



# DEFINITIONS



# REVENUE DEFINITIONS

## **Aid to Construction Fund**

The Aid to Construction Fund (Water) are funds received from customers for requested water service and capital improvements. Aid to Construction Fund (Power) are funds received from customers for requested power service and capital improvements.

## **Building Preventive Maintenance Fund**

The Building Preventive Maintenance Fund is used to address the deferred maintenance needs of City buildings and facilities. Departments are assessed an annual amount based upon the number of square feet they occupy in City-owned space.

## **Building Services Fund**

The Building Services Fund accounts for the operations of the Permit Center including all revenues and expenditures associated with issuing various building permits.

## **CIC Funding**

CIC Funding is collected from the Capital Improvements Charge (CIC) added to water rates to recover the capital improvement costs of the water distribution system.

## **Civic Center Parking Meter Fund**

This fund accounts for the operation of parking meters within the Civic Center Parking Meter Zone.

## **Computing and Communication Fund**

The Computing and Communication Fund accounts for all operations of the Department of Information Technology, which includes services such as the service center providing help desk support for employees and City Council, desktop and enterprise computing, networks, application services, Geographical Information Services, program and project management, training, radio communications, telephone, wireless, and voice services.

## **Gas Tax**

The state Highway Users Tax Account (HUTA) or gasoline tax is apportioned monthly to the counties and cities throughout California. The funds are allocated to jurisdictions based upon relative percentage share of the California population. This revenue is restricted to expenditures for street or road purposes. In addition, in the month of July, each city with a population of

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100,000 to 500,000 receives \$10,000 to be used exclusively for the purpose of engineering costs and administrative expenses in respect to city streets.

### **General Fund**

The General Fund is used to account for all the general revenues of the City not specifically levied or collected for a dedicated purpose, and for the expenditures related to the provision of general services by the City.

### **Gold Line Surplus Funds**

Gold Line Surplus Funds are carryover (surplus) funds from the Metro Gold Line Phase I project that the Los Angeles to Pasadena Metro Blue Line Construction Authority allocated to Gold Line projects. Funds can only be used on design, engineering, and construction of enhancements to the Metro Gold Line Phase I project.

### **Golf Course Fund**

This fund accounts for the operation of the Brookside Golf Course. The Golf Course Fund is used for some projects in the Rose Bowl section of the CIP.

### **Health Fund**

The Health Fund is a special revenue fund that accounts for the operations of the City's Public Health Department. It is primarily funded through grants and health realignment funds from the state and is occasionally allocated General Funds to support certain programs.

### **Library Services Fund**

The Library Services Fund is a special revenue fund that accounts for the operations of the City's public libraries and is comprised of funding from both a special voter approved parcel tax and the General Fund.

### **Measure A**

In 2016, the voters of Los Angeles County approved the Los Angeles County Safe, Clean Neighborhood Parks and Beaches Measure (Measure A), which provides dedicated local funding for the construction and/or maintenance of park, recreation, and open spaces through an annual parcel tax of 1.5 cents per square foot of building floor area on all taxable real property in the County. Annual allotments are made to eligible agencies to fund, among other things, new and existing community and local parks, community and senior recreation centers, safety improvements for parks, greenspace and greenway development,

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gardens, and urban canopy development. The City of Pasadena receives separate annual allotments for two study areas: Eastside-Unit Kinneloa Mesa Study Area and Westside Study Area. These allotments can only be combined if the City can demonstrate that a given project benefits the entire community and has community support.

### **Measure M**

In 2016, the voters of Los Angeles County approved an additional half-cent sales tax to fund transportation projects and improvements. The measure also made permanent the half-cent tax increase adopted via Measure R in 2008. In addition to funding MTA projects, funds are also made available by MTA to local jurisdictions via the Metro Subregional Program (MSP), Metro Active Transportation, Transit and First/Last Mile (MAT) Program, and Local Return.

### **Measure R**

In 2008, the voters of Los Angeles County approved an additional half-cent sales tax to fund transportation projects and improvements. After a deduction of 1.5 percent for MTA administrative costs, funds are appropriated based upon the following categories: Transit Capital Projects (35 percent), Highway Capital Projects (20 percent), Bus Operation Improvements (20 percent), Local Return (15 percent), Operations on New Rail Lines (5 percent), Transit Capital on Metrolink Commuter Rail System (3 percent), and Miscellaneous Transit Capital (2 percent.)

### **Measure W**

In 2018, property owners within the LA County Flood Control District approved Measure W, which created the Safe Clean Water Program. The program funds stormwater capture projects through a 2.5 cent parcel tax per square foot of impermeable area on properties within the district. The City of Pasadena receives an annual allotment as a local return, to be used on stormwater capture projects within the community. Additional funds are available as grants that are awarded to regional and small-scale capital improvement projects that provide regional benefits.

### **Off-Street Parking Facilities Fund**

This fund accounts for the operation of all City-owned parking lots and parking structures other than those controlled by the Pasadena Center Operating Company and the Rose Bowl Operating Company.

### **Old Pasadena Parking Meter Fund**

This fund accounts for the operation of parking meters within the Old Pasadena Parking Meter Zone.

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## **Power Fund**

This fund prescribed by the City Charter, accounts for the operation of the City's electric utility, a self-supporting activity which renders services on a user charge basis to residents and businesses. This funding source is appropriated to projects in the Electric System section of the CIP.

## **Proposition A (Parks) 1992, 1996**

Proposition A funds are grant funds made available through the passage of two ballot initiatives by the voters of Los Angeles County. The funds are used for acquiring and/or developing facilities for public recreational facilities and open space. The City must apply for the funds from the County of Los Angeles Regional Park and Open Space District. The City has applied for and been allocated these monies for specific projects in the Parks and Landscaping and the Arroyo sections of the CIP. There are no additional funds available from this source.

## **Proposition A (Transit)**

Proposition A funds are revenues generated from a half-cent sales tax approved by Los Angeles County voters in 1980. After a deduction of up to five percent for MTA administration, the funds are allocated to local jurisdictions based upon relative percentage share of Los Angeles County population. These funds must be used exclusively for public transit related improvements, transit operating expenses, transit equipment and fare subsidy programs.

## **Proposition C**

In November 1990, the voters of Los Angeles County approved an additional half-cent sales tax for transportation. After a deduction of up to 1.5 percent for MTA administration, the funds are appropriated based upon the following categories: Local Return (20 percent), Security (5 percent), Commuter Rail and Transit Centers (10 percent), Transit on Highways (25 percent), and Discretionary (40 percent). These funds must be used exclusively for public transit purposes.

## **Reserve for Key Projects**

A reserve in the General Fund to set aside funds to complete key projects as identified by the City Council.

## **Residential Impact Fees**

The Residential Impact Fee was created to mitigate the impacts of new residents on the City's park system. The fee is imposed on new residential developments including single-family homes, multiple family residences, retirement units, student housing, and life care facilities and is based on the number of bedrooms in each home.

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### **Road Maintenance and Rehabilitation Account (SB 1)**

Senate Bill 1 (SB 1), the Road Repair and Accountability Act of 2017, was signed into law by the Governor of California in April 2017. The bill created the Road Maintenance and Rehabilitation Account (RMRA), which receives funding through increases in the fuel excise tax, diesel excise tax, and vehicle registration tax. The RMRA allocates funding annually to municipalities for local road maintenance, rehabilitation, and critical safety projects on local streets and roads.

### **Rose Bowl Fund**

This fund accounts for the operation of the Rose Bowl facility and is used to fund projects in the Rose Bowl Improvements section.

### **Sewer Facility Charge**

The sewer facility charge was created in FY 2008 to ensure that new developments within the city limits pay their estimated cost for capacity upgrades to the city sewer system. This fund is used for sewer capacity upgrades at various locations throughout the city.

### **Sewer Maintenance and Construction Fund**

This fund accounts for the collection of Sewer Use Fees and Storm Drain Charges and is used for all capital projects associated with the conveyance of sewerage and storm water runoff.

Sewer Use Fees - Sanitary sewers are those underground pipes that carry effluent that must be treated before it can be discharged to the ocean or used as ground water. The fee is based upon water consumption which is considered to be proportional to the sewer discharge. This fee is shown on customers' water bill.

Storm Drain Charge - Storm drains are those underground pipes that carry storm water and other effluent which do not have to be treated before they are discharged to the ocean or used to replenish the ground water. All properties within the city limits are subject to the Storm Drain Charge. The formula used to determine this charge is based upon the size of the parcel in acres and a "runoff factor". The Storm Drain Charge is collected as part of the Los Angeles County property tax bill.

### **South Lake Parking Operation Fund**

This fund accounts for all revenues from the parking and business improvement tax, parking space rental and parking space permits collected in the South Lake Parking District.

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## **State Transportation Development Act – Article 3**

State Transportation Development Act (TDA) provides state funding to eligible public transportation operators for operating and capital purposes. Revenues are derived from  $\frac{1}{4}$  cent of the retail sales tax collected statewide. Article 3 of the Act dedicates 2 percent of the  $\frac{1}{4}$ -cent sales tax proceeds for bicycle and pedestrian facilities. The MTA allocates these funds to cities in Los Angeles County based on population.

## **Surface Transportation Program (STP)**

The Surface Transportation Program (STP) is a flexible program which allows cities and the counties to fund a broad range of transportation improvements. The STP provides transportation funding for a six-year period. Transportation projects eligible for STP funds include but are not limited to: highway projects, bridges on all public roads, transit capital improvements, carpool, parking, bicycle and pedestrian facilities, safety improvements, traffic management systems, planning, and transportation enhancement activities.

## **Technology Fee**

This fee is collected through building permits issued by the City. The fee amount totals 0.50% of the building permit valuation. Funds collected from this fee are used for maintenance of the City's land management system software and have also been used to provide partial funding to other projects in the Technology section of the CIP.

## **Telecommunication Fund**

This fund tracks both fiber lease and wireless revenue. Fiber on the City's fiber network, which supports a variety of City business and transportation operations, is also leased to local institutions, businesses, and telecommunications firms. These revenues support management of the existing fiber program, as well as its expansion in accordance with the Fiber Network and Services Strategic Plan.

## **Traffic Reduction and Transportation Improvement Fee**

The Traffic Reduction and Transportation Improvement Fee was created to mitigate the impacts of new developments on the citywide transportation system. The fee is imposed on all new developments including industrial, commercial and residential.

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### **Underground Utilities Fund**

This fund accounts for the use of revenues received from the underground surtax on sales of electric energy. This fund is used for addition, construction, or extension of underground utility lines; conversion of overhead to underground utilities; and street lighting improvements associated with such conversions.

### **Water Fund**

Prescribed by the City Charter, this fund accounts for the operation of the City's water utility, a self-supporting activity which renders services on a user charge basis to residents and businesses. This fund is used for the capital improvement projects in the Water section of the CIP.