

SECTION 4

SPECIAL REVENUE FUNDS

Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than for major capital projects) that are legally restricted to expenditure for specified purposes.



CITY of NAPA

SPECIAL REVENUE FUNDS

FUND 22 RECREATION FACILITIES
FUND 23 DEVELOPMENT IMPACT FUND
FUND 25 GAS TAX FUND
FUND 27 COMMUNITY DEVELOPMENT FUND (CDBG)
FUND 43 PARKING FUND
FUND 71 BUSINESS ASSESSMENT DISTRICT FUND
FUND 72 – 79 LANDSCAPING AND LIGHTING DISTRICT ASSESSMENT FUND

Fund #22 - Recreation Facilities

This fund accounts for the revenues and expenditures of self-paying recreation programs and rental activities of the City's community facilities. It is proposed that this fund be eliminated and programmed from the General Fund in future years. Additionally, sports group funds have been accumulated in the fund. In order to eliminate the fund, it is proposed that payout of the sports group funds and transfer of the residual fund balance be appropriated in 2007-08.

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07	Estimated 2006-07	Adopted 2007-08	%	Adopted 2008-09	%
Revenues								
Rental of Property	119,933	123,843	116,512	130,000	0	-100%	0	0%
Charges for Services	945,815	815,154	893,850	1,133,708	0	-100%	0	0%
Investment Earnings	0	7,545	0	8,000	0	-100%	0	0%
Grants & Donations	0	62,665	0	50,000	0	-100%	0	0%
Miscellaneous Revenue	9,477	1,940	10,000	10,000	0	-100%	0	0%
Revenue Total	\$ 1,075,225	1,011,146	1,020,362	1,331,708	0	-100%	0	0%
Expenditures								
Salary & Wages	\$ 327,152	359,734	324,715	324,715	0	-100%	0	0%
Benefits	\$ 31,717	34,638	0	0	0	0%	0	0%
Services & Supplies	\$ 686,659	678,244	580,769	580,769	117,500	-80%	0	-100%
Capital Outlay	\$ 0	0	0	0	0	0%	0	0%
General Administration	135,000	255,000	255,000	255,000	0	-100%	0	0%
Residual Equity Transfer	0	0	0	0	232,254	100%	0	-100%
Interfund Transfers Out	\$ 135,000	255,000	255,000	255,000	232,254	-9%	0	-100%
Expenditure Total	\$ 1,180,527	1,327,616	1,160,484	1,160,484	349,754	-70%	0	-100%
Fund Balance	\$ 495,000	178,530	38,408	349,754	0	-100%	0	0%

Fund 23 - Development Impact Fund Summary

The Development Impact Fund accounts for fees paid by developers based on new development to mitigate impacts of new development on City streets, parks, affordable housing.

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07	Estimated 2006-07	Adopted 2007-08	%	Adopted 2008-09	%
Revenue								
<i>Citywide:</i>								
Street Improvement	1,837,146	714,576	5,343,250	2,443,250	636,875	-74%	3,053,291	379%
Underground Utility	318,195	427,106	37,708	735,336	1,789,423	143%	1,795,600	0%
Fire	302,570	110,473	0	202,494	207,621	3%	213,234	3%
Parking Impact	0	0	0	0	0	0%	1,005,000	100%
Park Acquisition - Quad 1	215,370	72,402	0	328,036	433,007	32%	441,667	2%
Park Acquisition - Quad 2	31,650	139,571	0	352,342	465,091	32%	474,393	2%
Park Acquisition - Quad 3	201,639	602,054	0	410,481	530,629	29%	538,506	1%
Park Acquisition - Quad 4	118,211	109,892	0	460,695	606,806	32%	618,476	2%
Park Development - Quad 1	127,885	25,940	0	60,208	73,227	22%	72,438	-1%
Park Development - Quad 2	16,403	35,208	0	64,430	85,047	32%	86,748	2%
Park Development - Quad 3	57,280	126,319	0	67,225	83,420	24%	83,174	0%
Park Development - Quad 4	45,920	18,396	0	68,605	90,558	32%	92,369	2%
Housing Inclusionary	816,168	442,361	0	1,050,097	884,721	-16%	900,594	2%
<i>Development Specific:</i>								
Redwood Road	10,380	2,924	35,805	35,805	2,700	-92%	2,600	-4%
Salvador/Solano	2,630	1,925	1,405	1,405	1,447	3%	1,491	3%
Big Ranch	55,745	173,635	0	92,994	18,551	-80%	13,913	-25%
Orchard Avenue	7,880	8,880	2,000	2,000	1,500	-25%	1,125	-25%
North Jefferson	278,030	149,290	0	37,023	17,300	-53%	7,130	-59%
Linda Vista	38,600	38,500	0	20,000	15,000	-25%	10,000	-33%
Las Flores Rec	9,575	7,295	3,000	0	3,000	0%	3,000	0%
Revenue Total	\$ 4,491,276	3,206,746	5,423,169	6,432,427	5,945,924	-8%	9,414,750	58%

Expenditures

<i>Citywide:</i>								
Street Improvement	685,237	228,394	6,385,383	6,385,383	1,995,500	-69%	2,995,500	50%
Underground Utility	383,121	39,028	3,629,662	729,662	2,000,000	174%	2,000,000	0%
Fire	200,000	105,606	0	202,494	207,621	3%	213,234	3%
Parking Impact	0	0	0	0	0	0%	0	0%
Park Acquisition - Quad 1	6,171	13,868	0	0	313,650	100%	0	-100%
Park Acquisition - Quad 2	5,421	13,868	0	0	0	100%	0	0%
Park Acquisition - Quad 3	5,596	13,868	0	0	306,000	0%	0	0%
Park Acquisition - Quad 4	5,421	13,868	0	0	0	0%	0	0%
Park Development - Quad 1	74,813	165,129	1,009,695	1,009,695	0	-100%	0	0%
Park Development - Quad 2	61,816	162,509	324,087	324,087	0	-100%	0	0%
Park Development - Quad 3	74,669	162,509	424,087	424,087	350,000	-17%	30,000	-91%
Park Development - Quad 4	314,383	162,509	324,087	324,087	0	-100%	0	0%
Housing Inclusionary	297,755	265,000	38,500	38,500	50,000	0%	50,000	0%
<i>Development Specific:</i>								
Redwood Road	0	0	0	0	75,000	100%	0	-100%
Salvador/Solano	99,750	0	0	0	0	0%	0	0%
Big Ranch	51,542	138,420	431,940	382,620	250,000	-35%	750,000	200%
Orchard Avenue	0	0	0	0	50,000	100%	100,000	100%
North Jefferson	143,600	0	500,000	500,000	1,150,000	130%	650,000	-43%

Fund 23 - Development Impact Fee Summary (continued)

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07	Estimated 2006-07	Adopted 2007-08	%	Adopted 2008-09	%
Expenditures (continued)								
<i>Development Specific:</i>								
Linda Vista	342,280	0	510,000	510,000	400,000	-22%	220,000	-45%
Las Flores Rec	105,240	86,565	118,200	118,200	0	0%	0	0%
Expenditure Total	\$ 2,856,816	1,571,143	13,695,640	10,948,814	7,147,771	-35%	7,008,734	-2%
Fund Balance								
<i>Citywide:</i>								
Street Improvement	4,830,635	5,316,817	4,274,684	1,374,684	16,059	-99%	73,850	360%
Underground Utility	1,881,394	2,269,472	(1,322,482)	2,275,146	2,064,569	-9%	1,860,169	-10%
Fire	243,634	248,501	248,501	248,501	248,501	0%	248,501	0%
Parking Impact	0	0	0	0	0	0%	1,005,000	100%
Park Acquisition - Quad 1	(228,469)	(169,935)	(169,935)	158,101	277,458	75%	719,125	159%
Park Acquisition - Quad 2	(64,382)	61,321	61,321	413,663	878,754	112%	1,353,146	54%
Park Acquisition - Quad 3	1,571,480	2,159,666	2,159,666	2,570,147	2,794,776	9%	3,333,282	19%
Park Acquisition - Quad 4	141,834	237,858	237,858	698,552	1,305,358	87%	1,923,834	47%
Park Development - Quad 1	936,724	797,535	(212,161)	(151,953)	(78,726)	-48%	(6,288)	-92%
Park Development - Quad 2	164,607	37,306	(286,781)	(222,351)	(137,304)	-38%	(50,556)	-63%
Park Development - Quad 3	714,830	678,639	254,552	321,777	55,197	-83%	108,372	96%
Park Development - Quad 4	(44,001)	(188,115)	(512,201)	(443,596)	(353,038)	-20%	(260,669)	-26%
Housing Inclusionary	2,311,674	2,489,035	2,450,535	3,500,632	4,335,353	24%	5,185,948	20%
<i>Development Specific:</i>								
Redwood Road	179,080	182,004	217,809	217,809	145,509	-33%	148,109	2%
Salvador/Solano	18,090	20,015	21,420	21,420	22,868	7%	24,358	7%
Big Ranch	1,965,780	2,000,995	1,569,055	1,711,369	1,479,920	-14%	743,833	-50%
Orchard Avenue	225,745	234,625	236,625	236,625	188,125	-20%	89,250	-53%
North Jefferson	2,110,265	2,259,555	1,759,555	1,796,578	663,878	-63%	21,008	-97%
Linda Vista	1,049,240	1,087,740	577,740	597,740	212,740	-64%	2,740	-99%
Las Flores Rec	323,435	244,165	128,965	125,965	128,965	2%	131,965	2%
Fund Balance	\$ 18,331,595	25,456,810	11,694,726	15,450,810	14,248,965	-8%	16,654,986	17%

Fund #25 - Gas Tax Fund

To account for receipts and disbursements of funds apportioned under Streets and Highways Code Sections 2105, 2106, 2107 and 2107.5 of the State of California received for the purpose of financing major street construction projects. Additionally, Proposition 42 revenues are accounted for here.

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07	Estimated 2006-07	Adopted 2007-08	%	Adopted 2008-09	%
Revenues								
Taxes	1,354,320	1,337,177	0	1,226,930	1,263,738	3%	1,301,650	3%
Intergovernmental - Prop 42	0	340,928	0	459,665	0	-100%	622,000	100%
Rental Income	0	0	0	15,520	16,000	0%	16,480	3%
Interest on Investments	54,040	52,954	0	0	0	0%	0	0%
Revenue Total	\$ 1,408,359	1,731,059	0	1,702,115	1,279,738	-25%	1,940,130	52%
Expenditures								
Prof Service: NCTPA Planning	0	0	0	0	25,000	100%	25,000	0%
Prof Service: Property Management	0	0	0	0	4,000	100%	4,120	3%
Services & Supplies	\$ 0	0	0	0	29,000	100%	29,120	0%
Interfund Transfer: Capital Projects:								
200-57 Lincoln Ave Bike Ln-Soscol	0	0	182,873	182,873	0	-100%	0	0%
219-57 Railroad Crossing Upgrade	0	0	59,199	59,199	0	-100%	0	0%
271/483/484 Annual St Resurfacing	509,400	50,000	1,198,760	1,198,760	500,000	-58%	500,000	0%
235-57 Misc. Street Projects	26,310	21,073	28,000	28,000	25,000	-11%	25,000	0%
236-57 Pavement Mngt Projects	12,290	2,200	127,197	127,197	50,000	-61%	50,000	0%
277-57 Jefferson/Old Sonoma	0	0	116,785	116,785	0	-100%	0	0%
280-57 Sidewalk Repair	0	3,390	202,810	202,810	100,000	-51%	100,000	0%
284-57 First Str Bridge/Napa Creek	0	75,000	201,601	201,601	0	0%	0	0%
332-57 Seminary St Bridge/Napa	0	0	46,553	46,553	0	-100%	0	0%
333-57 W Pueblo Ave Over Redwood	0	0	4,153	4,153	0	-100%	0	0%
344-57 Redwood Solano Traffic Sig	0	0	313,223	313,223	0	-100%	0	0%
350-57 E Ave Guardral Upgrade	0	0	50,310	50,310	0	-100%	0	0%
392-57 Coombsville Rd	75,395	0	0	0	0	0%	0	0%
394-57 Los Robles Sidewalk IV	10,000	0	0	0	0	0%	0	0%
404-57 Silverado Tr/Hagen Signal	0	100,000	0	0	0	0%	0	0%
405-57 Redwood Rd @ Carol Dr	0	0	60,388	60,388	0	-100%	0	0%
416-57 Sidewalk Repair	188,795	0	0	0	0	0%	0	0%
420-57 Bridge Conform Repl	0	8,750	64,814	64,814	100,000	54%	100,000	0%
421-57 NCTPA Planning Contributio	40,585	20,425	25,000	25,000	0	-100%	0	0%
424-57 Phelps Elementary	2,975	108,475	454	454	0	0%	0	0%
432-57 3rd St-Calif. to Silverado	0	0	184,490	184,490	0	-100%	0	0%
433-57 Jefferson St Overlay	0	0	77,863	77,863	0	0%	0	0%
435-57 Trancas St Bridge	0	0	88,700	88,700	0	0%	0	0%
442-57 Soscal & Third Intersection	25,840	54,950	0	0	0	0%	0	0%
443-57 Los Robles Sidewalk	0	80,665	0	0	0	0%	0	0%
448-57 Redwood Rd - Overlay	0	75,590	466,277	466,277	0	0%	0	0%
449-57 Shurtleff Ave Bridge	0	0	65,000	65,000	0	0%	0	0%
450-57 Alta Heights School	0	5,310	159,490	159,490	0	0%	0	0%
482-57 Jefferson Str Bridge	0	3,105	56,895	56,895	0	-100%	0	0%
488-57 Los Robles Sidewalk Repair	0	10,150	23,549	23,549	0	0%	0	0%

Fund #25 - Gas Tax Fund

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07	Estimated 2006-07	Adopted 2007-08	%	Adopted 2008-09	%
Expenditures								
Interfund Transfer: Capital Projects (continued):								
Brown's Valley Rd - Overlay Match	0	0	0	0	86,000	100%	0	-100%
Soscal Ave - Overlay Match	0	0	0	0	219,000	100%	0	-100%
Imola Ave - Overlay Match	0	0	0	0	91,000	100%	0	-100%
S. Jefferson Median Retrofit Match	0	0	0	0	45,000	100%	0	-100%
Methacrylite Bridge Decks	0	0	0	0	0	0%	230,000	100%
Interfund Transfer, Capital Proj	\$ 891,590	619,083	3,804,385	3,804,385	1,216,000	-68%	1,005,000	-17%
General Fund Contribution	542,000	559,000	575,000	575,000	629,035	9%	664,890	6%
Interfund Transfers Out	\$ 542,000	559,000	575,000	575,000	629,035	9%	664,890	6%
Expenditure Total	\$ 1,433,590	1,178,083	4,379,385	4,379,385	1,874,035	-57%	1,699,010	-9%
Fund Balance	\$ 2,719,084	3,272,060	(1,107,325)	594,790	493	-100%	241,613	48915%

Fund #27 - Community Development Block Grant Fund

To account for Federal grants received under the Housing and Community Development Act of 1974. Funds are to be used for the development of a viable urban community by providing decent housing, a suitable living environment, and expanding economic opportunities, principally for persons of low and moderate income.

	Actual 2004-05	Actual 2005-06	Approved 2006-07	Estimated 2006-07	Adopted 2007-08	%	Adopted 2008-09	%
Revenues								
Intergovernmental Revenues	620,020	1,009,600	855,740	1,006,612	762,842	-24%	443,941	-42%
Program Income	123	19,883	0	0	0	0%	0	0%
Operating Transfer In	39,569	0	0	0	0	0%	0	0%
Revenue Total	\$ 659,712	1,029,484	855,740	1,006,612	762,842	-24%	443,941	0%
Expenditures								
Services & Supplies	\$ 620,940	641,405	745,272	745,272	411,832	-45%	0	-100%
Capital Outlay	\$ 0	0	0	0	0	0%	0	0%
Interfund Transfers Out	\$ 38,772	494,891	154,527	154,527	351,010	127%	443,941	26%
Expenditure Total	\$ 659,712	1,136,296	899,799	899,799	762,842	-15%	443,941	-42%
Fund Balance	\$ 0	(106,812)	(150,872)	0	0	0%	0	0%

Fund #43 - Parking Fund

The Parking Fund accounts for sources and uses of special assessments paid by downtown businesses and parking fines for maintenance and operation of the downtown parking garages.

	Actual 2004-05	Actual 2005-06	Approved 2006-07	Estimated 2006-07	Adopted 2007-08	%	Adopted 2008-09	%
Revenues								
Special Assessments	91,332	96,000	87,000	98,880	101,846	3%	104,902	3%
Licenses, Permits and Fees	284,022	332,584	236,000	342,562	352,838	3%	363,424	3%
Interest on Investments	14,387	13,951	5,000	14,370	14,801	3%	15,245	3%
Miscellaneous Revenue	75,835	2,135	0	2,199	2,265	3%	2,333	3%
Transfers In	156,000	40,000	40,000	40,000	0	-100%	0	0%
Revenue Total	\$ 621,577	484,670	368,000	498,011	471,750	-5%	485,904	3%
Expenditures								
Salary & Wages	\$ 82,529	91,855	96,934	95,845	126,043	32%	132,943	5%
Benefits	\$ 43,730	49,444	64,228	49,405	66,983	36%	71,565	7%
Services & Supplies	\$ 181,919	154,578	232,606	207,547	177,614	-14%	174,377	-2%
Capital Outlay	\$ 102,950	12,760	35,149	352,436	45,000	-87%	0	0%
Interfund Transfers Out	\$ 72,689	90,509	97,070	97,070	101,110	4%	107,018	0%
Expenditure Total	\$ 483,816	399,147	525,987	802,302	516,750	-36%	485,903	-6%
Fund Balance	\$ 762,712	848,235	690,248	543,944	498,944	-8%	498,945	-8%

Fund 71 - Business District Assessment Fund

This fund is proposed to account for sources and uses of business promotional and improvement assessments.

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07	Estimated 2006-07	Adopted 2007-08	%	Adopted 2008-09	%
Revenue								
Business District Assessment	0	0	0	0	100,000	100%	103,000	3%
Oxbow Assessment District	0	0	0	0	25,000	100%	25,750	3%
Revenue Total	\$ 0	0	0	0	125,000	100%	128,750	3%
Expenditures								
Business District Assessment	0	0	0	0	100,000	100%	103,000	3%
Oxbow Assessment District	0	0	0	0	25,000	100%	25,750	3%
Expenditure Total	\$ 0	0	0	0	125,000	100%	128,750	3%
Fund Balance								
Business District Assessment	0	0	0	0	0	0%	0	0%
Oxbow Assessment District	0	0	0	0	0	0%	0	0%
Fund Balance	\$ 0	0	0	0	0	0%	0	0%

Landscaping and Lighting District Funds Summary

These funds account for sources and uses of assessments for lighting and maintenance of landscaping.

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07	Estimated 2006-07	Adopted 2007-08	%	Adopted 2008-09	%
Revenue								
72- Tierra Grove	4,620	4,875	4,700	4,875	4,875	0%	4,875	0%
73- Altavina	9,960	10,555	10,889	10,555	10,555	0%	10,555	0%
74- Siverado Creek	33,950	31,415	34,079	31,415	31,415	0%	31,415	0%
75- Lake Park	92,315	110,040	80,000	110,040	110,040	0%	110,040	0%
76- River Park	201,400	221,275	170,000	211,275	211,275	0%	211,275	0%
77- Napa Valley Corporate Park	308,590	291,595	270,000	291,595	291,595	0%	291,595	0%
78- Linda Vista	18,560	13,960	0	13,960	13,960	0%	13,960	0%
79- Oak Ridge	3,300	3,425	3,280	3,425	3,425	0%	3,425	0%
79- Hillview Park	1,620	1,680	1,610	1,680	1,680	0%	1,680	0%
79- Sunrise Meadows	2,330	2,585	2,400	2,585	2,585	0%	2,585	0%
79- Foxridge	2,970	3,075	3,000	3,075	3,075	0%	3,075	0%
79- Trancas	1,700	1,775	1,700	1,775	1,775	0%	1,775	0%
79- Oxford Gardens	1,010	1,000	960	1,000	1,000	0%	1,000	0%
79- Rancho Las Flores	5,175	4,435	4,080	4,435	4,435	0%	4,435	0%
79- Dry Creek Village	1,145	3,450	2,280	3,450	3,450	0%	3,450	0%
79- Glencar Estates	2,390	2,425	2,320	2,425	2,425	0%	2,425	0%
79- Woodside	1,610	1,590	1,600	1,590	1,590	0%	1,590	0%
79- Hyde Park	2,220	2,305	2,200	2,305	2,305	0%	2,305	0%
79- Walnut Grove	560	575	550	575	575	0%	575	0%
79- Vineyard Vista	2,090	2,180	2,080	2,180	2,180	0%	2,180	0%
79- Orchard Estates	3,020	3,130	3,000	3,130	3,130	0%	3,130	0%
79- Chaudhary Estates	0	1,220	1,400	1,220	1,220	0%	1,220	0%
79- Mills	1,605	1,670	1,600	1,670	1,670	0%	1,670	0%
Revenue Total	\$ 702,140	720,235	603,728	710,235	710,235	0%	710,235	0%

Expenditures

72- Tierra Grove	3,290	4,975	9,476	2,208	8,918	304%	8,926	0%
73- Altavina	10,455	11,145	14,227	12,282	12,651	3%	13,030	3%
74- Siverado Creek	47,355	34,190	50,378	41,032	51,865	26%	51,926	0%
75- Lake Park	32,335	10,465	15,000	21,270	67,598	218%	67,660	0%
76- River Park	3,230	14,015	380,000	380,000	981,575	158%	31,665	-97%
77- Napa Valley Corporate Park	191,740	428,310	260,000	297,447	257,231	-14%	257,737	0%
78- Linda Vista	18,560	0	0	0	438	0%	463	6%
79- Oak Ridge	3,015	1,770	3,280	2,235	2,768	24%	2,788	1%
79- Hillview Park	1,340	1,295	1,610	430	2,224	418%	2,244	1%
79- Sunrise Meadows	2,355	530	2,400	941	3,081	228%	3,101	1%
79- Foxridge	3,350	1,250	3,000	1,357	3,575	164%	3,596	1%
79- Trancas	1,160	360	1,700	537	2,264	322%	2,284	1%
79- Oxford Gardens	1,480	320	960	708	1,971	178%	1,991	1%
79- Rancho Las Flores	4,210	915	4,080	2,131	4,866	128%	4,887	0%
79- Dry Creek Village	1,900	790	2,280	1,593	3,071	93%	3,091	1%
79- Glencar Estates	1,955	710	2,320	1,472	3,222	119%	3,242	1%
79- Woodside	1,710	1,370	1,600	1,162	2,667	130%	2,688	1%
79- Hyde Park	2,310	530	2,200	472	1,558	230%	1,578	1%

Landscaping and Lighting District Funds Summary

	Actual 2004-05	Actual 2005-06	Amended Budget 2006-07	Estimated 2006-07	Adopted 2007-08	%	Adopted 2008-09	%
Expenditures (continued)								
79- Walnut Grove	625	240	550	0	903	0%	922	2%
79- Vineyard Vista	2,235	760	2,080	879	1,961	123%	1,981	1%
79- Orchard Estates	2,425	835	3,000	1,108	2,566	132%	2,587	1%
79- Chaudhary Estates	1,725	470	1,400	530	2,113	299%	2,133	1%
79- Mills	1,440	435	1,600	794	2,365	198%	2,385	1%
Expenditure Total	\$ 340,200	515,680	763,141	770,588	1,421,451	84%	472,905	-67%
Net Contribution / (Use)	361,940	204,555	(159,413)	(60,353)	(711,216)	1078%	237,330	-133%
Fund Balance								
72- Tierra Grove	13,810	13,710	8,934	16,377	12,334	-25%	8,283	-33%
73- Altavina	9,620	9,030	5,692	7,303	5,207	-29%	2,732	-48%
74- Siverado Creek	54,585	51,810	35,511	42,193	21,743	-48%	1,232	-94%
75- Lake Park	682,575	782,150	847,150	870,920	913,362	5%	955,742	5%
76- River Park	1,537,840	1,745,100	1,535,100	1,576,375	806,075	-49%	985,685	22%
77- Napa Valley Corporate Park	229,565	92,850	102,850	86,998	121,362	39%	155,220	28%
78- Linda Vista	714,550	728,510	728,510	742,470	755,992	2%	769,489	2%
79- Oak Ridge	7,940	9,595	9,595	10,785	11,442	6%	12,079	6%
79- Hillview Park	4,325	4,710	4,710	5,960	5,416	-9%	4,852	-10%
79- Sunrise Meadows	4,820	6,875	6,875	8,519	8,023	-6%	7,507	-6%
79- Foxridge	6,950	8,775	8,775	10,493	9,993	-5%	9,472	-5%
79- Trancas	3,560	4,975	4,975	6,213	5,724	-8%	5,215	-9%
79- Oxford Gardens	2,125	2,805	2,805	3,097	2,126	-31%	1,135	-47%
79- Rancho Las Flores	12,340	15,860	15,860	18,164	17,733	-2%	17,281	-3%
79- Dry Creek Village	745	3,405	3,405	5,262	5,641	7%	6,000	6%
79- Glencar Estates	5,075	6,790	6,790	7,743	6,946	-10%	6,129	-12%
79- Woodside	4,460	4,680	4,680	5,108	4,031	-21%	2,933	-27%
79- Hyde Park	4,675	6,450	6,450	8,283	9,030	9%	9,757	8%
79- Walnut Grove	1,275	1,610	1,610	2,185	1,857	-15%	1,510	-19%
79- Vineyard Vista	4,665	6,085	6,085	7,386	7,605	3%	7,804	3%
79- Orchard Estates	6,480	8,775	8,775	10,797	11,361	5%	11,904	5%
79- Chaudhary Estates	2,825	3,575	3,575	4,265	3,372	-21%	2,459	-27%
79- Mills	3,445	4,680	4,680	5,556	4,861	-13%	4,146	-15%
Fund Balance	\$ 3,318,250	3,522,805	3,363,392	3,462,452	2,751,236	-21%	2,988,566	9%

*THIS PAGE
INTENTIONALLY
LEFT BLANK*