

## Fund Balance Analysis Fiscal Year 2010 - 2011

Fund Description	Fund #	Beginning Fund Balance Estimated	Total Revenues & Transfers Adopted*	Total Expenditures & Transfers Adopted	Ending Fund Balance Estimated
General Fund	101	\$ 20,972,110	\$ 33,347,220	\$ 35,050,955	\$ 19,268,375
Gas Tax	202, 203, 204	862	1,547,100	1,547,100	862
Drug Enforcement	205	9,565	5,000	5,000	9,565
Lighting and Landscaping District	207	-	2,612,562	2,612,562	-
Community Development Block Grant	208	1,387,396	239,134	396,056	1,230,474
Environmental Services	209	685,045	768,800	915,300	538,545
Supplemental Law Enforcement	210	-	-	-	-
Federal Aid Urban	211	78,946	-	50,000	28,946
State/Other Grants	212	-	343,000	343,000	-
T.D.A.	216	-	39,000	39,000	-
Other Federal Grants	218	-	363,400	363,400	-
RDA - Low and Moderate Housing	223	7,039,852	1,567,000	1,530,216	7,076,636
Parkland Dedication Trust	295	1,067	-	65,000	(63,933)
L.I.D. Debt Service	360, 367	122,883	46,740	46,740	122,883
RDA Debt Service	364	2,547,725	6,093,338	8,264,383	376,680
2002 C.O.P. Debt Service	366	7,699,371	874,368	874,368	7,699,371
1997 C.O.P. Debt Service	368	4,485	732,636	732,636	4,485
City C.O.P. Projects	431	140,412	-	-	140,412
RDA - Administration/Projects	434	304,447	537,029	537,029	304,447
Capital Projects	435	33,600	3,580,000	3,580,000	33,600
RDA - 2002 T.A.B. Projects	437	2,092,640	25,000	18,750	2,098,890
Motor Vehicle Pool	641	1,456,884	872,400	996,953	1,332,331
Information Technologies Pool	647	1,752,931	812,000	810,689	1,754,242
Workers' Compensation Trust	690	1,492,355	381,242	381,067	1,492,530
Parks and Museum Trust	794	112,603	42,000	42,000	112,603
Senior Citizen Trust	797	20,246	5,480	5,480	20,246
<b>Total</b>		<b>\$ 47,955,424</b>	<b>\$ 54,834,449</b>	<b>\$ 59,207,684</b>	<b>\$ 43,582,189</b>

\* Total revenues exclude beginning fund balance amounts.

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

## Fund Balance Analysis Fiscal Year 2009 - 2010

Fund Description	Fund #	Beginning Fund Balance Actual	Total Revenues & Transfers Estimated*	Total Expenditures & Transfers Estimated	Ending Fund Balance Estimated
General Fund	101	\$ 23,950,028	\$ 31,643,540	\$ 34,621,458	\$ 20,972,110
Gas Tax	202, 203, 204	411,113	1,663,048	2,073,299	862
Drug Enforcement	205	9,565	5,000	5,000	9,565
Lighting and Landscaping District	207	3	2,740,461	2,740,464	-
Community Development Block Grant	208	1,457,894	320,009	390,507	1,387,396
Environmental Services	209	802,224	828,300	945,479	685,045
Supplemental Law Enforcement	210	528	117,356	117,884	-
Federal Aid Urban	211	78,946	-	-	78,946
State/Other Grants	212	587,212	582,388	1,169,600	-
T.D.A.	216	1,025	22,815	23,840	-
Other Federal Grants	218	(220,657)	1,004,404	783,747	-
Federal JAG Recovery Act	219	-	33,062	33,062	-
RDA - Low and Moderate Housing	223	10,792,816	1,567,000	5,319,964	7,039,852
Parkland Dedication Trust	295	1,112,492	108,083	1,219,508	1,067
L.I.D. Debt Service	360, 367	122,883	54,411	54,411	122,883
RDA Debt Service	364	2,506,048	6,093,338	6,051,661	2,547,725
2002 C.O.P. Debt Service	366	7,699,371	876,242	876,242	7,699,371
1997 C.O.P. Debt Service	368	4,485	730,131	730,131	4,485
City C.O.P. Projects	431	140,412	-	-	140,412
RDA - Administration/Projects	434	1,125,195	641,185	1,461,933	304,447
Capital Projects	435	33,600	4,874,101	4,874,101	33,600
RDA - 2002 T.A.B. Projects	437	3,022,640	25,000	955,000	2,092,640
Motor Vehicle Pool	641 **	1,611,691	991,000	1,145,807	1,456,884
Information Technologies Pool	647 **	1,805,318	1,050,000	1,102,387	1,752,931
Workers' Compensation Trust	690 **	1,492,307	432,121	432,073	1,492,355
Parks and Museum Trust	794	107,771	49,332	44,500	112,603
Senior Citizen Trust	797	25,650	76	5,480	20,246
<b>Total</b>		<b>\$ 58,680,559</b>	<b>\$ 56,452,403</b>	<b>\$ 67,177,538</b>	<b>\$ 47,955,424</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**

Description	07/08 Actual	08/09 Actual	09/10 Estimated	10/11 Estimated
Fund balance, July 1	\$ 25,275,174	\$ 26,132,103	\$23,950,028	\$ 20,972,110
<b>REVENUES:</b>				
Property Taxes	8,366,004	9,074,560	8,805,266	9,157,000
Sales and Use Taxes	10,334,831	9,222,268	9,538,242	9,330,000
Franchise and other taxes	4,601,370	4,058,592	4,022,711	4,064,000
Licenses and permits	2,522,921	1,427,477	1,288,664	1,381,500
Fines and forfeitures	344,844	315,701	436,679	319,500
Investment income	1,357,262	1,119,360	420,984	729,000
Intergovernmental revenues	439,010	382,698	336,717	426,853
Charges for services	3,109,064	3,948,564	3,425,308	4,345,834
Other revenues	2,357,038	2,523,884	2,110,500	2,218,545
Operating transfers-in	1,040,033	1,128,479	1,258,469	1,374,988
Total operating revenues	<u>34,472,377</u>	<u>33,201,583</u>	<u>31,643,540</u>	<u>33,347,220</u>
Residual equity transfers-in	-	-	-	-
Total revenues	<u>34,472,377</u>	<u>33,201,583</u>	<u>31,643,540</u>	<u>33,347,220</u>
<b>EXPENDITURES:</b>				
General Government	11,262,924	11,684,678	10,179,299 *	10,004,200
Public Safety	16,987,652	18,280,783	18,081,477	18,136,830
Public Works	2,493,102	2,563,361	3,680,549 *	3,511,751
Operating transfers-out	2,288,784	2,140,165	2,035,791	1,821,174
Total operating expenditures	<u>33,032,462</u>	<u>34,668,987</u>	<u>33,977,116</u>	<u>33,473,955</u>
Capital transfers-out	582,986	714,671	644,342	1,577,000
Total expenditures	<u>33,615,448</u>	<u>35,383,658</u>	<u>34,621,458</u>	<u>35,050,955</u>

\* Building Maintenance Program was reclassified from General Government to Public Works in FY09/10.

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

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
<b>FUND BALANCES:</b>				
Reserved for encumbrances	109,115	99,505	96,576	75,000
Reserved for LT vacations and sick leave	844,000	878,970	867,261	867,261
Reserved for LID street maintenance	152,756	112,756	72,756	32,756
Unreserved designated:				
Designated for capital improvements	4,889,765	4,380,952	4,553,584	4,200,470
Designated for carryover capital projects	4,188,621	3,750,339	3,172,000	2,285,000
Designated for economic fluctuations	7,000,000	6,271,000	4,500,000	4,500,000
Designated for emergencies	3,446,093	3,320,058	3,160,100	3,334,722
Designated for future advances RDA	1,400,000	1,200,000	1,000,000	800,000
Designated for liability insurance	299,088	238,052	238,052	198,052
Designated for construction tax	498,730	434,369	310,838	310,838
Designated for operations	1,000,000	974,600	1,000,000	1,000,000
Designated for change in fair value of investments	-	210,245	30,667	-
Designated for Heritage Theater	363,105	281,352	328,276	328,276
Designated for unemployment insurance	90,830	65,830	60,000	63,000
Designated for OPEB/PERS	1,350,000	1,232,000	1,082,000	773,000
Designated for worker's compensation	500,000	500,000	500,000	500,000
Total reserves or designations:	<u>26,132,103</u>	<u>23,950,028</u>	<u>20,972,110</u>	<u>19,268,375</u>
 <b>Fund balance - June 30</b>	 <u><u>\$ 26,132,103</u></u>	 <u><u>\$ 23,950,028</u></u>	 <u><u>\$20,972,110</u></u>	 <u><u>\$ 19,268,375</u></u>

**CITY OF CAMPBELL  
GAS TAX FUNDS (202, 203, 204)  
REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
<b>Fund balance, July 1</b>	\$ 376,715	\$ 259,580	\$ 411,113	\$ 862
<b>REVENUES:</b>				
Special Gas Tax 2105	234,956	199,175	240,000	240,000
Special Gas Tax 2106	154,599	132,090	165,000	165,000
Special Gas Tax 2107	314,412	265,200	320,000	320,000
Special Gas Tax 2107.5	6,000	-	6,000	6,000
Proposition 42 Gas Tax	-	340,333	380,000	314,600
Vehicle Impact Fees		112,350	180,000	200,000
Other revenues	9,088	6,296	2,500	2,500
Operating transfers-in	356,000	366,000	369,548	299,000
Total revenues	<u>1,075,055</u>	<u>1,421,444</u>	<u>1,663,048</u>	<u>1,547,100</u>
<b>EXPENDITURES:</b>				
PW-Street Maintenance	973,527	1,102,018	1,101,996	1,041,587
Operating transfers-out	50,590	135,362	191,771	305,513
Total operating expenditures	<u>1,024,117</u>	<u>1,237,380</u>	<u>1,293,767</u>	<u>1,347,100</u>
Capital transfers-out	168,073	32,531	779,532	200,000
Total expenditures	<u>1,192,190</u>	<u>1,269,911</u>	<u>2,073,299</u>	<u>1,547,100</u>
<b>FUND BALANCES:</b>				
Reserved	259,581	301,388	10,677	10,677
Unreserved, undesignated	9,814	109,725	(9,815)	(9,815)
Total reserves or designations	<u>269,395</u>	<u>411,113</u>	<u>862</u>	<u>862</u>
<b>Fund balance - June 30</b>	<u>\$ 259,580</u>	<u>\$ 411,113</u>	<u>\$ 862</u>	<u>\$ 862</u>

**LIGHTING DISTRICT FUND (207)**  
**REVENUES - EXPENDITURES - FUND BALANCES**

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
Fund balance, July 1	\$ 127,571	\$ 513	\$ 3	\$ -
<b>REVENUES:</b>				
Lighting & Landscaping Assessments	1,136,457	1,135,051	1,140,000	1,140,000
Property tax	665,871	707,112	640,000	720,000
Insurance claims refund	5,043	2,032	15,000	15,000
Other revenues	22,034	29,010	17,500	19,500
Operating transfers-in	893,378	944,030	927,961	718,062
Total revenues	<u>2,722,783</u>	<u>2,817,235</u>	<u>2,740,461</u>	<u>2,612,562</u>
<b>EXPENDITURES:</b>				
PW-signals & lighting maintenance	734,645	735,155	732,412	649,091
PW-Park Maintenance	1,975,196	1,982,590	1,908,052	1,863,471
Operating transfers-out	140,000	100,000	100,000	100,000
Capital transfers-out	-	-	-	-
Total expenditures	<u>2,849,841</u>	<u>2,817,745</u>	<u>2,740,464</u>	<u>2,612,562</u>
<b>FUND BALANCES:</b>				
Reserved for vacation and sick leave	65,223	72,689		
Unreserved	(64,710)	(72,686)	-	-
Total reserves or designations:	<u>513</u>	<u>3</u>	<u>-</u>	<u>-</u>
<b>Fund balance - June 30</b>	<u>\$ 513</u>	<u>\$ 3</u>	<u>\$ -</u>	<u>\$ -</u>

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

<u>Description</u>	<u>07/08</u> <u>Actual</u>	<u>08/09</u> <u>Actual</u>	<u>09/10</u> <u>Estimated</u>	<u>10/11</u> <u>Estimated</u>
Fund balance, July 1	\$1,441,898	\$1,445,450	\$ 1,457,894	\$ 1,387,396
<b>REVENUES:</b>				
Investment income	18,622	8,155	10,000	-
CDBG Grants	142,757	133,214	134,409	136,452
Other revenues	59,507	66,073	133,000	60,082
Operating transfers-in	14,000	39,476	42,600	42,600
Total revenues	<u>234,886</u>	<u>246,918</u>	<u>320,009</u>	<u>239,134</u>
<b>EXPENDITURES:</b>				
Housing	91,606	78,977	242,736	243,953
Rehabilitation	139,728	155,497	147,771	152,103
Total expenditures	<u>231,334</u>	<u>234,474</u>	<u>390,507</u>	<u>396,056</u>
<b>FUND BALANCES:</b>				
Reserved for loans receivable	1,147,154	1,335,105	1,335,105	1,205,474
Reserved for vacation and sick leave	24,197	24,197	25,000	25,000
Unreserved, designated	274,099	98,592	27,291	-
Total reserves or designations:	<u>1,445,450</u>	<u>1,457,894</u>	<u>1,387,396</u>	<u>1,230,474</u>
<b>Fund balance - June 30</b>	<u><u>\$1,445,450</u></u>	<u><u>\$1,457,894</u></u>	<u><u>\$ 1,387,396</u></u>	<u><u>\$ 1,230,474</u></u>

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

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
Fund balance, July 1	\$ 836,886	\$ 849,484	\$ 802,224	\$ 685,045
<b>REVENUES:</b>				
Solid waste fees	2,428	-	-	-
AB939 recycling	63,714	47,597	57,000	57,000
Storm water fees	198,800	198,800	198,800	258,800
Storm drain fees	26,513	10,013	10,000	10,000
Beverage container grant	-	10,427	7,500	5,000
Investment income	9,880	8,595	-	-
Other revenue	-	4,692	-	-
Operating transfers-in	555,000	555,000	555,000	438,000
Total revenues	<u>856,335</u>	<u>835,124</u>	<u>828,300</u>	<u>768,800</u>
<b>EXPENDITURES:</b>				
Operating transfers-out	833,000	870,300	868,300	815,300
Total operating expenditures	<u>833,000</u>	<u>870,300</u>	<u>868,300</u>	<u>815,300</u>
Capital transfers-out	10,737	12,084	77,179	100,000
Total expenditures	<u>843,737</u>	<u>882,384</u>	<u>945,479</u>	<u>915,300</u>
<b>FUND BALANCES:</b>				
Reserved	849,484	802,224	685,045	538,545
Subtotal reserves or designations:	<u>849,484</u>	<u>802,224</u>	<u>685,045</u>	<u>538,545</u>
<b>Fund balance - June 30</b>	<u><u>\$ 849,484</u></u>	<u><u>\$ 802,224</u></u>	<u><u>\$ 685,045</u></u>	<u><u>\$ 538,545</u></u>

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

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
Fund balance, July 1	\$9,425,176	\$ 9,518,087	\$ 10,792,816	\$ 7,039,852
<b>REVENUES:</b>				
Property tax	1,337,353	1,486,937	1,442,000	1,442,000
Investment income	260,642	239,071	125,000	125,000
Other revenues	25,785	11,921	-	-
Total revenues	<u>1,623,780</u>	<u>1,737,929</u>	<u>1,567,000</u>	<u>1,567,000</u>
<b>EXPENDITURES:</b>				
RDA Housing	136,429	147,869	163,048	176,015
Housing grant & loans	1,259,491	222,558	4,983,189	1,250,000
Operating transfers-out	65,497	92,773	104,201	104,201
Total operating expenditures	<u>1,461,417</u>	<u>463,200</u>	<u>5,250,438</u>	<u>1,530,216</u>
Capital transfers-out	69,452	-	69,526	-
Total expenditures	<u>1,530,869</u>	<u>463,200</u>	<u>5,319,964</u>	<u>1,530,216</u>
<b>FUND BALANCES:</b>				
Reserved for loans receivable	2,985,897	2,962,219	2,950,000	2,950,000
Reserved, other	408,956	43,565	100,000	100,000
Unreserved, undesignated	6,123,234	7,787,032	3,989,852	4,026,636
Subtotal reserves or designations:	<u>9,518,087</u>	<u>10,792,816</u>	<u>7,039,852</u>	<u>7,076,636</u>
<b>Fund balance - June 30</b>	<u><u>\$9,518,087</u></u>	<u><u>\$10,792,816</u></u>	<u><u>\$ 7,039,852</u></u>	<u><u>\$ 7,076,636</u></u>

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

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
Fund balance, July 1	\$ 112,150	\$ 116,776	\$ 122,883	\$ 122,883
<b>REVENUES:</b>				
Special assessments	58,742	58,266	54,411	46,740
Investment income	334	284	-	-
Total revenues	<u>59,076</u>	<u>58,550</u>	<u>54,411</u>	<u>46,740</u>
<b>EXPENDITURES:</b>				
Principal retirement	35,000	35,000	40,000	35,000
Interest and fiscal charges	15,139	12,662	10,000	7,329
Other charges	3,311	3,781	3,311	3,311
Operating transfers-out	1,000	1,000	1,100	1,100
Total expenditures	<u>54,450</u>	<u>52,443</u>	<u>54,411</u>	<u>46,740</u>
<b>FUND BALANCES:</b>				
Designated for debt service	116,777	122,883	122,883	122,883
Total reserves or designations:	<u>116,777</u>	<u>122,883</u>	<u>122,883</u>	<u>122,883</u>
<b>Fund balance - June 30</b>	<u>\$ 116,776</u>	<u>\$ 122,883</u>	<u>\$ 122,883</u>	<u>\$ 122,883</u>

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

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
<b>Fund balance, July 1</b>	\$ (597,349)	\$ 995,272	\$ 2,506,048	\$ 2,547,725
<b>REVENUES:</b>				
Property tax	5,349,414	5,947,747	5,768,338	5,768,338
Investment income	377,579	311,154	125,000	125,000
Operating transfers-in	200,000	200,000	200,000	200,000
Total revenues	<u>5,926,993</u>	<u>6,458,901</u>	<u>6,093,338</u>	<u>6,093,338</u>
<b>EXPENDITURES:</b>				
Inter-governmental	2,076,040	2,299,453	2,570,000	4,853,616
Debt service-principal retirement	510,000	935,000	1,232,890	1,243,240
Debt service-interest and fiscal charges	1,682,010	1,645,943	1,597,714	1,587,626
Debt service-other charges	13,810	10,280	8,300	8,300
Operating transfers-out	52,512	57,449	642,757	571,601
Total expenditures	<u>4,334,372</u>	<u>4,948,125</u>	<u>6,051,661</u>	<u>8,264,383</u>
<b>FUND BALANCES:</b>				
Designated for debt service	995,272	2,506,048	2,547,725	376,680
Total reserves or designations:	<u>995,272</u>	<u>2,506,048</u>	<u>2,547,725</u>	<u>376,680</u>
<b>Fund balance - June 30</b>	<u>\$ 995,272</u>	<u>\$ 2,506,048</u>	<u>\$ 2,547,725</u>	<u>\$ 376,680</u>

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

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
<b>Fund balance, July 1</b>	\$8,196,950	\$7,951,860	\$ 7,699,371	\$ 7,699,371
<b>REVENUES:</b>				
Interest payments	135,608	128,247	128,247	110,856
Debt service reimbursement from RDA	400,000	400,000	400,000	400,000
Principal repayment	(20,700)	(20,700)	233,910	250,470
Other revenue	1,665	521	-	-
Operating transfers-in	112,918	114,219	114,085	113,042
Total revenues	<u>629,491</u>	<u>622,287</u>	<u>876,242</u>	<u>874,368</u>
<b>EXPENDITURES:</b>				
Principal repayments	545,000	565,000	585,000	605,000
Interest and fiscal charges	327,556	309,776	289,642	267,768
Bond issuance costs and agent fees	2,025	-	1,600	1,600
Total expenditures	<u>874,581</u>	<u>874,776</u>	<u>876,242</u>	<u>874,368</u>
<b>FUND BALANCES:</b>				
Reserved	7,951,860	7,699,371	7,699,371	7,699,371
Total reserves or designations:	<u>7,951,860</u>	<u>7,699,371</u>	<u>7,699,371</u>	<u>7,699,371</u>
<b>Fund balance - June 30</b>	<u>\$7,951,860</u>	<u>\$7,699,371</u>	<u>\$ 7,699,371</u>	<u>\$ 7,699,371</u>

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

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
Fund balance, July 1	\$ 2,129	\$ 4,138	\$ 4,485	\$ 4,485
<b>REVENUES:</b>				
Investment income	282,733	281,703	281,792	279,796
Other revenue	21,609	20,700	20,700	22,770
Operating transfers-in	432,483	429,964	427,639	430,070
Total revenues	<u>736,825</u>	<u>732,367</u>	<u>730,131</u>	<u>732,636</u>
<b>EXPENDITURES:</b>				
Principal retirement	50,000	50,000	50,000	55,000
Interest and fiscal charges	684,816	682,020	680,131	677,636
Total expenditures	<u>734,816</u>	<u>732,020</u>	<u>730,131</u>	<u>732,636</u>
<b>FUND BALANCES:</b>				
Unreserved, designated	<u>4,138</u>	<u>4,485</u>	<u>4,485</u>	<u>4,485</u>
Total reserves or designations:	<u>4,138</u>	<u>4,485</u>	<u>4,485</u>	<u>4,485</u>
<b>Fund balance - June 30</b>	<u>\$ 4,138</u>	<u>\$ 4,485</u>	<u>\$ 4,485</u>	<u>\$ 4,485</u>

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

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
<b>Fund balance, July 1</b>	\$1,820,409	\$1,605,337	\$ 1,125,195	\$ 304,447
<b>REVENUES:</b>				
Investment income	130,647	46,425	26,000	25,000
Other Revenue	249,372	64,442	-	1,000
Operating transfers-in	-	-	615,185	511,029
Total revenues	<u>380,019</u>	<u>110,867</u>	<u>641,185</u>	<u>537,029</u>
<b>EXPENDITURES:</b>				
RDA Administration	378,080	376,850	431,579	326,607
Operating transfers-out	172,011	180,448	233,860	210,422
Total operating expenditures	<u>550,091</u>	<u>557,298</u>	<u>665,439</u>	<u>537,029</u>
Capital transfers-out	45,000	33,711	796,494	-
Total expenditures	<u>595,091</u>	<u>591,009</u>	<u>1,461,933</u>	<u>537,029</u>
<b>FUND BALANCES:</b>				
Unreserved, designated for projects	1,605,337	1,125,195	304,447	304,447
Total reserves or designations:	<u>1,605,337</u>	<u>1,125,195</u>	<u>304,447</u>	<u>304,447</u>
<b>Fund balance - June 30</b>	<u>\$1,605,337</u>	<u>\$1,125,195</u>	<u>\$ 304,447</u>	<u>\$ 304,447</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>
<b>Fund balance - June 30</b>	<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>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
Retained earnings at beginning of year	\$ 1,439,460	\$1,367,440	\$ 1,156,925	\$ 1,002,118
<b>REVENUES:</b>				
Users fees and charges	952,980	950,000	950,000	855,400
Other revenue	6,476	2,502	10,000	10,000
Gain (loss) from sale of assets	-	-	7,000	7,000
Operating transfers - in	105,000	13,830	24,000	-
Total revenues	<u>1,064,456</u>	<u>966,332</u>	<u>991,000</u>	<u>872,400</u>
<b>EXPENSES:</b>				
Personnel services	328,385	280,717	334,492	291,582
Services and supplies	489,445	581,106	511,315	405,371
Depreciation	268,646	264,212	250,000	250,000
Operating transfers-out	50,000	50,812	50,000	50,000
Total operating expenses	<u>1,136,476</u>	<u>1,176,847</u>	<u>1,145,807</u>	<u>996,953</u>
Total expenses	<u>1,136,476</u>	<u>1,176,847</u>	<u>1,145,807</u>	<u>996,953</u>
Net income (loss)	<u>(72,020)</u>	<u>(210,515)</u>	<u>(154,807)</u>	<u>(124,553)</u>
<b>EQUITY:</b>				
Retained earnings at end of the year	1,367,440	1,156,925	1,002,118	877,565
Contributed capital	<u>454,766</u>	<u>454,766</u>	<u>454,766</u>	<u>454,766</u>
<b>Total equity</b>	<u><u>\$ 1,822,206</u></u>	<u><u>\$1,611,691</u></u>	<u><u>\$ 1,456,884</u></u>	<u><u>\$ 1,332,331</u></u>

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

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
Retained earnings at beginning of year	\$ 605,365	\$ 500,998	\$ 419,076	\$ 366,689
<b>REVENUES:</b>				
Users fees and charges	1,050,000	1,050,000	1,050,000	802,000
Other income	8,550	449	-	10,000
Operating transfers-in	42,646	812	-	-
Total revenues	<u>1,101,196</u>	<u>1,051,261</u>	<u>1,050,000</u>	<u>812,000</u>
<b>EXPENSES:</b>				
Personnel Services	350,469	481,686	532,604	498,626
Services and supplies	552,733	409,425	547,207	289,487
Depreciation	281,686	220,364	-	-
Operating transfers-out	20,675	21,708	22,576	22,576
Total expenses	<u>1,205,563</u>	<u>1,133,183</u>	<u>1,102,387</u>	<u>810,689</u>
Net income (loss)	<u>(104,367)</u>	<u>(81,922)</u>	<u>(52,387)</u>	<u>1,311</u>
<b>EQUITY:</b>				
Retained earnings at end of the year - Reserved for capital replacement	500,998	419,076	366,689	368,000
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>\$ 1,887,240</u></u>	<u><u>\$ 1,805,318</u></u>	<u><u>\$ 1,752,931</u></u>	<u><u>\$ 1,754,242</u></u>

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

<u>Description</u>	<u>07/08 Actual</u>	<u>08/09 Actual</u>	<u>09/10 Estimated</u>	<u>10/11 Estimated</u>
Retained earnings at beginning of year	\$ (202,236)	\$ 646,744	\$ 1,492,307	\$ 1,492,355
<b>REVENUES:</b>				
Charges to operating departments	910,471	721,992	432,121	381,242
Total revenues	<u>910,471</u>	<u>721,992</u>	<u>432,121</u>	<u>381,242</u>
<b>EXPENSES:</b>				
Personnel services	33,326	35,600	35,974	35,317
Services and supplies	440,185	251,528	346,099	345,750
Change in accrual	(412,020)	(410,699)	50,000	-
Total expenses	<u>61,491</u>	<u>(123,571)</u>	<u>432,073</u>	<u>381,067</u>
Net income (loss)	<u>848,980</u>	<u>845,563</u>	<u>48</u>	<u>175</u>
<b>EQUITY:</b>				
Retained earnings at end of year - Reserved for future claims	<u>\$ 646,744</u>	<u>\$1,492,307</u>	<u>\$ 1,492,355</u>	<u>\$ 1,492,530</u>