General Fund -101, 103, 104, 105, and 106 (Primary Operating Fund)
This fund functions as the City's discretionary operating fund and accounts for taxes and other general revenues and expenditures not restricted for specific purposes. The General Fund includes the **Code Enforcement/Civil Penalties Fund (103)** that accounts for penalties assessed for nuisance abatement liens and legal judgments that are used as a revolving fund to finance further code enforcement actions, the **Municipal Wharf Fund (104)** that accounts for the maintenance and operation of the municipal wharf. The **After Hours Call Duty Program Fund (105)** that accounts for contributions from a variety of funds to create a labor pool for use in responding to after hours emergencies, such as a broken sewer line, or storm debris removal to prevent flooding. The labor pool is established on a voluntary basis, which may require an employee to respond to an emergency not associated with that employee's normal duty or funding source. An estimate of annual costs is made and contributions come from the General Fund, Water Enterprise Fund, Wastewater Enterprise Fund, Parking Enterprise Fund, Refuse Enterprise Fund and the Golf Enterprise Fund. Contributions from each fund are designated only for use in responding to emergencies arising out of that fund's operation. A reconciliation is done at year end and is used as the basis for estimating the next year contribution from each participating fund, and the **911 Fund (106)** which accounts for 911 Emergency Response Fees collected from subscribers of telephone service in the City for services related to the operation of the 911 emergency communication system which is directly related to the benefit subscribers derive.

Designated for Special Programs
These funds are aggregated into an overall sub-fund of the General Fund and designated for special programs. These funds include the following:

Civic Equipment Maintenance / Replacement Fund-121
This fund accounts for a portion of equipment rental charges levied on events held at the Civic Auditorium to be used for repair and replacement of sound and lighting equipment.

Co-op Retail Management (CRM) Fund-122
This fund accounts for all assessments collected from property owners in the CRM district and is administered by the Downtown Management Corporation (DMC). The assessment revenue is utilized by the DMC in contracting for the downtown host program provided by the Downtown Association (DTA). The downtown host program provides downtown guides whose responsibility it is to provide information to shoppers and pedestrians and to ensure the smooth operation of the downtown business district.

Kiosk Maintenance Fund-123
This fund accounts for the maintenance of city-owned kiosks on Pacific Avenue. The lessees of the kiosks pay rental to the city and a portion of the rental income is deposited in this fund and is used to pay for periodic maintenance to the kiosk structures.

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Computer Loan Program Fund-124
This fund accounts for a revolving loan program that allows employees to purchase a computer for at home use with the aim being that they become more proficient computer users and thereby more productive employees. These low interest loans have a 2-year term and repayments are made through payroll deductions.

Street Tree Fund-125
This fund accounts for civil penalties assessed pursuant to the Heritage Tree Ordinance, donations, contributions, and other fund raising activities and is used for the acquisition and planting of trees.

Unemployment Insurance Fund-140
This fund accounts for self-funded direct reimbursements to the state unemployment program for benefits paid to eligible displaced workers.

DeAnza Hardship Fund-150
This fund was established pursuant to a settlement agreement involving Manufactured Home Communities, Inc and DeAnza Santa Cruz Mobile Estates homeowners. Revenues include one-time contributions from Manufactured Home Communities, Inc. and the City Public Trust, which can be used to defray any qualifying hardship of homeowners subject to certain restrictions.

Police Special Revenues Funds

This fund was established to account for the sub-funds of various special law enforcement revenues. These funds include the following:

Supplemental Law Enforcement Services Fund-211

This fund was established to account for grant funding pursuant to the Supplemental Law Enforcement Grant Program established by the State of California. This program distributes grant funding to counties who in turn distribute funds to a variety of local entities based upon a formula specified in the enacting legislation. All local government entities receiving money from this grant are required to use these funds for "front line law enforcement" activities and are required to annually report revenue and expenditure detail to the county's Supplemental Law Enforcement Oversight Committee (SLEOC).

Traffic Offender Fund-212

This fund accounts for receipt of private property vehicle towing fees and traffic offender fees, which are used to fund a police sergeant position that oversees traffic enforcement and other activities to improve traffic safety.

Local Law Enforcement Block Grant Fund-213

This fund accounts for grant funds administered through the Local Law Enforcement Block Grant Program (LLEBG), which provides multi-year funding to local police agencies to underwrite community policing activities that reduce crime and improve public safety. The LLEBG is a formula program administered by U.S. Department of Justice and coordinated through the State Office of Criminal Justice Planning and funding is based on a jurisdiction's number of UCR Part I violent crimes reported to the FBI. Federal regulations require that expenditures be approved by a Local Law Enforcement Grant Advisory Board and require that the City Council conduct a public hearing on the proposed use of annual grant funds.

Police Asset Seizure Fund-214

This fund accounts for assets confiscated by police officers as a result of arrests in violation of narcotics laws. After adjudication, cash and property, which were seized, are returned to the arresting law enforcement agency. State legislation mandates that these funds not be used to supplement normal operating expenses but should be used for special purchases and projects associated with law enforcement.

Asset Seizure/Youth Crime Prevention Fund-216

This fund accounts for a portion of monies made available to the County from property seized and forfeited which is distributed to cities within the County for the purpose of funding youth related programs.

State Highway Funds

This fund combines two funds used for related purposes.

Gas Tax Fund-221

This fund accounts for the City's apportionment of the State excise tax on gasoline and other related grants or receipts that are combined with the gasoline tax subvention and are restricted for the planning, construction and maintenance of streets and roads.

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Traffic Congestion Relief Fund-222
This fund accounts for a subvention of the State sales tax on gasoline and are restricted for street and highway maintenance, rehabilitation and reconstruction of necessary associated facilities such as drainage and traffic control devices. Continuing eligibility for Traffic Congestion Relief funds requires a maintenance of effort in spending discretionary fund for street and roads.

Parks and Recreation Funds
This fund was established to account for the various sub-funds earmarked for Parks & Recreation purposes.

Parks and Recreation Facilities Fee Fund-241, 242, 243 & 244
This fund was established pursuant to the Quimby Act which authorized the City Council to require developers of new subdivisions to dedicate land for park development or pay fees in-lieu of park dedication which are restricted to park or recreational purposes. Fees can only be expended in the same quadrant of the City in which it was collected.

Parks and Recreation Facilities Tax Fund-245, 246, 247 & 248
This fund accounts for special taxes collected on the construction of new or remodeled residential dwellings, which are designated 50% for greenbelt purposes and 50% for parks and recreation facilities.

Housing and Community Development Funds
This fund was established to account for the various sub-funds earmarked for Housing and Community Development purposes.

Housing and Community Development-HOME Program-253
This fund accounts for Federal monies received under the Home Investment Partnership Program Block Grant which are restricted for affordable housing production and include activities such as new housing construction or rehabilitation of affordable housing, tenant based rental assistance, first-time homebuyer assistance, housing project cost and relocation assistance.

Housing and Community Development-CDBG Program-261
This fund accounts for Federal monies received under the Community Development Block Grant program which provides formula grants to carry out a wide range of community development activities which benefit low-income and moderate-income persons and is directed toward revitalizing neighborhoods, economic development, and providing improved community facilities and services.

CalHome FTHB Revolving Fund-273
This fund accounts for State monies received to provide funding for the provision of second mortgages to low-income first-time homebuyers purchasing homes in all redevelopment areas and two identified census tracts (1007 and 1010) located within the City of Santa Cruz

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BEGIN FTHB Revolving Fund-274
This fund accounts for State monies received to provide funding for the provision of second mortgages to very-low- to moderate-income first-time homebuyers purchasing homes in the Blaine Street or Frederick Street condominium projects.

Other Special Revenue Funds
This fund was established to account for a number of small unrelated Special Revenue Funds.

Traffic Impact Fee-Beach / South of Laurel Fund-225
This fund accounts for traffic impact fees levied on developers of construction or reconstruction projects as a condition of issuance of a building permit. Funds can only be used to mitigate the traffic impacts of the permitted project, which include specific traffic related improvements within the Beach/South of Laurel Traffic Impact Fee Area. Funds are required to be spent on specific projects within a five year period or refunded unless specific findings are made.

Red Cross Housing Reconstruction Loan Repayment Fund-272
This fund accounts for the principal and interest loan repayments from a grant from the Red Cross made to assist in reconstruction of affordable housing destroyed by the 1989 Loma Prieta earthquake. Repayments have subsequently been used to make additional loans for two existing affordable housing projects.

Affordable Housing Trust Fund-279
This fund was established to assist in the creation and preservation of affordable housing in the City of Santa Cruz for the benefit of low and moderate-income households. Funding includes loans, gifts, grants, and housing-in-lieu fees which finance programs and activities such as the Accessory Dwelling Unit Loan Program, the Local Housing Trust Fund Matching Grant Program administered by the California Department of Housing and Community Development, and the Riverfront Reimbursement Program which provides reimbursements for multi-family structural improvements to improve accessibility to affordable units in compliance with the Americans with Disabilities Act.

Transportation Development Act Fund-291
This fund accounts for a one-quarter cent State sales tax, which is allocated to Regional Transportation Commission based on taxable sales in Santa Cruz County. The City receives a portion of those funds based on population, which is used for bicycle and pedestrian projects. In addition, acting as the public agency sponsor, the city will contract with and pass through a portion of TDA funds to non-profit agencies that utilize the funding to meet specialized or unmet transportation needs.

General Capital Improvement Projects Fund-311
This fund accounts for a portion of the annual Transient Occupancy Tax receipts which provides funding for capital projects of general benefit such as sidewalk repair or improvements to public buildings.

CIP Fund – 1999 GO Bonds Fund-312
This fund accounts for proceeds from a $7 million General Obligation bond issue approved by voters in November, 1998. Voter approved use of the proceeds include purchase of greenbelt for permanent preservation as open space, construction of a fire administration building, upgrade city fire stations, and develop a community park with a sports field and children's playground in the South of Laurel area.

CIP Fund – 2% for Public Art – CIP Fund
This fund is used to account for 2% from eligible capital projects that are designated for public art.

CIP Fund – 2% for Public Art – GO Bond Fund
This fund is used to account for 2% from eligible capital projects that are designated for public art.

DEBT SERVICE FUND DESCRIPTION

General Obligation Bonds Debt Service Fund-411

This fund accounts for the debt service for a $7 million General Obligation bond issue approved by voters in November 1998. Principal and interest debt payments are generated by a voter approved property tax override assessment of $9.00 per $100,000 of assessed value. Revenues generated by the property tax override are used to make semi-annual principal and interest payments to bond holders.

Water Enterprise Funds
This fund includes all water related funds.

Water Enterprise Fund-711
This fund is a self-supporting Enterprise fund and accounts for all revenues and expenses related to the water utility operation. Various balances are restricted to maintenance, operation, depreciation, capital outlay and debt service based on City Charter Sec. 1424 and various bond indentures.

Water Stores Fund-712
This fund is used to account for the purchase and distribution of Water Department supplies and equipment.

Water System Development Fees Fund-715
This fund is used to account for water system development charges revenues. The charges are used to pay for system expansion costs and water conservation programs.

Water – 2% for Public Art Fund-714
This fund is used to account for 2% from eligible capital projects that are designated for public art.

Wastewater Enterprise Funds
This fund includes all wastewater related funds.

Wastewater Enterprise Fund-721
This fund is a self-supporting Enterprise fund and accounts for all revenues and expenses related to the wastewater utility operation. Various balances are restricted to operation, capital outlay, depreciation, bond fund expenditures and debt service based on Charter Sec. 1424 and various bond indentures.

Wastewater – 2% for Public Art Fund-724
This fund is used to account for 2% from eligible capital projects that are designated for public art.

Refuse Enterprise Funds
These funds include all the refuse related funds.

Refuse Enterprise Fund-731
This fund is a self-supporting Enterprise fund and accounts for all revenues and expenses related to the refuse utility operation.

Refuse – 2% for Public Art Fund-734
This fund is used to account for 2% from eligible capital projects that are designated for public art.

Parking Enterprise Funds
These funds include all the refuse related funds.

Parking Enterprise Fund-741
This fund is a self-supporting Enterprise fund and accounts for all revenues and expenses related to the parking utility operation.

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Parking – 2% for Public Art Fund-742
This fund is used to account for 2% from eligible capital projects, which are designated for public art.

Storm Water Enterprise Funds
These funds include all the storm water related funds.

Storm Water Enterprise Fund-751
This fund is a self-supporting Enterprise fund. Revenues are generated by storm water utility fees on properties within the city limits. These fees provide funding for storm water pollution prevention programs and measures to comply with the U.S. Environmental Protection Agency Non-Point Pollution Discharge Emissions Standards Program (NPDES).

Storm Water Overlay Fund-752
This fund accounts for revenues generated by a surcharge to the City-wide storm water utility fee paid by residents of the FEMA designated San Lorenzo River Flood Plain. This fund has paid the local share of the Corps of Engineers San Lorenzo River Flood Control and Environmental Restoration Project.

Storm Water – 2% for Public Art Fund-753
This fund is used to account for 2% from eligible capital projects that are designated for public art.

Golf Course Enterprise Funds
These funds include all the Golf Course related funds.

Golf Course Enterprise Fund-761
The fund is a self-supporting enterprise fund and accounts for all revenues and expenses of the DeLaveaga Golf Course operation.

Golf Course – 2% for Public Art-762
This fund is used to account for 2% from eligible Golf Course-related capital projects that are designated for public art.

INTERNAL SERVICE FUND DESCRIPTIONS

The City uses Internal Service Funds to account for a variety of centralized support services provided to the direct service operations in the General Fund, other operating funds, and Enterprise Funds. Internal Service Funds operate on a cost-reimbursement basis and are nothing more than a convenient cost allocation mechanism to distribute the costs of centralized functions and insurance costs and are solely supported by contributions from direct service operations.

Equipment Operations Fund-811
This fund is a self-supporting Internal Service Fund and accounts for the expenses related to city-wide fleet operations and maintenance activities including vehicles, communication equipment, and other pooled equipment. Internal contributions to support this fund are based on cost recovery through charges to user departments and funds.

Telecommunications Services Fund-831
This fund is a self-supporting Internal Service Fund and accounts for the expenses related to acquisition communications equipment and ongoing maintenance of the telephone network including the main telephone switch, voice-mail system, pagers, cell phones, and fax machines. Internal contributions to support this fund are based on cost recovery through charges to user departments and funds.

Workers Compensation Insurance Fund-841
This fund is a self-supporting Internal Service Fund and accounts for the expenses related to the workers compensation self-insurance program and accounts for expenses related to claims, administration, legal, and excess insurance premiums. Internal contributions to support this fund are based on cost recovery through charges to departments and funds.

Liability Insurance Fund-842
This fund is a self-supporting Internal Service Fund and accounts for the expenses related to claims, administration, legal defense costs, excess insurance pool premiums, and property insurance premiums. Internal contributions to support this fund are based on cost recovery through charges apportioned to departments and funds based on claims experience, number of employees and amount of property insured.

Group Health Insurance Fund-843
This fund is a self-supporting Internal Service Fund and accounts for the expenses related to the self-insured employee medical, dental, and vision program and accounts for expenses related to premiums, claims, and administration. Internal contributions to support this fund are based on apportioned charges to departments and funds based on the number of insured employees and their level of coverage.

CITY PUBLIC TRUST FUND DESCRIPTION

City Public Trust Fund-130 & 131

This fund accounts for the proceeds from the sale of city owned land. This fund was established by City Council policy where the principal is to be preserved and maintained as part of a program to meet the extensive capital improvement needs of the City. Principal can be used to leverage a substantial contribution of funds from a source other than the General Fund to complete an unfunded capital project of high priority. Interest earnings from the Trust Fund may be used on an annual basis, may be accumulated from year to year to fund objectives that require such accumulations, may be utilized to retire indebtedness to accomplish larger objectives, or may be used in combinations of those alternatives. This fund is also combined with the **City Public Trust-Homeless Services Fund (131)** where the proceeds from the sale of specific properties are designated for homeless services