

FUND DESCRIPTIONS

Fund Number	Fund Title	Definition of Types of Monies Included	Restricted	Authorized Uses
10	GENERAL FUND	Property tax, sales tax, utility users tax, franchise fees, fines & forfeitures, investment interest, funds from other agencies, fees for service.	No	Primary City fund for operational expenditures.
11	Recoverable Projects Fund	Project deposits collected by the Community Development department.	Yes	Provide funding for Planning staff time, legal fees, and other related project expenses. Any excess funds in a deposit account are returned to the depositor.
12	South Coast Air Quality Management District Fund	City's share of additional motor vehicle registration fees imposed by SCAQMD	Yes	Implementation of mobile source emission reduction programs under the provision of California Clean Air Act.
13	Park & Recreation Improvement Fund	Grant revenues for parks and recreation	Yes	Parks and recreation improvement projects.
14	AB939 Fund	Funded by AB 939 fees collected from users by the waste haulers within the City	Yes	Funds are used on programs that promotes resource reduction, recycling and compositing as required by AB 939, passed in 1989
15	Gas Tax Fund	City's share of the motor vehicle gas tax imposed under the provisions of the Street and Highway Code of the State of California under Sections 2103, 2105, 2106, 2107 and 2107.5	Yes	Restricted for the acquisition, construction, improvement and maintenance of public streets.
16	Traffic Mitigation Fund	Fees to fund mitigation measures for increased traffic flows generated by developments within the City.	Yes	Funds to be used for projects that will improve traffic flow
17	<i>Landscape Maintenance District Fund</i>	<i>Not in use currently</i>	<i>Yes</i>	
18	Affordable Housing Fund	Fees in lieu of constructing affordable housing units on new developments to provide housing to very low, low and moderate income households.	Yes	Funds are used to account for expenditures associated with the retention and development of affordable housing units.
19	Las Virgenes / Lost Hills B & T Fund	Construction fee assessments	Yes	Funds are used to account for expenditures associated with the retention and development of affordable housing units.
20	Prop A Fund	Los Angeles County Sales Tax additional 1/2 cent. Passed by voters in 1980, tax has no end date. Metro returns 25% of the Proposition A tax to the cities in the County for transportation purposes.	Yes	Transit & Transportation projects within the City. Bus service, dial-a-ride services
21	LMD 21 - Ad Valorem Fund (<i>Landscape Maintenance District</i>)	Citywide property tax (1% base) upon each property within district boundaries and collected by Los Angeles County Tax Collector.	Yes	Provides funding for public street lighting and parkway/median landscape maintenance and improvement on designated landscape districts.
22	LLAD 22 - HOA Fund (<i>Lighting/Landscape Maintenance District</i>)	Special benefit assessment levied upon each property within district boundaries and collected by Los Angeles County Tax Collector. Landscaping and Lighting Act of 1972 (Streets & Highways 22500)	Yes	Provides funding for public street lighting and parkway/median landscape maintenance and improvement on designated landscape districts.

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24	LLAD 24 Fund <i>(Lighting/Landscape Maintenance District)</i>	Special benefit assessment levied upon each property within district boundaries and collected by Los Angeles County Tax Collector. Landscaping and Lighting Act of 1972 (Streets & Highways 22500)	Yes	Provides funding for public street lighting and parkway/median landscape maintenance and improvement on designated landscape districts.
25	Prop C Fund	Los Angeles County Sales Tax additional 1/2 cent. Passed by voters in 1990, tax has no end date. Metro returns 20% of the Proposition C tax to the cities in the County for transportation purposes.	Yes	Transit & Transportation projects within the City. Bus service, dial-a-ride services
26	TDA - Transportation Development Act Fund (Articles 3)	Local transportation fund derived from 1/4 cent of general sales tax collected by State	Yes	Bicycle transportation and street/road maintenance related expenses.
27	LLAD 27 Fund <i>(Lighting/Landscape Maintenance District)</i>	Special benefit assessment levied upon each property within district boundaries and collected by Los Angeles County Tax Collector. Landscaping and Lighting Act of 1972 (Streets & Highways 22500)	Yes	Provides funding for public street lighting and parkway/median landscape maintenance and improvement on designated landscape districts.
28	Library Fund	Property taxes, City of Hidden Hills contribution, library fines, Federal/State grant funds, gifts, donations and fees for service	Yes	Use of this fund is limited to library purposes only including operating and maintenance expenditures.
29	Transit Fund	Money is transferred from other funds: Prop A, Prop C, Measure R and Measure M	Yes	Fund collects all the expenditures for transit services: bus, trolley, dial-a-rid and others.
30	Storm Damage Fund	Not in use currently		
31	Earthquake Damage Fund	Not in use currently		
32	LLAD 32 Fund <i>(Lighting/Landscape Maintenance District)</i>	Special benefit assessment levied upon each property within district boundaries and collected by Los Angeles County Tax Collector. Landscaping and Lighting Act of 1972 (Streets & Highways 22500)	Yes	Provides funding for public street lighting and parkway/median landscape maintenance and improvement on designated landscape districts.
33	Used Oil Grant Fund	State provided funds for recycling used oil	Yes	Expenditures related to used oil recycling
34	Measure R - MTA Local Return Fund	Los Angeles County Sales Tax additional 1/2 cent. Passed by voters in 2008; tax has 30 year life. Measure M passed in 2016 made this tax increase permanent. Metro returns 15% Measure R funds for local city sponsored improvements	Yes	Transit & Transportation projects within the City. Bus service, dial-a-ride services
35	CDBG Fund	Funds are allocated to the City by the Federal Housing and Urban Development Department through the County of Los Angeles	Yes	Funds are used to benefit low to moderate income persons or areas, eliminate slums or blighted areas.
36	Grants Fund	Funds are allocated to the City by Federal, State, County or MTA for a variety of purposes	Yes	Various grant expenditures are accounted for in the fund
37	Local Law Enforcement Block Grant Fund	Not in use currently		
38	COPS - AB 3229 Grant Fund	Citizens Option for Public Safety (COPS) adopted by AB 3229 (Brulte) in 1996. City receives \$100k annually	Yes	Funds are used to support police services

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39	Measure R - MTA Transportation Projects Fund	Los Angeles County Sales Tax additional 1/2 cent. Passed by voters in 2008; tax has 30 year life. Metro funds certain capital projects within the City	Yes	Large transportation capital projects
40	Capital Improvement Fund	Transfers from other funds: General Fund, Gas Tax, LMDs, Prop A, Prop C, Measure R, Measure M, Grants, RMRA	Yes	Centralizing expenditures for large capital improvement projects within the City
41	Civic Center Construction Fund	Not in use currently		
42	City Hall Capital Fund	Original funding from General Fund transfers. Currently earning interest only.	No	Capital improvement projects related to extending the life of City Hall
46	Disaster Recovery Fund	Proceeds from SCE Woolsey Fire Settlement \$4 million	No	Can be used for any purpose. \$500,000 spent on Small Business Grants in FY 2020-21
47	Measure M - MTA Local Return Fund	Los Angeles County Sales Tax additional 1/2 cent. Passed by voters in 2016; tax has no end date. Metro returns 17% of Measure R funds for local city sponsored improvements	Yes	Transit & Transportation projects within the City. Bus service, dial-a-ride services
48	Library Capital Replacement Fund	Original funding from Library Fund transfers	No	Capital improvement projects related to extending the life of Library Building
49	Measure M - Traffic Improvement Fund	Los Angeles County Sales Tax additional 1/2 cent. Passed by voters in 2016; tax has no end date. Metro funds certain capital projects within the City	Yes	Large transportation capital projects
50	Tennis & Swim Center Fund	Tennis and Swim membership fees, tennis lesson fees	Yes	Operating and maintaining the Tennis & Swim Center including paying Top Seed Tennis Academy for their services
60	Management Reserve Fund	General Fund year-end surplus is transferred to this account. \$1.3 million land sale proceeds	No	Operating and maintaining the Tennis & Swim Center including paying Top Seed Tennis Academy for their services
61	Calabasas Park Improvements Fund	Not in use currently		
62	Measure W - Safe Clean Water Fund	Los Angeles County Flood Control District ~ Parcel Tax 2.5 cents per square foot. Passed by voters in 2018; tax has no end date. 40% of revenue generated within the City limits allocated back to city	Yes	Local stormwater and urban runoff and improve water quality
63	Road Maintenance & Rehabilitation Fund	City's share of the Senate Bill 1 (SB 1) signed into law April 2017. Fuel tax increase began 11-1-2017. Value-based transportation improvement fee began 1-1-2018. Price-based excise tax reset 7-1-2019. Zero emissions vehicle fee began 7-1-2020.	Yes	Can be used for any purpose
64	Quimby Act Fund	Quimby Act fees from developers in lieu of dedicating park land.	Yes	For use of construction of park facilities as a result of increased demand for parks resulting from new development.
65	Oak Tree Mitigation Fund	Fees to provide landscaping and trees in public areas resulting from the increase in demand from additional development.	Yes	To fund projects providing landscaping and trees in public areas.

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67	Emergency COVID 19 Fund	Federal / State aid to cities for the COVID 19 declared emergency	Yes	Goods purchased to provide a safer more sanitary environment during the COVID 19 emergency: Plexiglas barriers, masks, alcohol wipes and other cleaning supplies
80	CFD 2018 Fund Commercial	Property Tax Assessments (Mello-Roos) from CFD 2001-1 on Commercial property located near City Hall	Yes	Funds are used for principal and interest payments on the refunding bonds issued in 2018
81	1999 COP Fund Creekside, Civic Center	Not in use currently		
82	CFD 2001-1 Fund The Oaks	Not in use currently		
83	2005 COP Fund Refunding 1999 COP	Not in use currently		
84	CFD 2017 Fund The Oaks	Property Tax Assessments (Mello-Roos) from CFD 1999-1 on residential property located in "The Oaks" development	Yes	Funds are used for principal and interest payments on the refunding bonds issued in 2017
85	2006 COP Fund Civic Center Financing	Not in use currently		
86	Los Virgenes Parking Administration Fund	Parking tickets generated within the JPA five cities: Agoura Hills, Calabasas, Hidden Hills, Malibu & Westlake Village	Yes	Operating costs of parking enforcement
87	2015 COP Fund Civic Center Project	Transfers in from the General Fund and Library Fund	Yes	Funds are used for principal and interest payments on the refunding bonds issued in 2015
88	Calabasas Education Fund	Not in use currently		
89	LVUSD Fund	Not in use currently		
90	General Fixed Assets Account Group	Not applicable	No	Self-balancing set of accounts to account for the general fixed assets of a governmental unit. The account group is not a fund. It provides double-entry control in memorandum fashion of fixed assets that are not accounted for specifically in a fund (e.g., proprietary fund).
95	General Long Term Debt Account Group	Not applicable	No	Grouping is used to account for the outstanding principal on all long-term debt except that payable from a special assessment, proprietary, or trust fund. At maturity, the funds are transferred to the debt service fund.