

## 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)

**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)
- Internal Rail Project Activity (Fund 1312)

**Transit RPTA** – This fund is restricted to public transportation purposes. This fund is primarily supported by a countywide 0.5% sales tax.

- Regional Transportation Plan (Fund 3389)

**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)

**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)
- Sky Harbor Community Reinvestment Percent for Art (Fund 0299)

**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.

- Citywide-Miscellaneous Contributions/Fees (Fund 1270)
- Information Technology Contributions/Fees (Fund 1275)
- Parks Monopole Sites (Fund 1343)

**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 – 1999 Entitlement (Fund 1999)
- Community Development – 2002 Entitlement (Fund 2002)
- 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)

**HOPE Grants** – Federal Grant funds or contributions for a project involving significant improvements at the Matthew Henson Site.

- HOPE VI Grant (Fund 1266)

**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.

- Deer Valley Airport (Fund 0045)
- Goodyear Airport (Fund 0047)
- Sky Harbor Airport Improvement (Fund 0042)

**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 – 23<sup>rd</sup> 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)

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

- Civic Plaza - 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.

- LUST/UST Remediation (Fund 1303)
- 2004 HOME Program (Fund 1350)
- Federal and State Grant Trust (Fund 0011)

## **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 Freeway Mitigation Bonds (Fund 0176)
- 1988 Parks and Recreational Facilities Bonds (Fund 0141)

- 1988 Police Protection Bonds (Fund 0136)
- 1988 Solid Waste Disposal Bonds (Fund 0147)
- 1988 Storm Sewer Bonds (Fund 0163)
- 1989 Historic and Cultural Preservation Bonds (Fund 0427)
- 2001 Police Protection Bonds (Fund 3300)
- 2001 Police Protection - % for Art Bonds (Fund 3301)
- 2001 Fire Protection Technology Bonds (Fund 3302)
- 2001 Computer Technology Bonds (Fund 3303)
- 2001 Police Protection Technology Bonds (Fund 3304)
- 2001 Brownfields Cleanup Bonds (Fund 3305)
- 2001 Service Centers Bonds (Fund 3307)
- 2001 Service Centers - % for Art Bonds (Fund 3308)
- 2001 Rio Salado Recreation - % for Art Bonds (Fund 3310)
- 2001 Rio Salado Flood Control - % for Art Bonds (Fund 3312)
- 2001 Preserving Phoenix Heritage Bonds (Fund 3313)
- 2001 Preserving Phoenix Heritage - % for Art Bonds (Fund 3314)
- 2001 Parks, Open Space and Recreation Facilities Bonds (Fund 3315)
- 2001 Parks, Open Space and Recreation Facilities - % for Art Bonds (Fund 3316)
- 2001 Library Facilities Bonds (Fund 3317)
- 2001 Library Facilities - % for Art Bonds (Fund 3318)
- 2001 Fire Protection Bonds (Fund 3319)
- 2001 Fire Protection - % for Art Bonds (Fund 3320)
- 2001 Central City Revitalization Bonds (Fund 3321)
- 2001 Central City Revitalization - % for Art Bonds (Fund 3322)
- 2001 Senior and Family Service Centers Bonds (Fund 3323)
- 2001 Senior and Family Service Centers - % for Art Bonds (Fund 3324)
- 2001 Neighborhood Historic Preservation Bonds (Fund 3325)
- 2001 Neighborhood Historic Preservation - % for Art Bonds (Fund 3326)
- 2001 Neighborhood Preservation and Blight Elimination Bonds (Fund 3327)
- 2001 Neighborhood Preservation and Blight Elimination - % for Art Bonds (Fund 3328)
- 2001 Citizen Service Centers Bonds (Fund 3329)
- 2001 Citizen Service Centers - % for Art Bonds (Fund 3330)
- 2001 Affordable Housing Bonds (Fund 3331)
- 2001 Affordable Housing Bonds - % for Art Bonds (Fund 3332)
- 2001 Homeless Shelter Bonds (Fund 3333)
- 2001 Homeless Shelter - % for Art Bonds (Fund 3334)
- 2001 Storm Sewers Bonds (Fund 3335)
- 2001 Storm Sewers - % for Art Bonds (Fund 3336)
- 2001 Street Improvement Bonds (Fund 3337)
- 2001 Street Improvement - % for Art Bonds (Funds 3338)
- 2001 Freeway Mitigation Bonds (Fund 3339)
- 2001 Freeway Mitigation - % for Art Bonds (Fund 3340)
- 2001 Phoenix Theater Bonds (Fund 3341)
- 2001 Carver Museum and Cultural Center Bonds (Fund 3344)

- 2001 Memorial Hall Bonds (Fund 3345)
- 2001 Museo Chicano Bonds (Fund 3347)
- 2001 Family Museum Bonds (Fund 3349)
- 2001 Phoenix History Museum Phase II Expansion Bonds (Fund 3350)
- 2001 Phoenix Center for Community Arts Bonds (Fund 3351)
- 2001 Education, Youth and Cultural Facilities - % for Art Bonds (Fund 3352)
- 2006 Fire Protection Bonds (Fund 3355)
- 2006 Fire Protection % for Arts Bonds (Fund 3356)
- 2006 Police Protection Bonds (Fund 3357)
- 2006 Police Protection % for Arts Bonds (Fund 3358)
- 2006 Fire Technology Bonds (Fund 3359)
- 2006 Information Technology Bonds (Fund 3360)
- 2006 Police Technology Bonds (Fund 3361)
- 2006 Technology % for Arts Bonds (Fund 3362)
- 2006 Downtown Education Bonds (Fund 3363)
- 2006 Downtown % for Arts Bonds (Fund 3364)
- 2006 Parks Bonds (Fund 3365)
- 2006 Parks % for Arts Bonds (Fund 3366)
- 2006 Arts and Cultural Facilities Bonds (Fund 3367)
- 2006 Arts and Cultural Facilities % for Arts (Fund 3368)
- 2006 Human Services Bonds (Fund 3369)
- 2006 Human Services % for Arts Bonds (Fund 3370)
- 2006 Facilities Management Bonds (Fund 3371)
- 2006 Facilities Management % for Arts Bonds (Fund 3372)
- 2006 Libraries Bonds (Fund 3373)
- 2006 Libraries % for Arts Bonds (Fund 3374)
- 2006 Economic Development Bonds (Fund 3375)
- 2006 Economic Development % for Arts (Fund 3376)
- 2006 Housing Bonds (Fund 3377)
- 2006 Housing Percent for Arts Bonds (Fund 3378)
- 2006 Neighborhood Services Bonds (Fund 3379)
- 2006 Neighborhood Services Percent for Arts (Fund 3380)
- 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)

**Non-Profit 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 enterprise revenues.

- 1998 Airport Revenue Bonds AMT (Fund 0684)
- 1998 Airport Revenue Bonds non AMT (Fund 0683)
- 2000 Airport Revenue Bonds (1206)

- 2002 Junior Lien Airport Revenue Bond (Fund 1267)
- 2004 Wastewater CIC Non-profit Corporation Bonds (Fund 1285)
- 2004 Wastewater CIC Non-profit Corporation Bonds (Fund 1366)
- Wastewater CIC Non-profit Corporation Bonds (Fund 0499)
- 2007 Water CIC Non-profit Corporation Bonds (Fund 1365)
- Water Non-profit Corporation Bonds (Fund 0498)
- Patriot Bond Council of Co-Owners Contribution (Fund 0685)
- Civic Plaza Expansion Bonds (Fund 2256)
- Civic Plaza Expansion Bonds Premium & Interest (Fund 2257)

**Revenue Supported** – These are voter-approved bonds that finance capital improvements for revenue-supported enterprises. The principle and interest payments on these bonds are financed from the revenues of these activities.

- 1981 GO Airport Expansion Bonds (Fund 0189)

**Customer Facility Charge** – This fund is to account for proceeds from the sale of Rental Car Bonds.

- 2004 CFC Bonds - Construction Fund (Fund 1322)

## **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 Police Impact Fees (Fund 0752)
- Ahwatukee Libraries Impact Fees (Fund 1096)
- Ahwatukee Parks Impact Fees (Fund 1099)
- Ahwatukee Wastewater Impact Fees (Fund 1201)
- Deer Valley Wastewater Impact Fees (Fund 1060)
- Desert View Libraries Impact Fees (Fund 0758)
- Desert View Streets Impact Fees (Fund 0759)
- Desert View Water Impact Fees (Fund 0765)
- Desert View Wastewater Impact Fees (Fund 0766)
- Desert View Parks Impact Fees (Fund 0761)
- Desert View Police Impact Fees (Fund 0762)
- Northern Streets NG West Impact Fees (Fund 1032)
- Northern Streets NG BCC Impact Fees (Fund 1033)

- Gateway Libraries Impact Fees (Fund 1031)
- Gateway Parks Impact Fees (Fund1035)
- Gateway Wastewater Impact Fees (Fund 1039)
- Gateway Water Impact Fees (Fund 1040)
- Laveen Fire Impact Fees (Fund1042)
- Laveen Southern Libraries Southwest Impact Fees (Fund1043)
- Laveen Southern Streets Impact Fees (Fund1044)
- Laveen Parks Impact Fees (Fund1045)
- Laveen Police Impact Fees (Fund 1046)
- Laveen Storm Drainage Impact Fees (Fund 1048)
- Laveen Wastewater Impact Fees (Fund1049)
- Laveen Southern Wastewater Impact Fees (Fund 1306)
- Deer Valley Water Impact Fees (Fund 1065)
- Estrella North Streets Impact Fees (Fund 1085)
- Estrella South Streets Impact Fees (Fund 1086)
- Estrella Storm Drainage Impact Fees (Fund 1090)
- Estrella North Wastewater Impact Fees (Fund 1091)
- Estrella South Wastewater Impact Fees (Fund 1092)
- Estrella Water Impact Fees (Fund 1094)
- Northern Open Space Impact Fees (Fund 1324)

**Non Profit Corporation Bond** – This is financing obtained pursuant to lease-purchase agreements. Principle and interest payments are equal to the lease-purchase payments and are made from excise taxes or fees.

- 800 MHz Digital Trunked Radio System Lease Purchase (Fund 0178)
- Criminal Justice Facility CIC Lease Purchase (Fund 0660)
- 2004 CIC Transit LRT Revenue Bonds (Fund 1368)
- Police and Fire Lease Purchase-MEGA IV (Fund 65901)
- Solid Waste Lease Purchase-MEGA IV (Fund 65909)
- Police Lease Purchase – Mega V (Fund 66004)
- Streets Lease Purchase-MEGA V (Fund 66006)
- Neighborhood Services Lease Purchase-MEGA V (Fund 66009)
- Personnel Lease Purchase-MEGA V (Fund 66011)
- Sports Facilities Lease Purchase-MEGA V (Fund 66014)
- Golf Lease Purchase (Fund 66016)
- Community and Economic Development Lease Purchase-MEGA V (Fund 66017)
- Downtown Hotel Initiative (Fund 66101)

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

- Rent a Car Passenger Facility Charge (Fund 1246)
- Passenger Facility Charge (Fund 1269 & Fund 1327)

**Other Cities' Share** – These funds represent other cities' share in capital projects at the 91<sup>st</sup> 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)
- Other Cities' Reimbursement-800 Mhz (Fund 1242)

**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.

- Capital Fund Program (Phase 50103) (Fund 1072)
- Capital Fund Program (Phase 50104) (Fund 1074)
- Capital Fund Program (Phase 50105) (Fund 1075)
- Capital Fund Program (Phase 50106) (Fund 1076)
- FTA Formula Grant – 2001 Entitlement (Fund 48200)
- FTA Awards 03-04 (Fund 48230)
- FTA Awards (Fund 48240)
- FTA Awards (0050 and X074) (Fund 48250)
- FTA Awards (0059 and X080) (Fund 48260)
- Rent to Own Scattered Sites Replacement (Fund 0479)
- State Aid-Street Transportation (Fund 1019)
- Federal Aid-Street Transportation (Fund 1020)
- Parks CIP Grants (Fund 87402)
- Deer Valley Federal Grant (Fund AD00)
- Federal Grants (Fund AS00)
- Sunnyslope Manor Repair and Replacement Fund (1155)
- Fillmore Gardens Repair and Replacement Fund (1156)
- CAD Equipment (Fund 1313)
- Transportation Security Administration Grant (Fund 1326)
- Aviation Commercial Paper Fund (Fund 1329)
- Aviation Security Phase I Grants (Fund AS54C)
- Aviation Taxiway D, E and S – Phase III (Fund AS60C)
- Plan Six Facilities (Fund 0429)
- Parks Capital Gifts (Fund 1263)

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

- Parks land sale proceeds (Fund 1348)