FUND DESCRIPTIONS

100 **General Fund** – The General Fund is the primary operating fund of the City. All revenues that are not allocated by law or contractual agreement to a specific fund are accounted for in the General Fund. General Fund resources can be utilized for any legitimate governmental purpose.

SPECIAL REVENUE FUNDS - The Special Revenue Funds are used to account for revenue sources for which expenditures are restricted, by law or administrative action, to specific purposes.

130 **Public, Education, and Government (PEG) Fund** – California's Digital Infrastructure Competition Act (DIVCA) became effective January 1, 2007 and authorizes entities that desire to provide video services, such as cable television, to obtain a State Franchise. The adoption of Ordinance No. 14-07 by Council on June 26, 2007 ensured that local cable providers would submit a PEG access fees to the City. The PEG fee revenues are restricted by State regulations for the exclusive use of the City's Government Access (Channel 3) and Local Access (Channel 6) programming.

150 **O.C.P.T. Building Maintenance** – Revenues received from agreement of utilization of a city-owned facility to a non-profit organization, Orange Children and Parents Together (O.C.P.T.). The revenues provide for both on-going annual maintenance and long term capital improvements for this facility. The expenditures related to maintaining the facility are accounted for in this fund.

220 **Sanitation and Sewer** - All revenues and expenditures related to sanitation and sewer services provided by the City. These services include trash collection, recycling, sewer cleaning, storm drain maintenance, street tree maintenance, street sweeping, code enforcement, and integrated waste management.

263 **Traffic Improvement – Measure M2** – On November 1990, Orange County voters approved Measure M, a half-cent local transportation sales tax for 20 years. The Measure M2 Transportation Investment Plan is a thirty year program to provide funds for transportation improvement projects and programs.

270-272 **Special Gas Tax Funds** - The receipt and disbursement of gas tax funds apportioned under Street and Highway Code Section 2105, 2106, 2107 and 2107.5 and used for maintenance and construction of city streets and roads are accounted for in these funds.

280-286 **Transportation System Improvement Program (T.S.I.P.) Funds** - Developer impact fees collected for the purpose of improving the transportation system are accounted for in these funds. A separate fund has been established for each specific geographic area for which these development fees are collected. Fees are collected in accordance with Government Code section 66000 et. seq.

291 **Landscape District Fund** – Assessments levied for the purpose of maintaining the landscaping of medians and other public common areas are accounted for in these funds. A separate fund has been established for each assessment district for which these assessments are levied. These districts have been formed pursuant to Streets and Highway Code Section 22500 et.seq.

FUND DESCRIPTIONS

310-315 **Community Development Block Grant (C.D.B.G.)** - Grant funds received under this federal program are accounted for in these funds. The program is administered by the U.S. Department of Housing and Urban Development (H.U.D.) to assist cities and counties in developing programs and projects that benefit low and moderate-income residents.

317 **H.O.M.E. Grant** – Grant funds received under the HOME Investment Partnerships Act, administered by the U.S. Department of Housing and Urban Development (H.U.D.) are used to expand the supply of safe, sanitary, and affordable housing for low income families with primary attention to rental housing. Not less than 15 percent of the annual allocation must be reserved for investment in housing to be developed, sponsored, or owned by Community Development Housing Organization.

CAPITAL PROJECT FUNDS - The Capital Project Funds are used to account for the acquisition or construction of major capital improvements other than those financed by Internal Service, Proprietary or Redevelopment Funds.

500 **Capital Projects** - Capital projects funded with general fund revenues are accounted for in this fund.

510-511 **Park Acquisition & Development Fund** - Park Development fees collected to fund the acquisition, construction, and renovation of park facilities are accounted for in this fund.

520 **Sewer Construction** - Sewer development fees collected to fund the construction of sewer mains needed as a result of new residential and commercial development are accounted for in this fund.

540 **Old Towne Parking Facility** - Revenues from the monthly use of city-owned parking lots in the Old Towne area and the expense of maintaining those lots is accounted for in this fund.

550 **Reimbursable Capital Projects** - Projects for which the City is the lead agency and for which funding is provided by a grant or through another agency are accounted for in this fund.

560 **Fire Facilities Area Funds** - Developer fees collected for the purpose of constructing or improving fire facilities are accounted for in these funds. A separate fund has been established for each specific geographic area for which these development fees are collected.

ENTERPRISE FUND - The Enterprise Funds are used to account for City operations that are financed and operated like private business enterprises. The use of this type of fund permits user charges to finance or recover the costs, including depreciation, of providing the services to the public on a continuing basis.

600 **Water Capital Projects** - A portion of the revenue collected on the water bill is allocated to this fund to pay for capital expenditures related to the water utility system.

FUND DESCRIPTIONS

INTERNAL SERVICE FUNDS - The Internal Service Funds are used to account for the financing of goods and services provided by one department or agency to other departments or agencies on a cost reimbursement basis.

720 **Equipment Replacement** - The purchase of replacement City vehicles is accounted for in this fund. A monthly "depreciation" charge is assessed to each department to fund the replacement of the vehicles used by the department.

725 **Major Building Improvements** - Major building improvements are accounted for in this fund. Transfers are made from the general fund to fund these improvements.

790 **Computer Replacement** - Purchases of computer equipment are accounted for in this fund. The funding for these purchases is provided through a transfer from the general fund and an allocation to all non-general fund programs

SUCCESSOR (FORMERLY REDEVELOPMENT) AGENCY FUNDS – The Successor Agency funds are used to account for the activities of the Successor Agency, including operations, capital project and debt service.

914 & 942 **Project Area Taxable Projects Funds** - The proceeds from the issuance of taxable bonds or notes pledged by tax increment revenues are accounted for in these funds. Expenditures are primarily used for "private purposes", such as commercial development activities within the project area, but can be used for any legal redevelopment purpose. A separate fund is maintained for each project area's taxable debt issues.

940 **Project Area Administration and Loan Fund** – Redevelopment Agency project area operations expense and commercial rehabilitation loans are accounted for in this fund. Revenue sources are project area "excess" tax increment receipts and repayments of principal and interest on commercial loans.

943 & 944 **Project Area Tax-Exempt Projects Funds** - The proceeds from the issuance of tax-exempt bonds or notes pledged by tax increment revenues of the combined project area are accounted for in this fund. Expenditures are restricted to "public purpose" activities as defined by California Redevelopment Law.

City of Orange

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