# Object Designations
## Line Item Title and Description

### Personnel

**7011** **Regular Employees**: Provides for compensation for full-time, regular employees.

**7015** **Temporary Employees**: Provides for compensation for temporary employees.

**7017** **Overtime**: Provides compensation for overtime at one and one-half times the regular salary.

**7101** **Health and Welfare**: Provides for benefits for accidental death, dismemberment and life insurance for full-time regular employees.

**7110** **Life Insurance**: Provides for City-paid benefit of life insurance.

**7115** **Long-Term Disability Insurance**: Provides for employee benefits for disability insurance.

**7120** **Medicare Expense**: All employees must contribute 1.45% and City to match.

**7130** **Workers Compensation**: Provides for City-paid benefits pursuant to State law.

**7140** **PERS**: Provide for City-paid benefits for employee's retirement system.

**7150** **Deferred Compensation**: Provides for City-paid benefits for deferred compensation plan.

**7160** **Unemployment Taxes**: Provides for City-paid benefits for unemployment insurance.

### Operations

**7301** **Publications and Subscriptions**: Provides for publications and subscriptions.

**7302** **Travel and Training**: Provides for all travel, conference, meeting and training sessions generally requested by the City and taken on City time.

**7303** **Membership and Dues**: Provides for membership fees and dues of professional organizations.

**7304** **Relocation**: Provides for relocation expenses incurred in moving.

**7305** **Education Reimbursement**: Provides education reimbursement for employee development related to the improvement of the position. Generally requested by employee and taken on own time. Requires prior approval.

**7306** **Automobile Allowance/Mileage**: Provides for monthly automobile allowance and mileage reimbursement incurred in use of personal vehicle on City business.

**7307** **Office Supplies**: Provides for the purchase of office supplies.

**7308** **Printing**: Provides for outside printing.

**7309** **Postage**: Provides for postal expenses for City mailings.

**7310** **Advertising**: Provides for advertising and legal notices of various City activities.

**7311** **Film Processing**

**7312** **Special Departmental Supplies**: Provides special supplies specific to the individual department as opposed to general office supplies.

**7313** **Uniforms**: Provides for clothing and equipment required primarily by field personnel.

7314 **Commissions**

7315 **Rents/Leases**: Provides for rental or leases of buildings and structures required for City use.

7316 **Equipment Rental**

7317 **Elections**

7318 **Appeals/Filing Fees**: Provides for special appeals by the City to various County, state or other agencies.

7320 **Promotion and Publicity**: Provides for the expense of community events and the publicity of the City.

7323 **Reg 15 Incentives Program**

7324 **Small Tools**: Provides for budget and tracking of specialty tools and equipment under $500.

7325 **Equipment Rental**: Provides for rental of equipment not owned by the City.

7326 **Janitorial Supplies**

7330 **Maintenance/Supplies**

7331 **Landscape Maintenance/Supplies**

7332 **Equipment Maintenance/Supplies**: Provides for the costs of maintenance and supplies for City equipment.

7333 **Janitorial Supplies**

7334 **Supplies - Curb & Sidewalk**

7335 **Special Sup Striping**

7336 **Special Supplies - Weed Abatement**

7340 **Vehicle Fuel**: Provides for fuel for all City fleet vehicles.

7350 **Forfeit Refunds**

7360 **Computer Software Purchase**

7370 **Utilities**: Consolidated account for various utilities cost.

7371 **Electric Utility**: Provides for electric service.

7372 **Gas Utility**: Provides for gas service.

7373 **Telephone Utility**: Provides for telephone service.

7374 **Water Utility**: Provides for water service.

7380 **Co-Sponsorships**

7381 **4th of July Co-Sponsorship**

7400 **Contingency**

7401 **Council Contingency**: Provides operating contingency money at budget time for the City Council to access for unanticipated items during the course of the fiscal year.

7402 **Elsmere Legal Reserve**: Provides for funds to continue to implement strategy to defeat an Elsmere Canyon landfill.

7403 **FEMA Reserve**: Provides for funds for items potentially disallowed for reimbursement by FEMA.

**7700** **Allocations**: Allocations provide for distribution of City-wide costs to specific budget programs.

**7701** **Computer Replacement**: Funds set aside for future replacement of computer hardware over time.

**7702** **Insurance Reimbursement**: Provides for future receipt of funds expended to repair and maintain items damaged or stolen.

**7704** **Equipment Replacement**

**8001** **Contractual Services**: Provides for long-term contractual agreements with primarily professional consulting firms and Los Angeles County.

**8081** **Local Bus**

**8082** **Dial A Ride**

**8083** **SCV Downtown Commuter**

**8086** **Public Dial-A-Ride**

**8088** **Commuter Rail**

**8110** **Professional Services**: Provides for professional services/retainers.

**Capital Outlay**

**8601** **Furniture and Fixtures**: Provides for the purchase of office furniture and fixtures for City buildings and structures.

**8610** **Equipment**: Provides for the purchase of equipment for use by City employees at City buildings, structures and locations.

**8620** **Land**: Provides for the acquisition of land for City use.

# Glossary of Terms

**Appropriation** - An authorization by the City Council to make expenditures and to incur obligations for a specific purpose within a specific time frame.

**Assessed Valuation** - A dollar value placed on real estate or other property by Los Angeles County as a basis for levying property taxes.

**Audit** - A view of the City's accounts by an independent auditing firm to substantiate fiscal year-end fund, salaries, reserves and cash on hand.

**Beginning/Ending (Unappropriated) Fund Balance** - Unencumbered resources available in a fund from the prior/current fiscal year after payment of the prior/current fiscal year's expenditures. This is not necessarily cash on hand.

**Bond** - A City may raise capital by issuing a written promise to pay a specific sum of money, called the face value or principal amount, at a specific date or dates in the future, together with periodic interest at a special rate.

**Budget** - A fiscal plan of financial operation listing an estimate of proposed appropriations or expenditures and the proposed means of financing them for a particular time period. The budget is proposed until it has been approved by the City Council. Santa Clarita's annual budget encompasses one fiscal year (July 1 through June 30.)

**Capital Improvement** - A permanent addition to the City's assets, including the design, construction, or purchase of land, buildings, or facilities, or major renovations of same.

**Capital Improvement Program (CIP)** - A financial plan of proposed capital improvement projects with single-and multiple-year capital expenditures/expenses. The Capital Improvement Program plans for five years and is updated annually.

**Capital Project Categories** - Each Capital Project included in the budget and CIP is placed in one of eight categories based on the nature of the improvement. The eight categories and their general definitions are:

1. Beautification & Landscaping - These projects involve some aspect of the aesthetics of the community. Many include landscaping.
2. Circulation - These projects improve the efficiency and safety of the roadway systems.
3. Emergency - These projects provide repair or restoration of infrastructure or structural damage caused by natural disasters.
4. Facilities & Buildings - These projects will provide new City facilities or significant improvements to existing facilities.
5. Maintenance - These projects are larger scale ongoing maintenance efforts that result in a lengthened service life of infrastructure and upgrades to more state-of-the-art equipment/facilities.
6. Parks - These projects involve acquisition and development of active and passive City park lands.
7. Resource Management & Conservation - These projects provide facilities to assist the citizens and businesses in the City to conserve natural resources and to enhance the sustainability of the community and region.
8. Streets & Bridges - These projects provide enhancements to the street and bridge infrastructure in the City. Projects include road widenings, realignments, bridge barrier retrofits, etc.
9. Trails & Transit - The projects in this category provide "multi-modal" transportation opportunities within the

community. Projects include trails, access ramps, sidewalks, bus facilities, etc.

**Capital Outlay** - A budget appropriation category which budgets all equipment having a unit cost of more than $500 and an estimated useful life of over one year.

**Capital Projects** - Physical structural improvements with a cost of $5,000 or more and a useful life of one year or more. Examples include a new park, building modifications or road construction.

**City Manager's Transmittal Letter** - A general discussion of the approved budget 5-Year CIP. The letter contains an explanation of principal budget and CIP items and summaries.

**Debt Service** - Payment of the principal and interest on an obligation resulting from the issuance of bonds, notes, or Certificates of Participation (COP's).

**Debt Service Requirements** - The amount of money required to pay interest on outstanding debt and required contributions to accumulate monies for future retirement of term bonds.

**Deficit** - An excess of expenditures or expenses over revenues (resources).

**Department** - It is the basic unit of service responsibility encompassing a broad array of related activities.

**Division** - A subsection (or activity) within a department which furthers the objectives of the City Council by providing specific services.

**Encumbrances** - A legal obligation to pay funds, the expenditure of which has not yet occurred. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Expenditure** - The actual spending of funds set aside by an appropriation.

**Expense** - The actual spending of funds set aside by an appropriation.

**Fiscal Year** - A twelve-month period of time to which a budget applies. In Santa Clarita, it is July 1 through June 30.

**Fund** - An independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created.

**Fund Balance** - The amount of financial resources available for use. Generally, this represents the detail of all the annual operating surpluses and deficits since the fund's inception.

**General Fund** - The primary fund of the City used to account for all revenues and expenditures of the City not legally restricted as to use. This fund is used to offset the cost of the City's general operations. All revenues which do not have to be placed in a separate fund are deposited in the general fund. All expenditures must be made pursuant to appropriations which lapse annually and at the end of the fiscal year.

**General Obligation Bond** - Bonds used for various purposes and repaid by the regular (usually via the General Fund) revenue raising powers of the City.

**Grant** - Contributions, gifts of cash, or other assets from another governmental entity to be used or expended for a specific purpose, activity, or facility. An example is the Community Development Block Grant provided by the Federal Government.

**Interfund Transfers** - Monies transferred from one fund to another. Such money is transferred to finance the operations of another fund or to reimburse the fund for certain expenditures.

**Internal Service Fund** - An Internal Service Fund provides services to other City departments and bills the various other funds for services rendered, just as would private business.

**Materials, Supplies, and Services** - Expenditures for materials, supplies, and

services which are ordinarily consumed within a fiscal year and which are not included in departmental inventories.

**Municipal Code** - A book that contains the City Council approved ordinances currently in effect. The Code defines City policy with respect to areas such as planning, etc.

**Objectives** - The expected results or achievements of a budget activity.

**Operating Budget** - Annual appropriation of funds for ongoing program costs, including salaries and benefits, services and supplies, debt service, capital outlay and capital improvements.

**Operations and Maintenance** - A section of the budget that addresses all the programs and day-to-day operating costs associated with the day-to-day operations of a division or a department.

**Ordinance** - A formal legislative enactment by the City Council. It has the full force and effect of law within City boundaries unless pre-empted by a higher form of law. An Ordinance has a higher legal standing than a Resolution.

**Priority Unfunded** - This "funding source" is utilized in the CIP to identify key projects that are planned but for which specific funding allocations and sources have not been identified.

**Prior Year Actuals** - This column in the CIP is used to identify those monies expended during the course of the project prior to the current fiscal year. It becomes part of the "total" column for easy identification of total project costs.

**Reimbursement** - Payment of amount remitted on behalf of another party, department, or fund.

**Reserve** - An account used to record a portion of the fund balance as legally segregated for a specific use.

**Resolution** - A special order of the City Council which has a lower legal standing than an ordinance.

**Revenues** - Amount received for taxes, fees, permits, licenses, interest, intergovernmental sources, and other sources during the fiscal year.

**Revenue Bonds** - A type of bonds usually issued to construct facilities. The bonds are repaid from the revenue produced by the operation of these facilities.

**Salaries and Benefits** - A budget category which generally accounts for full-time and temporary employees, overtime expenses, and all employee benefits, such as medical, dental, and retirement.

**Special Revenue Funds** - This fund type collects revenues that are restricted by the City, State, or Federal Government as to how the City might spend them.

**Unfunded Projects** - This section of the CIP contains a listing of capital needs that have been identified but for which funding has not been identified.

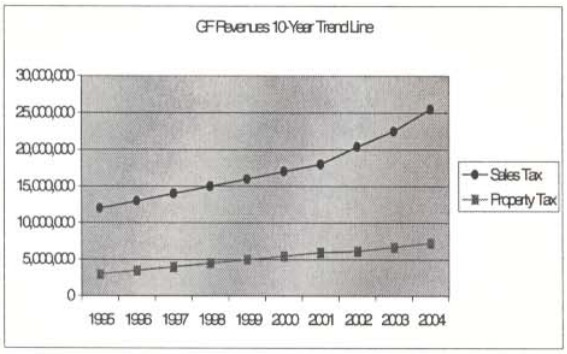
## REVENUES

The City of Santa Clarita provides many services to its residents such as Police, Fire, Park and Recreation, Library Services, etc. These services are not without a cost to the taxpayer. It is the task of City officials to produce the necessary revenue to satisfy the ever-growing demand for local services.

The City of Santa Clarita receives revenue from many sources to offset the costs of its operations. Revenue is received from sales taxes, property taxes, and many other sources. For each fiscal year, the City's revenues are estimated. This section will describe the 51 major revenue sources available to the City. The budget summaries will provide a more detailed breakdown of all revenues. Major revenue sources are as follows:

1. Sales and Use Tax - Sales and use tax is imposed on retailers for the privilege of selling, at retail, within the City limits. This tax is based on the sales price of any taxable transaction of tangible personal

property. The Bradley-Burns Uniform Local Sales and Use Tax Law, adopted in 1955, extends the authority to impose local sales tax to counties. One percentage point of the sales tax collected by the State Board of Equalization is allocated back to the City for general purposes. Sales tax continues to be the City's largest revenue source accounting for 44% of the General Fund, or $25.5 million.




2. Property Tax - Property tax is imposed on real property (land and permanently attached improvements, such as buildings) and tangible personal property located within the City. The tax comprises one percent of the assessed value of the property. Property tax has grown steadily over the past five years, demonstrating a 9.2% increase over last year at $6.7 million for fiscal year 2002-2003.

3. Highway Encroachment Permits - These fees are collected under the provisions of the City's Highways Permit Ordinance and defray the cost of services for processing, plan review, and inspection services of construction and/or encroachment within City streets. Types of projects would include new driveways, utility service cuts, bus benches, newspaper racks, movie company productions, parades, etc.

4. Interest - Interest income is earned as the City invests its idle funds in various investment media. The goal of the City's investment is to protect each investment while achieving the highest rate of return. The City Treasurer (Director of Finance) handles the City's investment portfolio.

5. Motor Vehicle In-Lieu - Motor Vehicle In-Lieu is a state vehicle license fee imposed on motorists for the privilege of operating a motor vehicle on the public highways. This fee is two percent of the depreciated interest value of all motor vehicles and is imposed "in-lieu" of a local property tax.

6. Community Development Black Grant - The Community Development Block Grant (CDBG) program was designed by the Department of Housing and Urban Development (HUD) to revitalize low and moderate income areas within a city. The CDBG monies are restricted by specific provisions.

7. CDBG Emergency Supplemental - The Department of Housing & Urban Development provided funding to the City to assist in earthquake recovery. Eligible projects must meet the criteria of the CDBG Program and must also be used for projects directly related to emergency expenses resulting from the January 1994 Northridge earthquake.

8. Real Property Transfer Tax - One-half of the deed transfer tax collected by the County Recorder is remitted to the City. The tax is levied at the rate of $.55 per $500 of the face value of the deed.

9. Transient Occupancy Tax - The Transient Occupancy Tax is 10 percent of the cost of a hotel room tax imposed on "transients" who occupy a room or rooms in a hotel, inn, motel, tourist home, or other lodging facility within the City's limits.

10. State Gas Tax - The State Gas Tax is derived from State of California on gasoline purchases and is allocated, on a share basis, to cities. The Gas Tax revenues are restricted to the construction, improvements and maintenance of public streets.

11. Business License Tax - The Business License Tax is imposed for the privilege of conducting business within the City. This is presently collected by Los Angeles County and redistributed to Santa Clarita.

12. Building Permits - The City requires that building permits be obtained to ensure

that structures meet specific standards. The City requires various construction permits for activities such as the installation of electric, plumbing and sewage facilities. The City charges a fee for issuing these permits in order to recover only the costs incurred.

13. Code Fines - Fines for traffic violations, both moving and parking, are remitted to the City in which the violations occurred. This revenue includes monies collected by the courts for tickets written by the California Highway Patrol. Actual allocation of revenue is distributed by the courts.

14. Franchise Tax - The Franchise Fee is imposed on various utilities and organizations which permit them to use and operate those facilities within the City.

15. Subdivision Maps/Improvements - These fees are collected under the provisions of the City's Subdivision Ordinance tentative map approval from the Planning Commission. The fees cover processing plan review and inspection services for tract and parcel maps and street, sewer and storm drain improvements plans.

16. Certificate of Compliance Fees - These are fees collected to defray the cost of processing and recording a certificate or conditional certificate of compliance. The certificate affirms the City's approval that lots which were not shown on an approved tract, parcel map or record of survey are legal lots and may be sold, leased or financed provided certain development standards are followed.

17. Building and Safety Fees - These are fees collected under the provisions of the City's Building, Plumbing and Mechanical and Electrical Codes. These fees are paid by builders, developers and homeowners and defray the cost of services for processing, plan review and inspection of buildings, grading, swimming pools, patios, etc.

18. Animal Licenses - Provides for the fees paid to the City generated from the sale of animal licenses and violations from the Los Angeles County Department of Animal Care and Control.

19. Court Fines, Forfeitures and Penalties - Represents amounts received for fines in violation of City ordinances or penal code violations. Remittances are collected by the County and forwarded to the City.

20. Rental of City Hall Space - This account provides for amounts received from the rental of City Hall office space.

**Revenue from Other Agencies**

21. State Trailer Coach In-Lieu Tax - Provides for amounts received from the State-collected In-Lieu taxes on trailer coaches.

22. State Cigarette Tax - Provides for funds received from the State for tax on cigarettes.

23. Off-Highway License Tax - This account provides for the amounts received from the State-collected In-Lieu taxes on off-highway vehicles.

**Services for Current Services**

24. Variance Application Fees - A fee is paid for an application to vary from the standards of the Zoning Ordinance requirements.

25. Sales of Maps and Publications - Provides for the receipt of fees for the sale of various maps, publications and photocopies.

26. Industrial Waste Inspection Fees - Provides for the receipt of funds for industrial waste inspections by the County.

27. Parks and Recreation Use Fees - Fees collected from use of parks and participation in recreation activities.

**Other Revenues**

28. Risk Management Claims Reimbursement - Monies received by City for reimbursement on insurance claims, accidents, recovery and other settlements.

29. Miscellaneous Revenues - This account provides for the fees collected for miscellaneous services, i.e., processing

returned checks or photocopying documents.

30. County Aid to Cities (CATC) - This account provides for funds allocated by the County of Los Angeles for construction or maintenance on City streets that tie into the County Master Highway Plan. The funds were allocated on a share basis.

31. Regional Surface Transportation Program (RSTP) - These federal funds are derived from the Intermodal Surface Transportation Efficiency Act (ISTEA) of 1991. The funds are placed on reserve with the Los Angeles County Metropolitan Transportation Authority (MTA). The funds are allocated to the City for a variety of infrastructure improvement projects. The expenditure of these funds must be approved in advance by Caltrans and must be included in the Regional Transportation Improvement Plan (RTIP). Note: This funding program replaced the Federal Aid Urban (FAU) program.

32. Transportation Enhancement Activities (TEA) - Beginning in 1992, the state reserved $200 million of ISTEA funds for TEA. Cities throughout the state will receive $6 million dollars over a six-year period. Funding provisions stipulate that these funds be used to improve the quality of life in or around transportation facilities for projects that go over and above the required mitigation and normal transportation projects.

33. MTA Grants - The Los Angeles County Metropolitan Transportation Authority (MTA) has been assigned the task of managing and allocating several state and federal funding programs. Cities and counties submit grant applications and compete for the allocation of the funds administered by the MTA. Use of these funds is restricted to the projects for which grants were awarded.

34. State Transportation Development Act (TDA) - The State of California's Transportation Development Act provides state funding to eligible transit system operators for operating and capital purposes. These revenues are derived from 3 cent of the six-cent retail sales tax collected state-wide. The 3 cent is returned by the State Board of Equalization to each county according to the amount of tax collected in that county. Funds received by the MTA include: TDA Article 3 which dedicates two percent of the funds for bicycle and pedestrian facilities; TDA Article 4 which provides funding for municipal transit operators, transit districts, and Joint Power Authorities (approximately 93% of the funds provided through the act); and TDA Article 8 which provides funding for transit and paratransit programs to fulfill unmet transit needs in areas outside the service area of MTA operations.

35. Proposition C - Los Angeles County voters approved an additional ½ cent sales tax for transportation related to Security, Commuter Rail & Transit Centers, Local Return, Transit on Highway, and Discretionary.

36. Proposition C Grants - Los Angeles County voters approved an additional ½ cent sales tax for transportation projects. These funds are distributed through a competitive grant program administered by the Los Angeles County MTA.

37. Proposition 116 - The State of California sold $1.99 billion in general obligation bonds for rail and transportation related projects.

38. Proposition A/Safe Park Entitlement - Project Specific - The Safe Park Bond Act was passed by the voters of Los Angeles County in November 1992. Specific projects were identified and funded by the approval of the Bond Act.

39. Proposition A/Safe Park Entitlement - The Safe Park Bond Act was passed by the voters of Los Angeles County in November of 1992. Entitlement funds are distributed to cities on a per capita basis.

40. Proposition A/Safe Park Grants - This revenue funding source was created pursuant to the passage of the Safe Park Bond Act of 1992, which allowed provisions for a funding distribution on a competitive grant application basis. Cities within Los Angeles County are eligible to

participate in the grant application process.

41. Proposition A - The funding from Proposition A was approved by voters in 1980. Money allocated comes from a ½ cent sales tax and is based on population. The funds must be used for transit projects.

42. Petroleum Violation Escrow Account - This funding source is provided at the state level and is applied for on a competitive basis. PVEA is funded through the Budget Act for Caltrans.

43. Habitat Conservation Fund - Proposition 117 Habitat Conservation Fund was passed by the voters in 1989. Competitive grant funds in various categories are available through July 1, 2020.

44. Public Facilities Bond Act - The City issued Public Facilities Bonds to raise funds for the installation of public infrastructure. These funds must be spent/allocated by a specific date and must be used for infrastructure improvements of some kind.

45. Caltrans - Funds received from the State of California Department of Transportation are related to specific projects for which the City is contracting its services to Caltrans.

46. Developer - These funds are collected by the City through conditions placed on development projects and through developer agreements. Funds collected in this manner are reserved for providing improvements that mitigate the impacts of the development on existing infrastructure as well as for providing needed new infrastructure. This designation is also utilized to identify funding that has been received as a reimbursement from a developer or another public agency for expenditures incurred on their behalf.

47. Hazard Mitigation - The Robert T. Stafford Disaster Relief and Emergency Assistance Act Hazard Mitigation Grant Program provides funds to local governments to eliminate or reduce the long-term risk to human life and property from natural and technological hazards. This program goes into effect when the President of the United States signs a major disaster declaration, which occurred after the January 17, 1994 Northridge earthquake. The City must compete for these grants, and the funds must be used to fund the projects for which the grants were applied.

48. Bridge & Thoroughfare Districts - This funding mechanism was established to gather monies to construct specific roadway improvements necessitated by development of residential, commercial, and/or industrial projects. B&T funds can only be used to construct projects specified in the Engineer's Reports that established the districts.

49. Transit Capital Improvement Program (TCI) - Transit Capital Improvement money is allocated at the state level with (TP & D) Transportation Planning & Development funds and Article 9 (State Gas Tax) funds. TP&D revenues are derived from a sales tax on diesel fuel, State Sales Tax on gasoline over nine cents per gallon, and a "spillover" sales tax. This program is available for specific transit capital projects. Projects rejected by the MTA grant process could receive funding through the TCI program.

50. State Transit Assistance Program (STA) - STA funds are received as a percentage of Proposition A and are used for transportation planning and mass transportation purposes. The State Transit Assistance Program is supported by TP & D revenues which are collected from a sales tax on diesel fuel, State Sales Tax on gasoline over nine cents per gallon, and a "Spillover" sales tax.

51. Economic Development Administration Grants - The Federal Economic Development Administration provides funds for projects related to earthquake recovery. The projects must be related to infrastructure projects, create new investment, and create new jobs. EDA funds are received through a grant process and must be matched with private sector money.

## FUND DESCRIPTIONS

The basic accounting and reporting entity for the City is a fund. A fund is "an independent fiscal and accounting entity used to record all financial transactions related to the specific purpose for which the fund was created." Funds are established for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. The various funds are grouped in fund types and categories as follows:

### Governmental Funds

1. General Fund - The General Fund is used to account for the general operations of the City. It is used to account for all financial resources except those required to be accounted for in another fund.
2. Special Revenue Funds - These funds are used to account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes.
3. Debt Service/General Government - These funds are used to account for the accumulation of resources for, and the payment of, general long-term principal and interest.

**Transportation Fund** - This fund is used to account for monies received from the State of California under Article 8 of the Transportation Development Act (TDA) (a portion of sales tax (Proposition A) revenue restricted to fund transportation related activities). Examples of Transportation Tax Funds are: TDA, Prop A and Prop C.

**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 (B&T)** - 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.

**Park Improvement** - To account for monies received from developers restricted to fund the acquisition and development of new parkland space.

**Proposition A** - To account for monies received through the one-half cent sales tax levied within the County of Los Angeles restricted to fund transit-related projects.

**State Park** - To account for grant monies received from the State of California Department of Parks and Recreation for construction or improvement of parklands within the City.

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

**Community Development Block Grant Funds** - This fund is used to account for monies received and expended by the City as a participant in the Federal Community Development Block Grant (CDBG) Program.

**Gas Tax Fund** - This fund is used to account for monies received and expended from the State Gas Tax allocation. These monies are specified for work on street projects within the City.

### Proprietary Funds

**Internal Service Funds** - These funds are used to account for financing of goods and services provided by one department to other City departments on a cost-reimbursement basis.

**City Self-Insurance Funds** - These funds are used to finance and account for the City's general, liability claim programs and property insurance programs.