

SPECIAL REVENUE FUNDS

The Special Revenue Funds account for the proceeds of specific revenue sources that are legally restricted to expenditure for specific purposes.

Bikeway – To account for monies received from the State of California restricted for bicycle and pedestrian facilities available under Article 3 of Transportation Development Act (SB821).

Bridge and Thoroughfare – To account for monies received from developers for street and highway construction through bridge and thoroughfare districts.

Developer Fees – To account for monies received from developers for street improvements.

Gas Tax – To account for monies received and expended from the state and county gas tax allocation restricted to fund various street highway improvements including maintenance.

Park Improvement – To account for monies received from developers restricted to fund the acquisition and development of new park land space.

Proposition A – As “Proposition A” increased sales tax in Los Angeles County by one-half percent (.5%), this fund accounts for financial activity relative to the City’s share of these monies. “Proposition A” revenue is to be used for transportation-related purposes.

Special Assessment – To account for monies received for small assessment districts.

State Park – To account for grant monies received from the State of California Department of Parks and Recreation for construction or improvements of park lands within the City.

TDA Funds – To account for monies received from the State of California under Article 8 of the Transportation Development Act (TDA). These funds may be used for local streets and road expenditures when the City’s unmet transportation needs have been satisfied.

Traffic Safety – To account for monies received from vehicle code fines. This fund is used to finance law enforcement expenditures.

CDBG (Community Development Block Grant) – To account for Federal entitlements under the Housing and Community Development Act of 1974, as amended. The City Council annually allocates CDBG Funds to various programs.

FAU (Federal Aid Urban) – To account for receipts and disbursements of Federal contributions to infrastructure capital improvements.

Proposition C – As “Proposition C” increased sales tax in Los Angeles County by one-half percent (.5%), this fund accounts for financial activity relative to the City’s share of these monies. “Proposition C” revenue is to be used for transportation-related purposes.

SPECIAL REVENUE FUNDS (Continued)

AQMD (Air Quality Management District) – To account for revenues and expenditures for Air Quality Management.

Aid to Cities – To account for receipts and disbursements associated with County Aid to cities grant.

Earthquake – To account for receipts and disbursements associated with reconstruction projects as a result of the 1994 Northridge earthquake.

Landscape Maintenance District #1 – To account for receipts and disbursements for a landscape district.

Stormwater Utility – To account for receipts and disbursements for stormwater and run-off programs.

Economic Development Administration – To account for receipts and disbursements for the EDA grant.

Miscellaneous Grants – To account for receipts and disbursements for non-federal miscellaneous grants.

Sewer Maintenance – To account for monies received from developers as sewer frontage fees to be used to fund sewer maintenance projects.

OCJP Grant – To account for receipts and disbursements for the OCJP grant.

BJA Law Enforcement – To account for receipts and disbursements for the BJA law enforcement grant.

Supplemental Law Grant – To account for receipts and disbursements for the supplemental law grant.

HOME – To account for receipts and disbursements for the activity for the HOME grant program.

State Transportation Program – To account for receipts and disbursements for the state transportation program.

Federal Grants – To account for receipts and disbursements of miscellaneous federal grant monies not accounted for in other funds.

Library Facilities Fee – To account for receipts and disbursements for the library facilities.