

OTHER GOVERNMENTAL FUNDS

SPECIAL REVENUE FUNDS

The Special Revenue Funds are used to account for the proceeds of specific revenue sources that are legally restricted to expenditures 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).

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 (Transportation Development Act) - To account for monies received from the State of California under Article 8 of the 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.

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.

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

OTHER GOVERNMENTAL FUNDS
(CONTINUED)

SPECIAL REVENUE FUNDS
(CONTINUED)

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

Landscape Maintenance District - To account for receipts and disbursements for a landscape district.

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

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.

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.

Library Facilities Fees - To account for receipts and disbursements for the library facilities.

FAU (Federal Aid Urban) - To account for receipts and disbursements of Federal grant funds for infrastructure capital improvements.

DEBT SERVICE FUNDS

The Debt Service Funds are used to account for the accumulation of resources for, and payment of, interest and principal on general long-term debt.

General City Debt - To account principal and interest payments on the City's general long-term obligations.

Redevelopment Agency - To account for debt service on loans from the City to the Redevelopment Agency.

Public Financing Authority - To account for principal and interest payments on the 1991 Revenue Bonds issued by the Santa Clarita Public Financing Authority.

OTHER GOVERNMENTAL FUNDS
(CONTINUED)

CAPITAL PROJECTS FUNDS

The Capital Projects Funds are used to account for the acquisition or construction of the City's major capital facilities, other than those financed by proprietary funds.

Redevelopment Agency - To account for the construction of all capital projects located within the project area financed by the Redevelopment Agency.

Public Financing Authority - To account for the construction of all capital projects with public financing authority funds.