

## SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specific purposes. Special Revenue Funds are accounted for using the modified accrual basis of accounting. Revenues are recognized when they become measurable and available as net current assets. Expenditures are generally recognized under the modified accrual basis of accounting when the fund liability is incurred.

### SPECIAL REVENUE FUNDS

FUND NAME	Estimated Fund Balance 06/30/06	Projected Revenues 2006-2007	Proposed Expenditures 2006-2007	Transfers In	Transfers Out	Interfund Charges	Estimated Fund Balance 06/30/07
Abandoned Vehicle Fund	22,285	100,000	114,912	0	0	1,045	6,328
Animal Control Fund*	14,495	405,500	788,630	385,000	0	0	16,365
Auxiliary Building Fund	28,408	1,230	34,840	25,000	3,721	2,915	13,162
Byrne Grant (Local Law Enforcement)	16,142	58,385	50	0	57,385	2,142	14,950
CDBG Fund	98,025	1,026,540	982,933	0	0	18,893	122,739
CDBG Revolving Loan Fund	14,751	206,500	200,300	0	0	1,149	19,802
Child Care Fund	163,004	64,980	2,840	0	35,000	1,011	189,133
Civic Arts Fund	117,914	103,050	127,588	0	0	3,085	90,291
Delta Fair Property Fund	254,278	11,220	450	0	0	631	264,417
Gas Tax Fund	4,258,136	5,549,165	7,568,970	220,000	835,000	10,835	1,612,496
Maintenance District Funds							
Almondridge District	108,615	87,970	89,815	0	40,916	1,654	64,200
Downtown District	29,225	0	64,159	68,060	25,096	2,119	5,911
East Lone Tree District	47,567	70,230	35,000	0	26,011	0	56,786
Hillcrest Landscape Maintenance District	406,429	731,460	618,451	14,370	273,443	8,580	251,785
Lone Tree Way District	305,776	667,260	468,916	60,020	413,686	6,177	144,277
Park District 1A	71,904	31,000	73,030	0	0	24,433	5,441
Park District 2A	314,896	282,860	296,067	88,010	166,972	6,406	216,321
Park Administration Fund	22,663	0	407,760	594,344	1,861	207,384	2
Measure C Growth Management Fund	489,661	1,244,000	585,340	0	0	1,999	1,146,322
NPDES Fund	1,001,056	678,400	634,687	0	165,000	11,592	868,177
Park-In-Lieu Fund	6,025,451	200,000	9,000	0	0	2,218	6,214,233
Police Asset Forfeiture Fund	92,120	101,000	100,000	0	0	9,932	83,188
Police Federal Asset Forfeiture Fund	17,608	0	30	0	0	0	17,578
Recreation Programs Fund **	253,480	1,143,100	1,873,048	620,000	0	0	143,532
Senior Bus Fund	22,538	235,000	189,297	0	35,000	15,167	18,074
Solid Waste Reduction Fund	115,421	287,755	348,406	66,360	0	12,929	108,201
Street Impact Fund	250,380	300,400	20	0	300,000	0	250,760
Supplemental Law Enforcement Fund	0	146,045	45	0	146,000	0	0
Tidelands Fund	66,416	5,970	0	0	0	244	72,142
Traffic Safety Fund	29,365	172,500	0	0	170,000	0	31,865
Traffic Signal Fund	602,785	310,540	201,500	0	0	11	711,814
	<b>15,260,794</b>	<b>14,222,060</b>	<b>15,816,084</b>	<b>2,141,164</b>	<b>2,695,091</b>	<b>352,551</b>	<b>12,760,292</b>

Solid Waste includes new position

\* The Animal Control fund is maintained as a division of the Police Department. Detailed information can be found on this fund in the Police Department section.

\*\* The Recreation Programs Fund is maintained as a division of the Leisure & Community Services Department. Detailed information on this fund can be found in the Leisure & Community Services Department section.

