



*City of Redwood City
Comprehensive Annual Financial Report
June 30, 2000*

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
COMBINING BALANCE SHEET
JUNE 30, 2000
WITH COMPARATIVE AMOUNTS AS OF JUNE 30, 1999

ASSETS	Special Gas Tax Street Improvement Fund	Transportation Grants Fund	Grants Fund	Redevelopment Agency Fund	Low and Moderate Income Housing Fund	Traffic Safety Fund
	\$	\$	\$	\$	\$	\$
Cash and investments available for operations	396,589	3,349,711	963,538	2,881,511	4,056,415	921
Receivables (net of allowance for uncollectibles):						
Taxes						
Accounts				1,575		40,424
Loans			2,114,680	1,257,778	628,532	
Accrued interest				5		
Due from other governmental agencies		324,401	184,399		58,026	
Deposits					590,030	
Prepaid expenditures			4,832			
Investment in land held for redevelopment				2,600,000	819,862	
Total Assets	396,589	3,674,112	3,267,449	6,740,869	6,152,865	41,345
LIABILITIES						
Accounts payable	82,288	38,667	13,525	308,520	23,024	19,226
Deposits payable			9,206	63,169	1,117,592	
Deferred revenue		45,771		11,643	123,456	
Deferred loan revenue			495,405			
Advances from other funds		165,700		24,278		
Total Liabilities	82,288	250,138	518,136	407,610	1,264,072	19,226
FUND BALANCES						
Reserved for encumbrances	311,802	218,413	68,308	205,558	83,444	
Reserved for loans			1,619,275	1,257,778	628,532	
Reserved for land held for redevelopment				2,600,000	819,862	
Reserved for low income housing					3,356,955	
Reserved for prepaid expenditures			4,832			
Unreserved:						
Undesignated	2,499	3,205,561				
Designated for capital projects			1,056,898			
Designated for subsequent years' expenditures				2,269,923		22,119
Total Fund Balances	314,301	3,423,974	2,749,313	6,333,259	4,888,793	22,119
Total Liabilities and Fund Balances	396,589	3,674,112	3,267,449	6,740,869	6,152,865	41,345

Transportation Fund	Seaport Landscape Maintenance Fund	Seaport Centre Maintenance Fund	Redwood Shores Maintenance Fund	Redwood Shores Landscape Maintenance Fund	Supplemental Law Enforcement Services Fund	Traffic Mitigation Fees Fund	Totals	
							2000	1999
\$	\$	\$	\$	\$	\$	\$	\$	\$
2,662,867	7,630	83,887	284,145	417,942	522,124	222,008	15,849,288	9,785,749
							61,536	74,747
							41,999	214,414
							4,000,990	4,249,279
							5	5
							566,826	2,173,876
							590,030	
4,145							8,977	14,996
							3,419,862	4,235,882
<u>2,728,548</u>	<u>7,630</u>	<u>83,887</u>	<u>284,145</u>	<u>417,942</u>	<u>522,124</u>	<u>222,008</u>	<u>24,539,513</u>	<u>20,748,948</u>
61,189	29	2,911	90,555	12,648	12,533		665,115	1,556,851
							1,189,967	12,501
							180,870	167,659
							495,405	495,405
							189,978	1,009,978
<u>61,189</u>	<u>29</u>	<u>2,911</u>	<u>90,555</u>	<u>12,648</u>	<u>12,533</u>		<u>2,721,335</u>	<u>3,242,394</u>
13,118		11,467			323,847		1,235,957	3,250,829
							3,505,585	3,753,874
							3,419,862	4,235,882
							3,356,955	2,293,229
4,145							8,977	14,996
851,319	7,601	57,781	193,590	405,294	185,744	222,008	5,131,397	2,301,687
1,798,777		11,728					2,867,403	68,587
							2,292,042	1,587,470
<u>2,667,359</u>	<u>7,601</u>	<u>80,976</u>	<u>193,590</u>	<u>405,294</u>	<u>509,591</u>	<u>222,008</u>	<u>21,818,178</u>	<u>17,506,554</u>
<u>2,728,548</u>	<u>7,630</u>	<u>83,887</u>	<u>284,145</u>	<u>417,942</u>	<u>522,124</u>	<u>222,008</u>	<u>24,539,513</u>	<u>20,748,948</u>

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
COMBINING STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
FOR THE FISCAL YEAR ENDED JUNE 30, 2000
WITH COMPARATIVE AMOUNTS FOR THE FISCAL YEAR ENDED JUNE 30, 1999

	Special Gas Tax Street Improvement Fund	Transportation Grants Fund	Grants Fund	Redevelopment Agency Fund	Low and Moderate Income Housing Fund	Traffic Safety Fund
REVENUES	\$	\$	\$	\$	\$	\$
Property taxes/special assessments				3,332,344	1,504,840	
Fines, forfeitures and penalties						358,488
Uses of money and property		189,309	267,301	190,488	195,589	
Net increase (decrease) in fair value of investments	1,727	(13,812)	(2,111)	(36,624)	(36,167)	1,334
Intergovernmental	1,445,518	1,861,142	2,520,573			
Charges for current services	14,006					
Developers contributions		1,626,080				
Other			9,086	20,490		11,205
Total Revenues	<u>1,461,251</u>	<u>3,662,719</u>	<u>2,794,849</u>	<u>3,506,698</u>	<u>1,664,262</u>	<u>371,027</u>
EXPENDITURES						
Current operations:						
Community development			1,391,054	1,395,940	1,137,564	
Public safety			123,499			
Transportation	994,887					1,129,701
Environmental support and protection	558,227					
Debt service:						
Principal retirement				42,321		
Capital outlay	<u>842,279</u>	<u>2,558,943</u>	<u>1,029,000</u>	<u>74,710</u>		
Total Expenditures	<u>2,395,393</u>	<u>2,558,943</u>	<u>2,543,553</u>	<u>1,512,971</u>	<u>1,137,564</u>	<u>1,129,701</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(934,142)	1,103,776	251,296	1,993,727	526,698	(758,674)
OTHER FINANCING SOURCES (USES)						
Proceeds from loan						
Sale of property						
Operating transfers in	1,173,000		147,737		816,020	770,000
Operating transfers (out)			(816,020)	(1,145,282)	(286,320)	
Total Other Financing Sources (Uses)	<u>1,173,000</u>		<u>(668,283)</u>	<u>(1,145,282)</u>	<u>529,700</u>	<u>770,000</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	238,858	1,103,776	(416,987)	848,445	1,056,398	11,326
Fund balances at beginning of year	75,443	2,320,198	3,166,300	5,484,814	3,832,395	10,793
Prior period adjustment						
Fund balances at end of year	<u><u>314,301</u></u>	<u><u>3,423,974</u></u>	<u><u>2,749,313</u></u>	<u><u>6,333,259</u></u>	<u><u>4,888,793</u></u>	<u><u>22,119</u></u>

Transportation Fund	Seaport Landscape Maintenance Fund	Seaport Centre Maintenance Fund	Redwood Shores Maintenance Fund	Redwood Shores Landscape Maintenance Fund	Supplemental Law Enforcement Services Fund	Traffic Mitigation Fees Fund	Totals	
							2000	1999
\$	\$	\$	\$	\$	\$	\$	\$	\$
	79,978	62,482	415,262	141,389			5,536,295	5,205,304
							358,488	348,128
120,356	(145)	6,970	18,556	19,235	31,396	568	1,039,623	611,319
(8,781)	11	(509)	(1,354)	(1,403)	(2,291)	(41)	(100,021)	(183,270)
1,287,953					168,725	221,481	7,505,392	12,908,178
							14,006	38,612
							1,626,080	2,002,300
							40,781	18,106
<u>1,399,528</u>	<u>79,844</u>	<u>68,943</u>	<u>432,464</u>	<u>159,221</u>	<u>197,830</u>	<u>222,008</u>	<u>16,020,644</u>	<u>20,948,677</u>
							3,924,558	2,954,999
					108,488		231,987	250,934
11,618							2,136,206	2,257,934
	75,782	109,418	239,798	27,088			1,010,313	1,048,637
							42,321	42,321
<u>249,607</u>	<u></u>	<u>42,725</u>	<u></u>	<u></u>	<u>25,506</u>	<u></u>	<u>4,822,770</u>	<u>10,192,665</u>
<u>261,225</u>	<u>75,782</u>	<u>152,143</u>	<u>239,798</u>	<u>27,088</u>	<u>133,994</u>	<u></u>	<u>12,168,155</u>	<u>16,747,490</u>
1,138,303	4,062	(83,200)	192,666	132,133	63,836	222,008	3,852,489	4,201,187
								634,815
								1,050,000
							2,906,757	1,353,027
			(200,000)				(2,447,622)	(1,534,389)
			(200,000)				459,135	1,503,453
1,138,303	4,062	(83,200)	(7,334)	132,133	63,836	222,008	4,311,624	5,704,640
1,529,056	3,539	164,176	200,924	273,161	445,755		17,506,554	12,570,583
								(768,669)
<u>2,667,359</u>	<u>7,601</u>	<u>80,976</u>	<u>193,590</u>	<u>405,294</u>	<u>509,591</u>	<u>222,008</u>	<u>21,818,178</u>	<u>17,506,554</u>

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
SPECIAL GAS TAX STREET IMPROVEMENT FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP) LEGAL BASIS AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

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	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Net increase (decrease) in fair value of investments		1,727	1,727		2,442	2,442
Intergovernmental	1,490,741	1,445,518	(45,223)	1,609,650	1,795,804	186,154
Charges for current services	36,299	14,006	(22,293)	223,151	38,612	(184,539)
Other					6,115	6,115
Total Revenues	1,527,040	1,461,251	(65,789)	1,832,801	1,842,973	10,172
EXPENDITURES						
Current Operations:						
Transportation	1,365,675	994,887	370,788	1,092,577	1,067,374	25,203
Environmental support and protection	442,301	558,227	(115,926)	678,795	667,384	11,411
Total Expenditures	1,807,976	1,553,114	254,862	1,771,372	1,734,758	36,614
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(280,936)	(91,863)	189,073	61,429	108,215	46,786
OTHER FINANCING SOURCES (USES)						
Operating transfers in	591,974	1,173,000	581,026	987,006	482,937	(504,069)
Total Other Financing Sources (Uses)	591,974	1,173,000	581,026	987,006	482,937	(504,069)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	311,038	1,081,137	770,099	1,048,435	591,152	(457,283)
ADJUSTMENTS TO BUDGETARY BASIS:						
Capital outlay		(842,279)			(612,864)	
Fund balance at beginning of year		75,443			97,155	
Fund balance at end of year		314,301			75,443	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
TRANSPORATION GRANTS FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP) LEGAL BASIS AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

B-4

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Uses of money and property		189,309	189,309		60,177	60,177
Net increase (decrease) in fair value of investments		(13,812)	(13,812)		(19,555)	(19,555)
Intergovernmental	2,949,243	1,861,142	(1,088,101)	4,753,418	8,023,338	3,269,920
Developers contributions		1,626,080	1,626,080		2,002,300	2,002,300
Total Revenues	<u>2,949,243</u>	<u>3,662,719</u>	<u>713,476</u>	<u>4,753,418</u>	<u>10,066,260</u>	<u>5,312,842</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>2,949,243</u>	3,662,719	<u>713,476</u>	<u>4,753,418</u>	10,066,260	<u>5,312,842</u>
ADJUSTMENTS TO BUDGETARY BASIS:						
Capital outlay		(2,558,943)			(7,316,676)	
Fund balance at beginning of year		<u>2,320,198</u>			<u>(429,386)</u>	
Fund balance at end of year		<u>3,423,974</u>			<u>2,320,198</u>	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
GRANTS FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP) LEGAL BASIS AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

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	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Uses of money and property	29,025	267,301	238,276	40,788	214,776	173,988
Net increase (decrease) in fair value of investments		(2,111)	(2,111)		(2,157)	(2,157)
Intergovernmental	3,272,195	2,520,573	(751,622)	4,271,527	1,884,014	(2,387,513)
Other		9,086	9,086		3,331	3,331
Total Revenues	3,301,220	2,794,849	(506,371)	4,312,315	2,099,964	(2,212,351)
EXPENDITURES						
Current operations:						
Community development	3,327,027	1,391,054	1,935,973	3,264,111	1,309,830	1,954,281
Public safety	121,830	123,499	(1,669)	251,795	250,934	861
Total Expenditures	3,448,857	1,514,553	1,934,304	3,515,906	1,560,764	1,955,142
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(147,637)	1,280,296	1,427,933	796,409	539,200	(257,209)
OTHER FINANCING SOURCES (USES)						
Operating transfers out		(816,020)	(816,020)			
Operating transfers in	147,737	147,737		34,265	40,090	5,825
Total Other financing Financing Sources (Uses)	147,737	(668,283)	(816,020)	34,265	40,090	5,825
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	100	612,013	611,913	830,674	579,290	(251,384)
ADJUSTMENTS TO BUDGETARY BASIS:						
Capital outlay		(1,029,000)			(153,949)	
Fund balance at beginning of year		3,166,300			3,509,628	
Prior period adjustment					(768,669)	
Fund balance at end of year		2,749,313			3,166,300	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
REDEVELOPMENT AGENCY FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP) LEGAL BASIS AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

B-6

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Property taxes/special assessments	3,345,321	3,332,344	(12,977)	2,697,619	3,347,953	650,334
Uses of money and property	159,064	190,488	31,424	22,772	95,554	72,782
Net increase (decrease) in fair value of investments		(36,624)	(36,624)		(75,813)	(75,813)
Other		20,490	20,490		11,183	11,183
Total Revenues	<u>3,504,385</u>	<u>3,506,698</u>	<u>2,313</u>	<u>2,720,391</u>	<u>3,378,877</u>	<u>658,486</u>
EXPENDITURES						
Current operations:						
Community development	2,505,577	1,395,940	1,109,637	1,929,374	1,324,565	604,809
Debt service:						
Principal retirement	42,321	42,321		42,321	42,321	
Total Expenditures	<u>2,547,898</u>	<u>1,438,261</u>	<u>1,109,637</u>	<u>1,971,695</u>	<u>1,366,886</u>	<u>604,809</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	956,487	2,068,437	1,111,950	748,696	2,011,991	1,263,295
OTHER FINANCING SOURCES (USES)						
Proceeds from loan					634,815	634,815
Sale of property					1,050,000	1,050,000
Operating transfers (out)	(1,146,624)	(1,145,282)	1,342	(1,105,286)	(1,059,141)	46,145
Total Other Financing Sources (Uses)	<u>(1,146,624)</u>	<u>(1,145,282)</u>	<u>1,342</u>	<u>(1,105,286)</u>	<u>625,674</u>	<u>1,730,960</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(190,137)</u>	923,155	<u>1,113,292</u>	<u>(356,590)</u>	2,637,665	<u>2,994,255</u>
ADJUSTMENTS TO BUDGETARY BASIS:						
Capital outlay		(74,710)			(449,150)	
Fund balance at beginning of year		<u>5,484,814</u>			<u>3,296,299</u>	
Fund balance at end of year		<u><u>6,333,259</u></u>			<u><u>5,484,814</u></u>	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
REDEVELOPMENT AGENCY
LOW AND MODERATE INCOME HOUSING FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP) LEGAL BASIS AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

B-7

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Property taxes/special assessments	1,274,600	1,504,840	230,240	976,115	1,292,931	316,816
Uses of money and property	51,823	195,589	143,766	70,104	94,100	23,996
Net increase (decrease) in fair value of investments		(36,167)	(36,167)		(65,139)	(65,139)
Charges for current services				54,912		(54,912)
Total Revenues	<u>1,326,423</u>	<u>1,664,262</u>	<u>337,839</u>	<u>1,101,131</u>	<u>1,321,892</u>	<u>220,761</u>
EXPENDITURES						
Current operations:						
Community development	<u>2,030,455</u>	<u>1,137,564</u>	<u>892,891</u>	<u>2,660,597</u>	<u>320,604</u>	<u>2,339,993</u>
Total Expenditures	<u>2,030,455</u>	<u>1,137,564</u>	<u>892,891</u>	<u>2,660,597</u>	<u>320,604</u>	<u>2,339,993</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(704,032)	526,698	1,230,730	(1,559,466)	1,001,288	2,560,754
OTHER FINANCING SOURCES (USES)						
Operating transfers in		816,020	816,020			
Operating transfers (out)	<u>(286,656)</u>	<u>(286,320)</u>	<u>336</u>	<u>(276,322)</u>	<u>(264,785)</u>	<u>11,537</u>
Total Other Financing Sources (Uses)	<u>(286,656)</u>	<u>529,700</u>	<u>816,356</u>	<u>(276,322)</u>	<u>(264,785)</u>	<u>11,537</u>
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(990,688)</u>	1,056,398	<u>2,047,086</u>	<u>(1,835,788)</u>	736,503	<u>2,572,291</u>
Fund balance at beginning of year		<u>3,832,395</u>			<u>3,095,892</u>	
Fund balance at end of year		<u>4,888,793</u>			<u>3,832,395</u>	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
TRAFFIC SAFETY FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

B-8

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Fines, forfeitures and penalties	312,000	358,488	46,488	200,000	348,128	148,128
Net increase (decrease) in fair value of investments		1,334	1,334		3,703	3,703
Other		11,205	11,205		(2,523)	(2,523)
Total Revenues	312,000	371,027	59,027	200,000	349,308	149,308
EXPENDITURES						
Current operations:						
Transportation	1,186,790	1,129,701	57,089	1,178,599	1,181,833	(3,234)
Total Expenditures	1,186,790	1,129,701	57,089	1,178,599	1,181,833	(3,234)
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(874,790)	(758,674)	116,116	(978,599)	(832,525)	146,074
OTHER FINANCING SOURCES (USES)						
Operating transfers in	873,148	770,000	(103,148)	965,286	830,000	(135,286)
Total Other Financing Sources (Uses)	873,148	770,000	(103,148)	965,286	830,000	(135,286)
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	(1,642)	11,326	12,968	(13,313)	(2,525)	10,788
Fund balance at beginning of year		10,793			13,318	
Fund balance at end of year		22,119			10,793	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
TRANSPORTATION FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP) LEGAL BASIS AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

B-9

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Uses of money and property	80,000	120,356	40,356	25,000	85,584	60,584
Net increase (decrease) in fair value of investments		(8,781)	(8,781)		(14,856)	(14,856)
Intergovernmental	<u>1,065,217</u>	<u>1,287,953</u>	<u>222,736</u>	<u>973,584</u>	<u>1,035,410</u>	<u>61,826</u>
Total Revenues	<u>1,145,217</u>	<u>1,399,528</u>	<u>254,311</u>	<u>998,584</u>	<u>1,106,138</u>	<u>107,554</u>
EXPENDITURES						
Current operations:						
Transportation	<u>11,738</u>	<u>11,618</u>	<u>120</u>	<u>11,991</u>	<u>8,727</u>	<u>3,264</u>
Total Expenditures	<u>11,738</u>	<u>11,618</u>	<u>120</u>	<u>11,991</u>	<u>8,727</u>	<u>3,264</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>1,133,479</u>	1,387,910	<u>254,431</u>	<u>986,593</u>	1,097,411	<u>110,818</u>
ADJUSTMENTS TO BUDGETARY BASIS:						
Capital outlay		(249,607)			(1,547,940)	
Fund balance at beginning of year		<u>1,529,056</u>			<u>1,979,585</u>	
Fund balance at end of year		<u>2,667,359</u>			<u>1,529,056</u>	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
SEAPORT LANDSCAPE MAINTENANCE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

B-10

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Property taxes/special assessments	148,000	79,978	(68,022)			
Uses of money and property		(145)	(145)		1,963	1,963
Net increase (decrease) in fair value of investments		11	11		(66)	(66)
Total Revenues	148,000	79,844	(68,156)		1,897	1,897
EXPENDITURES						
Current operations:						
Environmental support and protection	102,107	75,782	26,325	99,244	78,776	20,468
Total Expenditures	102,107	75,782	26,325	99,244	78,776	20,468
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES						
	45,893	4,062	(41,831)	(99,244)	(76,879)	22,365
Fund balance at beginning of year		3,539			80,418	
Fund balance at end of year		7,601			3,539	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
SEAPORT CENTRE MAINTENANCE FUND
COMPARATIVE SCHEDULE OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (NON-GAAP) LEGAL BASIS AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

B-11

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Property taxes/special assessments	96,500	62,482	(34,018)	65,000	62,482	(2,518)
Uses of money and property		6,970	6,970	10,000	10,824	824
Net increase (decrease) in fair value of investments		(509)	(509)		(1,854)	(1,854)
Total Revenues	<u>96,500</u>	<u>68,943</u>	<u>(27,557)</u>	<u>75,000</u>	<u>71,452</u>	<u>(3,548)</u>
EXPENDITURES						
Current operations:						
Environmental support and protection	<u>177,856</u>	<u>109,418</u>	<u>68,438</u>	<u>174,497</u>	<u>114,750</u>	<u>59,747</u>
Total Expenditures	<u>177,856</u>	<u>109,418</u>	<u>68,438</u>	<u>174,497</u>	<u>114,750</u>	<u>59,747</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>(81,356)</u>	(40,475)	<u>40,881</u>	<u>(99,497)</u>	(43,298)	<u>56,199</u>
ADJUSTMENTS TO BUDGETARY BASIS:						
Capital Outlay		(42,725)			(20,925)	
Fund balance at beginning of year		<u>164,176</u>			<u>228,399</u>	
Fund balance at end of year		<u>80,976</u>			<u>164,176</u>	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
REDWOOD SHORES MAINTENANCE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

B-12

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Property taxes/special assessments	379,700	415,262	35,562	296,796	367,576	70,780
Uses of money and property	5,000	18,556	13,556	5,000	10,743	5,743
Net increase (decrease) in fair value of investments		(1,354)	(1,354)		(2,478)	(2,478)
Total Revenues	<u>384,700</u>	<u>432,464</u>	<u>47,764</u>	<u>301,796</u>	<u>375,841</u>	<u>74,045</u>
EXPENDITURES						
Current operations:						
Environmental support and protection	<u>273,669</u>	<u>239,798</u>	<u>33,871</u>	<u>189,452</u>	<u>183,033</u>	<u>6,419</u>
Total Expenditures	<u>273,669</u>	<u>239,798</u>	<u>33,871</u>	<u>189,452</u>	<u>183,033</u>	<u>6,419</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	111,031	192,666	81,635	112,344	192,808	80,464
OTHER FINANCING SOURCES (USES)						
Operating transfers (out)	<u>(200,000)</u>	<u>(200,000)</u>		<u>(200,000)</u>	<u>(200,000)</u>	
Total Other Financing Sources (Uses)	<u>(200,000)</u>	<u>(200,000)</u>		<u>(200,000)</u>	<u>(200,000)</u>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(88,969)</u>	(7,334)	<u>81,635</u>	<u>(87,656)</u>	(7,192)	<u>80,464</u>
Fund balance at beginning of year		<u>200,924</u>			<u>208,116</u>	
Fund balance at end of year		<u>193,590</u>			<u>200,924</u>	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
REDWOOD SHORES LANDSCAPE MAINTENANCE FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

B-13

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Property taxes/special assessments	166,527	141,389	(25,138)	143,947	134,362	(9,585)
Uses of money and property		19,235	19,235		11,238	11,238
Net increase (decrease) in fair value of investments		(1,403)	(1,403)		(2,843)	(2,843)
Total Revenues	<u>166,527</u>	<u>159,221</u>	<u>(7,306)</u>	<u>143,947</u>	<u>142,757</u>	<u>(1,190)</u>
EXPENDITURES						
Current operations:						
Environmental support and protection	<u>156,585</u>	<u>27,088</u>	<u>129,497</u>	<u>136,906</u>	<u>4,694</u>	<u>132,212</u>
Total Expenditures	<u>156,585</u>	<u>27,088</u>	<u>129,497</u>	<u>136,906</u>	<u>4,694</u>	<u>132,212</u>
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	<u>9,942</u>	132,133	<u>122,191</u>	<u>7,041</u>	138,063	<u>131,022</u>
Fund balance at beginning of year		<u>273,161</u>			<u>135,098</u>	
Fund balance at end of year		<u>405,294</u>			<u>273,161</u>	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

B-14

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Uses of money and property	20,000	31,396	11,396	20,000	26,360	6,360
Net increase (decrease) in fair value of investments		(2,291)	(2,291)		(4,654)	(4,654)
Intergovernmental	<u>168,500</u>	<u>168,725</u>	<u>225</u>	<u>168,500</u>	<u>169,612</u>	<u>1,112</u>
Total Revenues	<u>188,500</u>	<u>197,830</u>	<u>9,330</u>	<u>188,500</u>	<u>191,318</u>	<u>2,818</u>
EXPENDITURES						
Current operations:						
Public safety	<u>203,536</u>	<u>108,488</u>	<u>95,048</u>			
Total Expenditures	<u>203,536</u>	<u>108,488</u>	<u>95,048</u>			
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES	(15,036)	89,342	104,378	188,500	191,318	2,818
OTHER FINANCING SOURCES (USES)						
Operating transfers (out)				<u>(10,463)</u>	<u>(10,463)</u>	
Total Other Financing Sources (Uses)				<u>(10,463)</u>	<u>(10,463)</u>	
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES	<u>(15,036)</u>	89,342	<u>104,378</u>	<u>178,037</u>	180,855	<u>2,818</u>
ADJUSTMENTS TO BUDGETARY BASIS:						
Capital outlay		(25,506)			(91,161)	
Fund balance at beginning of year		<u>445,755</u>			<u>356,061</u>	
Fund balance at end of year		<u>509,591</u>			<u>445,755</u>	

CITY OF REDWOOD CITY, CALIFORNIA
SPECIAL REVENUE FUNDS
TRAFFIC MITIGATION FEES FUND
COMPARATIVE STATEMENT OF REVENUES, EXPENDITURES,
AND CHANGES IN FUND BALANCES
BUDGET (GAAP BASIS) AND ACTUAL
FOR THE FISCAL YEARS ENDED JUNE 30, 2000 AND 1999

	2000			1999		
	Budget	Actual	Variance Favorable (Unfavorable)	Budget	Actual	Variance Favorable (Unfavorable)
	\$	\$	\$	\$	\$	\$
REVENUES						
Uses of money and property		568	568	NO ACTIVITY IN THIS FUND FOR FISCAL YEAR 1999		
Net increase (decrease) in fair value of investments		(41)	(41)			
Intergovernmental		221,481	221,481			
Total Revenues		222,008	222,008			
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		222,008	222,008			
EXCESS (DEFICIENCY) OF REVENUES AND OTHER SOURCES OVER (UNDER) EXPENDITURES AND OTHER USES		222,008	222,008			
Fund balance at beginning of year						
Fund balance at end of year		222,008				