

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 0001)
- General – Library (Fund 0002)

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

- Parks and Preserves – 60% Share (Fund 1022)
- Parks and Preserves – Mountain and Desert Preserves – 40% Share (Fund 1437)

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

- Transit 2000 – Compass Bank Building (Fund 1364)
- Transit 2000 – Public Transit (Fund 1204)
- Transit 2000 – Participation Light Rail – Non-Billable (Fund 1311)

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

- Development Services Revenue (Fund 0012)

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)

Sports Facilities – This fund accounts for revenues that include a 1% hotel/motel tax and a 2% short-term vehicle rental tax.

- Sports Facilities (Fund 0024)

Arizona Highway User 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 User Revenue (Fund 0007)

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

- Regional Transportation Plan (Fund 1389)

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.

- Community Reinvestment – Downtown (Fund 0291)

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

- Community Development Block Grant – 2008 (Fund 2008)
- Community Development Block Grant – 2009 (Fund 2009)
- Community Development Block Grant – 2010 (Fund 2010)
- Community Development Block Grant – 2011 (Fund 2011)

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.

- Other Restricted – Affordable Housing – Administration (Fund 0240)
- Other Restricted – Arizona Opera – (Fund 1472)
- Other Restricted – Genomics Facilities Operations & Maintenance (Fund 1371)
- Other Restricted – Parks Monopole (Fund 1343)
- Other Restricted – Public Works Environmental Program (Fund 1395)
- Other Restricted – Storm Water Management Fee (Fund 1452)

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.

- Operating Grant – 2009 ARRA – Energy Efficiency and Conservation Block Grant (Fund 1448)
- Operating Grant – 2009 ARRA – Neighborhood Stabilization Program 2 (Fund 1604)

- Operating Grant – 2012 Community Development Entitlement (Fund 2012)
- Operating Grant – Emergency Management (Fund 85901)
- Operating Grant – Federal and State Grant Trust (Fund 0011)
- Operating Grant – Fillmore Gardens Operating (Fund 0086)
- Operating Grant – FTA (Fund 48294)
- Operating Grant – FTA (Fund 48298)
- Operating Grant – FTA (Fund 48310)
- Operating Grant – FTA (Fund 48312)
- Operating Grant – FTA (Fund 48316)
- Operating Grant – FTA (Fund 48320)
- Operating Grant – FTA (Fund 48323)
- Operating Grant – FTA (Fund 48330)
- Operating Grant – HOME – 2001-02 (Fund 1235)
- Operating Grant – HOME – 2002-03 (Fund 1260)
- Operating Grant – HOME – 2003-04 (Fund 1259)
- Operating Grant – HOME – 2004-05 (Fund 1350)
- Operating Grant – HOME – 2005-06 (Fund 1352)
- Operating Grant – HOME – 2006-07 (Fund 1506)
- Operating Grant – HOME – 2009-10 (Fund 1596)
- Operating Grant – HOME – 2010-11 (Fund 1597)
- Operating Grant – HOME – 2011-12 (Fund 1598)
- Operating Grant – HOME – 2012-13 (Fund 1629)
- Operating Grant – HOME – 2013-14 (Fund 1635)
- Operating Grant – HOME – Income (Fund 0277)
- Operating Grant – HOPE VI – Frank Luke Addition (Fund 1627)
- Operating Grant – HOPE VI – Krohn West (Fund 1527)
- Operating Grant – Maryvale Revitalization (Fund 1438)
- Operating Grant – Neighborhood Stabilization Program (Fund 2400)
- Operating Grant – Neighborhood Stabilization Program 3 (Fund 2401)
- Operating Grant – Sunnyslope Senior Housing Operating (Fund 0081)
- Operating Grant – Transit Security Grant Program – 2009 (Fund 49002)

Aviation – 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.

- Aviation Improvement (Fund 0042)
- Aviation Revenue (Fund 0040)
- Other – Deer Valley Municipal Airport (Fund 0045)
- Other – Goodyear Municipal Airport (Fund 0047)

Convention Center – 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.

- Convention Center Revenue (Fund 0058)

Solid Waste – 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 Capital Replacement (Fund 0036)
- Solid Waste Revenue (Fund 0037)

Wastewater – 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 Development Occupational Fees (Fund 0096)
- Wastewater Lines Replacement – (Fund 0095)
- Wastewater Replacement – 23rd Avenue WWTP (Fund 0098)
- Wastewater Revenue (Fund 0090)

Water – 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 Resource Acquisition Fee (Fund 0050)
- Water Revenue (Fund 0051)

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 Bonds – Freeway Mitigation (Fund 0176)
- 1988 Bonds – Parks and Recreational Facilities (Fund 0141)
- 2001 Bonds – Arizona Science Center (Fund 3348)
- 2001 Bonds – Computer Technology (Fund 3303)
- 2001 Bonds – Education, Youth and Cultural Facilities – Percent for Art (Fund 3352)
- 2001 Bonds – Fire Protection (Fund 3319)
- 2001 Bonds – Fire Protection – Percent for Art (Fund 3320)
- 2001 Bonds – Fire Protection Technology (Fund 3302)
- 2001 Bonds – Freeway Mitigation (Fund 3339)
- 2001 Bonds – Freeway Mitigation – Percent for Art (Fund 3340)

- 2001 Bonds – Library Facilities (Fund 3317)
- 2001 Bonds – Museo Chicano (Fund 3347)
- 2001 Bonds – Neighborhood Historic Preservation (Fund 3325)
- 2001 Bonds – Neighborhood Preservation and Blight Elimination (Fund 3327)
- 2001 Bonds – Parks, Open Space and Recreation Facilities (Fund 3315)
- 2001 Bonds – Phoenix History Museum Expansion (Fund 3350)
- 2001 Bonds – Police Protection (Fund 3300)
- 2001 Bonds – Police Protection Technology (Fund 3304)
- 2001 Bonds – Preserving Phoenix Heritage (Fund 3313)
- 2001 Bonds – Rio Salado Flood Control – Percent for Art (Fund 3312)
- 2001 Bonds – Rio Salado Recreation – Percent for Art (Fund 3310)
- 2001 Bonds – Senior and Family Service Centers (Fund 3323)
- 2001 Bonds – Senior and Family Service Centers – Percent for Art (Fund 3324)
- 2001 Bonds – Service Centers (Fund 3307)
- 2006 Bonds – Arts and Cultural Facilities (Fund 3367)
- 2006 Bonds – Arts and Cultural Facilities – Percent for Art (Fund 3368)
- 2006 Bonds – Downtown Education (Fund 3363)
- 2006 Bonds – Downtown Education – Percent for Art (Fund 3364)
- 2006 Bonds – Economic Development (Fund 3375)
- 2006 Bonds – Economic Development – Percent for Art (Fund 3376)
- 2006 Bonds – Facilities Management (Fund 3371)
- 2006 Bonds – Facilities Management – Percent for Art (Fund 3372)
- 2006 Bonds – Fire Protection (Fund 3355)
- 2006 Bonds – Fire Protection – Percent for Art (Fund 3356)
- 2006 Bonds – Fire Technology (Fund 3359)
- 2006 Bonds – Housing (Fund 3377)
- 2006 Bonds – Human Services (Fund 3369)
- 2006 Bonds – Human Services – Percent for Art (Fund 3370)
- 2006 Bonds – Information Technology (Fund 3360)
- 2006 Bonds – Information Technology – Percent for Art (Fund 3362)
- 2006 Bonds – Libraries (Fund 3373)
- 2006 Bonds – Libraries – Percent for Art (Fund 3374)
- 2006 Bonds – Neighborhood Services (Fund 3379)
- 2006 Bonds – Neighborhood Services – Percent for Art (Fund 3380)
- 2006 Bonds – Parks (Fund 3365)
- 2006 Bonds – Parks – Percent for Art (Fund 3366)
- 2006 Bonds – Police Protection (Fund 3357)
- 2006 Bonds – Police Protection – Percent for Art (Fund 3358)
- 2006 Bonds – Police Technology (Fund 3361)
- 2006 Bonds – Storm Sewer Improvements (Fund 3381)
- 2006 Bonds – Storm Sewer Improvements – Percent for Art (Fund 3382)
- 2006 Bonds – Street Improvement (Fund 3383)
- 2006 Bonds – Street Improvement – Percent for Art (Fund 3384)

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

- Nonprofit Corporation Bonds – Aviation – 2016 Revenue (Fund 1769)
- Nonprofit Corporation Bonds – Aviation – PFC Bonds (Fund 1426)
- Nonprofit Corporation Bonds – Aviation – PFC #6 (Fund 1528)
- Nonprofit Corporation Bonds – Aviation – Senior Lien Revenue (Fund 1391)
- Nonprofit Corporation Bonds – Aviation – Senior Lien Revenue (Fund 1526)
- Nonprofit Corporation Bonds – Convention Center – State Distribution (Fund 2258)
- Nonprofit Corporation Bonds – General – 2010 Fire (Fund 68001)
- Nonprofit Corporation Bonds – General – 2010 Neighborhood Services (Fund 68010)
- Nonprofit Corporation Bonds – General – 2010 Police (Fund 68007)
- Nonprofit Corporation Bonds – General – 2010 Streets (Fund 68009)
- Nonprofit Corporation Bonds – General – Information Technology (Fund 68003)
- Nonprofit Corporation Bonds – General – Information Technology – TALIS (Fund 66019)
- Nonprofit Corporation Bonds – General – Municipal Building and Service Centers (Fund 68008)
- Nonprofit Corporation Bonds – General – Police (Fund 66004)
- Nonprofit Corporation Bonds – General – Regional Wireless Cooperative – 700mhz Narrow Banding (Fund 68021)
- Nonprofit Corporation Bonds – Solid Waste – MEGA IV (Fund 65909)
- Nonprofit Corporation Bonds – Solid Waste – MEGA V (Fund 66075)
- Nonprofit Corporation Bonds – Wastewater – 2006 (Fund 1366)
- Nonprofit Corporation Bonds – Water – 2008 (Fund 1421)
- Nonprofit Corporation Bonds – Water – Future 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.

- Impact Fee – Ahwatukee – Fire (Fund 0750)
- Impact Fee – Ahwatukee – Fire (Fund 2601)
- Impact Fee – Ahwatukee – Libraries (Fund 1096)
- Impact Fee – Ahwatukee – Libraries (Fund 2612)

- Impact Fee – Ahwatukee – Parks (Fund 1099)
- Impact Fee – Ahwatukee – Parks (Fund 2622)
- Impact Fee – Ahwatukee – Roadways (Fund 2652)
- Impact Fee – Ahwatukee – Wastewater (Fund 1201)
- Impact Fee – Ahwatukee – Wastewater (Fund 2670)
- Impact Fee – Ahwatukee South – Roadways (Fund 1802)
- Impact Fee – Deer Valley I – Wastewater (Fund 1060)
- Impact Fee – Deer Valley II – Wastewater (Fund 1061)
- Impact Fee – Deer Valley II – Wastewater (Fund 2661)
- Impact Fee – Deer Valley III – Wastewater (Fund 1062)
- Impact Fee – Deer Valley III – Wastewater (Fund 2662)
- Impact Fee – Deer Valley IV – Wastewater (Fund 1063)
- Impact Fee – Deer Valley I-IV – Roadways (Fund 2650)
- Impact Fee – Desert View – Libraries (Fund 0758)
- Impact Fee – Desert View – Libraries (Fund 02611)
- Impact Fee – Desert View – Parks (Fund 0761)
- Impact Fee – Desert View – Parks (Fund 2621)
- Impact Fee – Desert View – Streets (Fund 0759)
- Impact Fee – Desert View – Wastewater (Fund 0766)
- Impact Fee – Desert View – Wastewater (Fund 2665)
- Impact Fee – Desert View / Deer Valley V – Roadways (Fund 1806)
- Impact Fee – Desert View / Deer Valley V – Roadways (Fund 2651)
- Impact Fee – Estrella – Storm Drainage (Fund 1090)
- Impact Fee – Estrella – Storm Drainage (Fund 2640)
- Impact Fee – Estrella / Laveen – Fire (Fund 2602)
- Impact Fee – Estrella / Laveen – Libraries (Fund 1043)
- Impact Fee – Estrella / Laveen – Libraries (Fund 2613)
- Impact Fee – Estrella / Laveen – Parks (Fund 1045)
- Impact Fee – Estrella / Laveen – Parks (Fund 2623)
- Impact Fee – Estrella / Laveen – Roadways (Fund 1800)
- Impact Fee – Estrella / Laveen – Roadways (Fund 2653)
- Impact Fee – Estrella / Laveen – Roadways – Reserve (Fund 1801)
- Impact Fee – Estrella North – Streets (Fund 1085)
- Impact Fee – Estrella North – Wastewater (Fund 1091)
- Impact Fee – Estrella North – Wastewater (Fund 2673)
- Impact Fee – Estrella South – Streets (Fund 1086)
- Impact Fee – Estrella South – Wastewater (Fund 1092)
- Impact Fee – Estrella South – Wastewater (Fund 2674)
- Impact Fee – Laveen – Storm Drainage (Fund 1048)
- Impact Fee – Laveen – Storm Drainage (Fund 2641)
- Impact Fee – Laveen East – Wastewater (Fund 1306)
- Impact Fee – Laveen East – Wastewater (Fund 2672)
- Impact Fee – Laveen West – Wastewater (Fund 1049)
- Impact Fee – Laveen West – Wastewater (Fund 2671)

- Impact Fee – North Gateway – Libraries (Fund 1031)
- Impact Fee – North Gateway – Libraries (Fund 2610)
- Impact Fee – North Gateway – Parks (Fund 1035)
- Impact Fee – North Gateway – Parks (Fund 2620)
- Impact Fee – North Gateway – Wastewater (Fund 1039)
- Impact Fee – North Gateway – Wastewater (Fund 2666)
- Impact Fee – North Gateway (Black Canyon) – Streets (Fund 1033)
- Impact Fee – North Gateway / Deer Valley I-IV – Roadways (Fund 1804)
- Impact Fee – North Gateway / Deer Valley I-IV – Roadways – Reserve (Fund 1805)
- Impact Fee – North Gateway West – Streets (Fund 1032)
- Impact Fee – Northern – Equipment Repair (Fund 0756)
- Impact Fee – Northern – Fire (Fund 0757)
- Impact Fee – Northern – Fire (Fund 2600)
- Impact Fee – Northern – Open Space (Fund 1324)
- Impact Fee – Northern – Solid Waste (Fund 0764)
- Impact Fee – Northern – Water (Fund 0768)
- Impact Fee – Northern – Water (Fund 2680)
- Impact Fee – Southern – Equipment Repair (Fund 1095)
- Impact Fee – Southern – Solid Waste (Fund 1047)
- Impact Fee – Southern – Water (Fund 1094)
- Impact Fee – Southern – Water (Fund 2681)
- Impact Fee – Southern Southwest– Fire (Fund 1042)
- Impact Fee – Southern Southwest– Police (Fund 1046)

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

- Passenger Facility Charge – #6 (Fund 1430)
- Passenger Facility Charge – #6 (Fund 1429)
- Passenger Facility Charge – #7 (Fund 1577)
- Passenger Facility Charge – #7 (Fund 1767)

Other Cities' Share in Joint Ventures – These funds represent other cities' share in capital projects at the 91st Avenue Wastewater Treatment Plant and Val Vista Water Treatment Plant joint ventures.

- Other Cities' Share – SROG Replacement Fund (Fund 0400)
- Other Cities' Share – Val Vista Capital Improvements (Fund 0408)

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

- Solid Waste Remediation (Fund 0150)

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

- Capital Grants – Aviation (Fund AS00)
- Capital Grants – FTA (Fund 48280)
- Capital Grants – FTA (Fund 48290)
- Capital Grants – FTA (Fund 48291)
- Capital Grants – Public Housing – Hope VI – Frank Luke Addition (Fund 1628)
- Capital Grants – Public Housing – Phase 50108 (Fund 1078)
- Capital Grants – Regional Wireless Cooperative – (Fund 83202)

Federal, State and Other Participation – These funds are used account for the portion of Federal, State and other agency aid received and applied to various capital improvement projects.

- Federal, State and Other Participation – Federal Aid (Fund 1020)
- Federal, State and Other Participation – State Aid (Fund 1019)

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

- Capital Reserves – Arizona Highway User Revenue (Fund 1393)
- Capital Reserves – Aviation – Improvement Reserve (Fund 1529)
- Capital Reserves – Regional Wireless Cooperative – Lease Purchase (Fund 1240)
- Capital Reserves – Solid Waste – End Use Reserve (Fund 1233)
- Capital Reserves – Wastewater – Special Wastewater Improvement (Fund 0472)

Parks Capital Gifts – Private donations and contributions are the funding sources for Parks, Recreation and Mountain Preserves capital improvement projects.

- Capital Gifts – Parks (Fund 1263)

Other Capital – These funds are used to account for the portion of rental income received by tenants for building capital replacement costs, insurance proceeds to repair damage as a result of a 2010 hail storm, and to account for park land sale proceeds used for Parks, Recreation and Mountain Preserves capital improvement projects.

- Other Capital – Capital Replacement – 2120 N Central (Fund 1399)
- Other Capital – Capital Replacement – 411 N Central (Fund 1513)
- Other Capital – Capital Replacement – Genomics Facilities (Fund 1369)
- Other Capital – Hail Storm Damage 2010 – General Government (Fund 3700)
- Other Capital – Hail Storm Damage 2010 – Golf Course (Fund 3701)
- Other Capital – Hail Storm Damage 2010 – Wastewater (Fund 3704)
- Other Capital – Hail Storm Damage 2010 – Water (Fund 3703)
- Other Capital – Proceeds – Parks Land Sale (Fund 1348)
- Other Capital – Regional Wireless Cooperative – Other Cities (Fund 1457)