

FUND LEGEND

OPERATING FUNDS

Operating fund resources are derived from ongoing revenue sources. Operating funds may be used to finance operating expenditures and “pay-as-you-go” capital improvement projects.

General Funds – These funds are supported by taxes and fees. The use of these funds is not restricted.

- General Fund (Fund 0001)
- Library – General (Fund 0002)

Parks and Preserves – This fund is restricted to the purchase of land for the Sonoran Desert Preserve and to the development and improvement of regional and neighborhood parks. It is supported by a one-tenth percent sales tax.

- Parks & Preserves Initiative (Fund 1022)
- Parks & Preserves Initiative (Fund 1437)

Transit 2000 – This fund is restricted to public transportation purposes. This fund is primarily supported by a four-tenths percent sales tax.

- Transit 2000 Initiative Revenue (Fund 1204)
- COP Participation (Fund 1311)

Transit RPTA – This fund is restricted to public transportation purposes. This fund is primarily supported by a countywide five-tenths percent sales tax.

- Regional Transportation Plan (Fund 1389)

Capital Construction – This fund is restricted to projects to mitigate flooding and dust and to improve neighborhood infrastructure to modern standards. This fund is supported by a two percent sales tax on telecommunication services.

- Capital Construction (Fund 1021)

Arizona Highway Users Revenue (AHUR) – Resources of this fund are derived from gas tax and vehicle licensing fees imposed and collected by the State of Arizona and shared with cities and towns. AHUR must be used for street or highway purposes.

- Arizona Highway Users 30% Share (Fund 0007)

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Community Reinvestment – These funds are restricted to business development projects in a specified district or area. They are supported by payments received pursuant to development agreements.

- Downtown Community Reinvestment Fund (Fund 0291)

Other Restricted Funds – This is a combination of funds used to segregate restricted revenues, receipts and contributions received in small amounts, which are earmarked for restricted purposes.

- Affordable Housing (0240)
- Children’s Museum of Phoenix (1424)
- Citywide Miscellaneous Contributions - Fees (1270)
- Libraries Miscellaneous Contributions (Fund 1277)
- Parks Monopole Sites (Fund 1343)
- Proceeds Sales of Public Housing Units (Fund 1287)
- PRWN 800Mhz project (1431)
- Public Works Environmental Program (Fund 1395)

Community Development (CDBG) – Grant funds allocated by the federal government to the City of Phoenix to use for the prevention and removal of slum and blight.

- Community Development – 2003 Entitlement (Fund 2003)
- Community Development – 2004 Entitlement (Fund 2004)
- Community Development – 2005 Entitlement (Fund 2005)
- Community Development – 2006 Entitlement (Fund 2006)
- Community Development – 2007 Entitlement (Fund 2007)
- Community Development – 2007 Entitlement (Fund 2008)

HOPE Grants – Federal Grant funds or contributions for a project involving significant improvements at the Krohn West and Matthew Henson Public Housing sites.

- HOPE VI Grant (Fund 1266)
- HOPE VI Grant (Fund 1527)

Aviation Operating – Resources of these funds are derived from ongoing Aviation operations. Aviation Operating funds may be used to support pay-as-you-go Aviation capital projects.

- Sky Harbor Airport Improvement (Fund 0042)
- Goodyear Airport (Fund 0047)

Development Services – Resources of these funds are derived from ongoing Development Services operations.

- Development Services – (Fund 0012)

Water Operating – Resources of these funds are derived from ongoing Water operations. Water Operating funds may be used to support pay-as-you-go Water projects.

- Val Vista WTP - Capital Outlay (Fund 0404)
- Water Development Occupational Fee (Fund 0054)
- Water Resources Acquisition Fee (Fund 0050)
- Water Revenues (Fund 0051)

Wastewater Operating – Resources of these funds are derived from ongoing Wastewater operations. Wastewater Operating funds may be used to support pay-as-you-go Wastewater projects.

- SROG Replacement Fund (Fund 0021)
- Wastewater Revenue (Fund 0090)
- Wastewater System Replacement - Lines (Fund 0095)
- Wastewater Development Occupational Fee (Fund 0096)
- Wastewater Replacement – 23rd Avenue WWTP (Fund 0098)

Solid Waste Operating – Resources of this fund are derived from sanitation and landfill fees. This fund may be used to finance pay-as-you-go Solid Waste capital projects.

- Solid Waste Disposal Operating (Fund 0037)

Phoenix Convention Center Operating – Resources of this fund are derived from sales taxes levied to support the Phoenix Convention Center. The Phoenix Convention Center Operating fund may be used to support pay-as-you-go capital projects.

- Phoenix Convention Center - Operating (Fund 0058)

Operating Grants – Grant funds that may be used for either pay-as-you-go capital or operating purposes. Operating grants may be used for capital projects that meet the criteria of the granting agencies.

- 2005 Home Program (1352)
- 2008 Home Program (1508)
- 2009 ARRA Energy Projects (1444)
- Emergency Management – Homeland Security Grants (85901)
- Federal and State Grant Trust (Fund 0011)
- HOME Program – all years (Fund 0277)
- Local Transportation Assistance Fund II – FY2007 (Fund 1509)
- Maryvale Revitalization Grant (1438)
- Neighborhood Stabilization Program (2400)

BOND FUNDS

Bond funds are resources resulting from the issuance of debt instruments (bonds) that require repayment of a specified principle amount at maturity and payment of interest at a stated rate or a formula rate. Bonds funds are restricted to purposes defined in the proposition placed before the voters.

Property Tax Supported – These are voter-approved bonds that finance a variety of capital improvements. The principle and interest payments on these bonds are financed from the secondary property tax levy.

- 1988 Community Educational and Cultural Facilities Bonds (0137)
- 1988 Freeway Mitigation Bonds (Fund 0176)
- 1988 Parks and Recreational Facilities Bonds (Fund 0141)
- 1988 Police Protection Bonds (Fund 0136)
- 1989 Historic and Cultural Preservation Bonds (Fund 0427)
- 2001 Affordable Housing Bonds - % for Art Bonds (Fund 3332)
- 2001 Arizona Science Center (Fund 3348)
- 2001 Art Museum (Fund 3346)
- 2001 Brownfield's Clean-Up (Fund 3305)
- 2001 Carver Museum and Cultural Center (Fund 3344)
- 2001 Citizen Service Centers Bonds (Fund 3329)
- 2001 Computer Technology Bonds (Fund 3303)
- 2001 Education, Youth and Cultural Facilities - % for Art Bonds (Fund 3352)
- 2001 Fire Protection - % for Art Bonds (Fund 3320)
- 2001 Fire Protection Bonds (Fund 3319)
- 2001 Fire Protection Technology Bonds (Fund 3302)
- 2001 Freeway Mitigation - % for Art Bonds (Fund 3340)
- 2001 Freeway Mitigation Bonds (Fund 3339)
- 2001 Homeless Shelter - % for Art Bonds (Fund 3334)
- 2001 Homeless Shelter Bonds (Fund 3333)
- 2001 Library Facilities Bonds (Fund 3317)
- 2001 Museo Chicano Bonds (Fund 3347)
- 2001 Neighborhood Historic Preservation Bonds (Fund 3325)
- 2001 Neighborhood Preservation and Blight Elimination Bonds (Fund 3327)
- 2001 Parks, Open Space and Recreation Facilities - % for Art Bonds (Fund 3316)
- 2001 Parks, Open Space and Recreation Facilities Bonds (Fund 3315)
- 2001 Phoenix Center for Community Arts Bonds (Fund 3351)
- 2001 Phoenix History Museum Phase II Expansion Bonds (Fund 3350)
- 2001 Phoenix Symphony Hall (Fund 3342)
- 2001 Police Protection - % for Art Bonds (Fund 3301)
- 2001 Police Protection Bonds (Fund 3300)
- 2001 Preserving Phoenix Heritage Bonds (Fund 3313)
- 2001 Rio Salado Flood Control - % for Art Bonds (Fund 3312)
- 2001 Rio Salado Recreation - % for Art Bonds (Fund 3310)
- 2001 Senior and Family Service Centers - % for Art Bonds (Fund 3324)
- 2001 Senior and Family Service Centers Bonds (Fund 3323)

- 2001 Service Centers - % for Art Bonds (Fund 3308)
- 2001 Service Centers Bonds (Fund 3307)
- 2001 Storm Sewers - % for Art Bonds (Fund 3336)
- 2001 Storm Sewers Bonds (Fund 3335)
- 2001 Street Improvement - % for Art Bonds (Funds 3338)
- 2001 Street Improvement Bonds (Fund 3337)
- 2006 Arts and Cultural Facilities % for Arts (Fund 3368)
- 2006 Arts and Cultural Facilities Bonds (Fund 3367)
- 2006 Downtown % for Arts Bonds (Fund 3364)
- 2006 Downtown Education Bonds (Fund 3363)
- 2006 Economic Development % for Arts (Fund 3376)
- 2006 Economic Development Bonds (Fund 3375)
- 2006 Facilities Management % for Arts Bonds (Fund 3372)
- 2006 Facilities Management Bonds (Fund 3371)
- 2006 Fire Protection % for Arts Bonds (Fund 3356)
- 2006 Fire Protection Bonds (Fund 3355)
- 2006 Fire Technology Bonds (Fund 3359)
- 2006 Housing Bonds (Fund 3377)
- 2006 Housing Percent for Arts Bonds (Fund 3378)
- 2006 Human Services % for Arts Bonds (Fund 3370)
- 2006 Human Services Bonds (Fund 3369)
- 2006 Information Technology Bonds (Fund 3360)
- 2006 Libraries % for Arts Bonds (Fund 3374)
- 2006 Libraries Bonds (Fund 3373)
- 2006 Neighborhood Services Bonds (Fund 3379)
- 2006 Neighborhood Services Percent for Arts (Fund 3380)
- 2006 Parks % for Arts Bonds (Fund 3366)
- 2006 Parks Bonds (Fund 3365)
- 2006 Police Protection % for Arts Bonds (Fund 3358)
- 2006 Police Protection Bonds (Fund 3357)
- 2006 Police Technology Bonds (Fund 3361)
- 2006 Storm Sewers Bonds (Fund 3381)
- 2006 Storm Sewers Percent for Arts (Fund 3382)
- 2006 Street Improvement Bonds (Fund 3383)
- 2006 Street Improvement Percent for Arts (Fund 3384)
- 2006 Technology % for Arts Bonds (Fund 3362)

Nonprofit Corporation Bonds – These are bonds issued by a non-profit corporation pursuant to a lease-purchase or purchase agreement with the City. Principle and interest payments on non-profit corporation bonds are made from various revenues.

- 2003 C & D CIC MEGA V Holding Taxable (Fund 66030)
- 2004 CIC Transit LRT Revenue Bonds (Fund 1368)
- 2004 Wastewater CIC Nonprofit Corporation Bonds (Fund 1284)
- 2004 Wastewater CIC Nonprofit Corporation Bonds (Fund 1366)
- 2006 A & B CIC MEGA V Holding Tax Exempt (Fund 66032)
- 2007 Water CIC Nonprofit Corporation Bonds (Fund 1365)
- 2007 A CIC Excise Tax Revenue Bonds - Police (Fund 1398)
- 2008 CIC Wastewater Bonds (Fund 1420)
- 2008 CIC Water Bonds (Fund 1421)
- 2008 Sr Lien A Revenue B Bond Non AMT (Fund 1391)
- 2008 Sr Lien Revenue Bond Series B AMT (Fund 1526)
- 2010 Fire Lease Purchase (Fund 68001)
- 2010 Human Services Lease Purchase (Fund 68002)
- 2010 ITS Lease Purchase (Fund 68003)
- 2010 Library Lease Purchase (Fund 68004)
- 2010 Police Lease Purchase (Fund 68007)
- 2010 PFC Bonds - Automated Train (Fund 1528)
- 2010 Public Works Lease Purchase (Fund 68008)
- 2010 Regency Garage Lease Purchase (Fund 68006)
- Civic Plaza Building Corporation - Civic Plaza Expansion (Fund 0996)
- Civic Plaza Expansion Bonds (Fund 2256)
- Civic Plaza Expansion Bonds Premium & Interest (Fund 2257)
- Finance MEGA V LP (Fund 66019)
- Future Airport Bonds (Fund 1425)
- Parks & Preserves Initiative - 40% Mountain & Desert Preserves Bonds (Fund 1436)
- Parks & Preserves Initiative - 60% Parks Development Bonds (Fund 1435)
- Solid Waste Lease Purchase MEGA IV (Fund 65909)
- Solid Waste MEGA V (Fund 66075)
- Wastewater CIC Nonprofit Corporation Bonds (Fund 0499)
- Water Nonprofit Corporation Bonds (Fund 0498))

OTHER CAPITAL SOURCES

Other capital sources are resources that are limited to capital construction or acquisition. Examples of these resources include capital grants, other agencies' contributions to joint projects, donations and lease purchase financing.

Impact Fees – Resources of these funds include development impact fee revenues for the peripheral planning areas. Projects financed by these funds must benefit the areas for which the development fees were collected.

- Ahwatukee Libraries Impact Fees (Fund 1096)
- Ahwatukee Parks Impact Fees (Fund 1099)
- Ahwatukee Wastewater Impact Fees (Fund 1201)
- Deer Valley 1 Wastewater Impact Fees (Fund 1060)
- Deer Valley 2 Wastewater Impact Fees (Fund 1061)
- Deer Valley 3 Wastewater Impact Fees (Fund 1062)
- Deer Valley 4 Wastewater Impact Fees (Fund 1063)
- Desert View Libraries Impact Fees (Fund 0758)
- Desert View Parks Impact Fees (Fund 0761)
- Desert View Streets Impact Fees (Fund 0759)
- Desert View Wastewater Impact Fees (Fund 0766)
- Desert View Water Impact Fees (Fund 0765)
- Estrella North Streets Impact Fees (Fund 1085)
- Estrella North Wastewater Impact Fees (Fund 1091)
- Estrella South Streets Impact Fees (Fund 1086)
- Estrella South Wastewater Impact Fees (Fund 1092)
- Estrella Storm Drainage Impact Fees (Fund 1090)
- Laveen East Wastewater Impact Fees (Fund 1306)
- Laveen Storm Drainage Impact Fees (Fund 1048)
- Laveen West Wastewater Impact Fees (Fund 1049)
- North Gateway BCC Streets Impact Fees (Fund 1033)
- North Gateway Libraries Impact Fees (Fund 1031)
- North Gateway Parks Impact Fees (Fund 1035)
- North Gateway Wastewater Impact Fees (Fund 1039)
- North Gateway Water Impact Fees (Fund 1040)
- North Gateway West Streets Impact Fees (Fund 1032)
- Northern Equipment Repair Impact Fees (Fund 0756)
- Northern Open Space Impact Fees (Fund 1324)
- Northern Solid Waste Impact Fees (Fund 0764)
- Northern Water Deer Valley Impact Fees (Fund 1065)
- Southern Equipment Repair Impact Fees (Fund 1095)
- Southern Police Southwest Impact Fees (Fund 1046)
- Southern Solid Waste Impact Fees (Fund 1047)
- Southern Streets Laveen Impact Fees (Fund 1044)
- Southern Water Impact Fees (Fund 1094)
- Southwest Fire Impact Fees (Fund 1042)
- Southwest Libraries Impact Fees (Fund 1043)
- Southwest Parks Impact Fees (Fund 1045)

Passenger Facility Charge – Passenger facility charges are imposed on passengers at Sky Harbor International Airport. These funds are restricted to use at Phoenix airports.

- Future Passenger Facility Charge (Fund 1426)
- Passenger Facility Charge #5 (Fund 1423)
- Passenger Facility Charge #6 (Fund 1430)

Other Cities' Share – These funds represent other cities' share in capital projects at the 91st Avenue Wastewater Treatment Plant and Val Vista Water Treatment Plant joint ventures as well as the 800 Mhz Radio Replacement

- SROG - Brogdon Settlement (Fund 0444)
- SROG – Other Cities Participation (Fund 0400)
- Val Vista WTP – City of Mesa Share (Fund 0408)

Solid Waste Remediation – This fund is used to account for funds received for remediation at the 19th Avenue Landfill Superfund Site. These funds may be used to finance 19th Avenue Landfill remediation projects only.

- Solid Waste Remediation Fund (0150)

Capital Grants – Grant funds that are restricted to capital purposes by the granting agency.

- ADEQ SWFC Pervious Concrete Demonstration Project (Fund 1544)
- ARRA 2009 FTA Awards AZ-56-0001 (Fund 48302)
- ARRA 2009 FTA Awards AZ-96-X002 (Fund 48300)
- ARRA 2009 Hsg CFP (Fund 1100)
- ARRA 2009 Streets Stimulus (Fund 1443)
- ARRA 2009 Taxiway C Reconstruction Phase II (Fund 1441)
- Capital Fund Program (Phase 50105) (Fund 1075)
- Capital Fund Program (Phase 50106) (Fund 1076)
- Capital Fund Program (Phase 50107) (Fund 1077)
- Capital Fund Program (Phase 50108) (Fund 1078)
- EPA Award (Fund 49001)
- Federal Aid-Street Transportation (Fund 1020)
- Federal Grants (Fund AS00)
- Fillmore Gardens Repair and Replacement Fund (1156)
- FTA Awards (0005 and X088) (Fund 48270)
- FTA Awards (0050 and X074) (Fund 48250)
- FTA Awards (0059 and X080) (Fund 48260)
- FTA Awards (Fund 48240)
- FTA Awards 03-04 (Fund 48230)
- FTA Awards AZ-04-0011 (Fund 48291)
- FTA Awards AZ-90-X096 (Fund 48280)
- FTA Awards AZ-90-X103 (Fund 48290)
- FTA Awards AZ-95-X004 (Fund 48283)

- FTA Formula Grant – 2001 Entitlement (Fund 48200)
- Parks CIP Grants (Fund 87402)
- Parks Federal Capital Grants (Fund 0146)
- State Aid-Street Transportation (Fund 1019)
- Sunnyslope Manor Repair and Replacement Fund (1155)
- Transportation Security Administration Grant (Fund 1326)

Capital Reserves – These funds are restricted for future capital projects.

- CFC Reserve - Improvement Reserves/Surplus (Fund 1337)
- End Use Reserve - Improvements at City Closed Landfills (Fund 1233)

Other Capital – This fund is limited to capital construction or acquisition.

- 2120 N Central Capital Replacement (Fund 1399)
- 411 N Central Building Capital Replacement (Fund 1513)
- Genomics Facilities Capital Replacement (Fund 1369)
- Parks and Recreation Capital Gifts (Fund 1263)
- Parks Land Sale Proceeds (Fund 1348)
- Plan Six Facilities (Ordinance S-17415) (Fund 0429)
- Sanitary Sewer Improvement District Projects (Fund 0402)