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.

120 **Proposition 172** - All revenues and expenditures related to Proposition 172, which was approved by California voters in 1992 are accounted for in this fund. Proposition 172 approved a ½ cent sales tax to be used for public safety purposes only.

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.

245 **Air Pollution Reduction** - The receipt and disbursement of funds related to programs to improve air quality pursuant to Assembly Bill 2766 are accounted for in this fund.

262 **Traffic Improvement - Measure M -** The receipt and disbursement of funds received pursuant to Measure M, approved by Orange County voters in November 1990, are accounted for in this fund. Measure M authorized a local ½ cent sales tax for twenty years to provide funds solely for transportation improvement projects and programs. The revenue source for this fund is Local Turnback.

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.

280-285 **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.

286 **Transportation System Improvement Authority (T.S.I.A.) Fund -** Developer impact fees collected for the purpose of improving the transportation system in an area where a Joint Powers Authority (JPA) has been established by the Cities of Orange and Santa Ana. The responsibility for accounting for the financial activity of this JPA fund transfers annually between the two cities.

290-293 **Landscape District Funds** - Assessments levied for the purpose of maintaining landscaping of medians and other public common areas are accounted for in these funds. A separate fund has been established for each Assessment District area for which these assessments are levied. These districts have been formed pursuant to Streets and Highways 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.

320 **California Parklands Grants** – Proposition 12 and Proposition 40 Bond Act funds, received from the state for the acquisition, development, and renovation of parks and open space, are accounted for in this fund. These grants contain both per capita and competitive components and are designed to promote Clean Water, Clean Air, and Safe Neighborhood Parks.

340 **Traffic Congestion Relief Fund (T.C.R.F.) -** State grant fund, resulting from the passage of Proposition 42, for the relief of traffic congestion through the preservation, maintenance and rehabilitation of the local street and road system.

355-357 **Asset Seizure Funds –** Funds received pursuant to narcotic and seizure law, which are restricted to support law enforcement activities, are accounted for in these funds.

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.

530 **Drainage District** - Drainage fees collected for the purpose of funding the construction of storm drains necessitated as a result of new commercial and residential construction are accounted for in this fund.

FUND DESCRIPTIONS

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.

551 **County Park Grants** – Funds received from the County of Orange for the development of Grijalva Park at Santiago Creek 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.

573 **Library Impact Fee –** Developer fees collected for the purpose of constructing or improving library facilities.

575 **800 MHz Communications Fund –** The purchase of communications equipment related to the City's 800 MHz system is accounted for in this fund. These funds represent the City's portion of bond proceeds to be used for the acquisition of communications equipment.

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.

594 **Serrano Heights Community Facilities District -** Assessments levied for the purpose of constructing facility improvements in the Serrano Heights area are accounted for in this fund.

601 **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.

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.

FUND DESCRIPTIONS

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

REDEVELOPMENT AGENCY FUNDS - The Redevelopment Agency funds are used to account for the activities of the Redevelopment Agency, including operations, capital project and debt service.

913 **Housing Set-Aside Loans and Grants –** Transactions related to housing loans, construction of new housing, and the rehabilitation of housing projects are accounted for in this fund. Transfers of the set-aside share of "excess" tax increment and taxable bond proceeds from the project are the source of funds.

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.

941 **Housing Set-Aside Funds** - The 20% of tax increment revenues required by law to be "set aside" for low income housing purposes are accounted for in this funds. Various housing projects and programs are funded through this revenue source.

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.