</u>	<u>(104,367)</u>	<u>(50,646)</u>	<u>(7,709)</u>
<b>EQUITY:</b>				
Retained earnings at end of the year -				
Reserved for capital replacement	610,687	506,320	455,674	447,965
Contributed capital	<u>1,386,242</u>	<u>1,386,242</u>	<u>1,386,242</u>	<u>1,386,242</u>
<b>Total equity</b>	<u><u>\$ 1,996,929</u></u>	<u><u>\$ 1,892,562</u></u>	<u><u>\$ 1,841,916</u></u>	<u><u>\$ 1,834,207</u></u>

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

<u>Description</u>	<u>06/07 Actual</u>	<u>07/08 Actual</u>	<u>08/09 Estimated</u>	<u>09/10 Adopted</u>
Retained earnings at beginning of year	\$ (1,093,975)	\$ (202,236)	\$ 646,744	\$ 564,141
<b>REVENUES:</b>				
Charges to operating departments	722,445	910,471	700,335	432,121
Insurance claims reimbursements	135,315	-	-	-
Total revenues	<u>857,760</u>	<u>910,471</u>	<u>700,335</u>	<u>432,121</u>
<b>EXPENSES:</b>				
Personnel services	30,825	33,326	35,588	35,974
Services and supplies	578,663	440,185	647,350	345,750
Change in accrual	(643,467)	(412,020)	100,000	50,000
Operating transfers-out	-	-	-	-
Total expenses	<u>(33,979)</u>	<u>61,491</u>	<u>782,938</u>	<u>431,724</u>
Net income (loss)	<u>891,739</u>	<u>848,980</u>	<u>(82,603)</u>	<u>397</u>
<b>EQUITY:</b>				
Retained earnings at end of year - Reserved for future claims	<u>\$ (202,236)</u>	<u>\$ 646,744</u>	<u>\$ 564,141</u>	<u>\$ 564,538</u>