

Special Revenue Funds

SPECIAL REVENUE FUNDS are used to account for proceeds of special revenue resources that are legally restricted to expenditure for particular purposes.

THE SUPPLEMENTAL LAW ENFORCEMENT SERVICES FUNDS (SLESF) accounts for grant revenues received from Kern County under the Funding for **COPS** program and specific expenditures approved by the City Council.

THE GAS TAX FUND accounts for receipts and expenditures of Highway Users Taxes apportioned to the City under Streets and Highway Code sections 2105, 2106, 2107 and 2107.5 of the State of California.

THE TDA FUND accounts for TDA funds that are allocated for street and transit purposes.

THE SENIOR CITIZENS NUTRITION FUND accounts for revenues and expenditures utilized in the operation of the nutrition fund.

THE LANDSCAPE MAINTENANCE DISTRICT FUND accounts for special assessments levies against certain properties to defray the cost of landscape maintenance districts.

THE HOUSING (HOME) FUND accounts for Home Grants coming from the U.S. Department of Housing & Urban Development that provides assistance to first time homebuyers.

THE COMMUNITY DEVELOPMENT BLOCK GRANT FUND (CDBG) accounts for HUD grant revenues and capital expenditures approved by the City Council and Kern County Program Development Department.

THE ECONOMIC DEVELOPMENT BLOCK GRANT FUND (EDBG) accounts for Economic Development loans and related cost.

THE WORKFORCE HOUSING GRANT is to account for expenditures for Parks and Seniors.

THE DEVELOPMENT IMPACT FEES FUND (DIF's) accounts for DIF revenues collected under AB1600 and the corresponding respective capital expenditures.

THE COMMUNITY CORRECTIONAL FACILITY FUND (CCF) accounts for revenues and expenditures for the operation of the facility.

The **GOLF COURSE FUND** accounts for revenues and expenditures for the operation of the golf course.