

## A Look at the Budget by Fund

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One way of looking at the adopted budget is by fund. A fund is a separate accounting entity created to track specific revenue and expense activity. The City of Anaheim has several fund groupings, which are reviewed herein. On the following pages, a summary is provided for each of the fund groupings that comprise the financial structure of the City.

The fund groupings outlined in the following pages are listed below.

**Governmental Funds** - funds generally used to account for tax-supported activities. There are five different types of governmental funds. Anaheim's governmental funds include the General Fund, Other General Purpose Funds, Special Revenue Funds, Debt Service Funds and Capital Projects Funds.

General Fund - one of five governmental fund types that typically serves as the chief operating fund of a government. The General Fund is used to account for all financial resources except those required to be accounted for in another fund.

Other General Purpose Funds - these specialized funds represent General Fund obligations and are reported with the General Fund in the City's Comprehensive Annual Financial Report (CAFR). Other General Purpose funds of the City include the Half Cent Sales Tax for Public Safety, Arena, Police Outside Reimbursements, Economic Development, Mother Colony, Library Donations, M. Roston Memorial, Deposits, and Drainage Assessments funds.

Special Revenue Funds - used to account for the revenue derived from specific taxes or other earmarked revenue sources (other than for major capital projects) that are restricted by law or administrative action to expenditures for specified purposes. Special Revenue funds of the City include Gas Tax and Roads, Workforce Development, CDBG, Community Services Facilities, Sewers and Storm Drains, Grants, Anaheim Resort Maintenance District, Narcotic Asset Forfeiture, Housing Authority, and Redevelopment Set-Aside.

Debt Service Funds - governmental fund type used to account for the accumulation of resources for, and the payment of, general long-term debt principal and interest.

Capital Projects Funds - established to account for resources used for the acquisition and construction of capital facilities by the City, except those financed by proprietary funds. Capital Projects funds of the City include Mello-Roos Projects, Redevelopment Agency, Other Capital Improvements and Anaheim Resort Improvements.

**Proprietary Funds** - funds that focus on the determination of operating income, changes in net assets (or cost recovery), financial position, and cash flows. There are two different types of proprietary funds: Enterprise funds and Internal Service funds.

Enterprise Funds - established to account for the operations and financing of self-supporting activities of a governmental unit that renders services on a user charge basis to the general public, similar to private business enterprises. Enterprise funds of the City include Electric Utility, Water Utility, Sanitation, Golf Courses, Stadium and Convention Center.

Internal Service Funds - used to account for the financing of centralized services to different funds and City departments on a cost reimbursement basis (including replacement costs). Internal Service funds of the City include General Benefits and Insurance, Motorized Equipment, Duplicating and Printing, Information Services, and Municipal Facilities Maintenance.

**Fiduciary Funds** - used to report assets held in a trustee or agency capacity for others and which therefore cannot be used to support the government's own programs. The fiduciary category includes pension (and other employee benefit) trust funds, investment trust funds, private-purpose trust funds, and agency funds. Fiduciary funds of the City include Metro Cities, Deferred Compensation and Mello-Roos Agency funds.

## A Look at the Budget by Fund

The table below combines all the City's funds into the total adopted budget by department.

### Expenditure Appropriations by Department (All Funds)

	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2005/06 Adopted
<b>City Council</b>	\$ 363,172	\$ 407,109	\$ 518,312
<b>City Administration</b>			
City Manager's Office	1,368,989	1,473,533	1,573,949
Audit	988,194	1,044,163	1,147,805
External Affairs	1,046,197	1,286,139	1,495,555
<b>Total City Administration</b>	<b>3,403,380</b>	<b>3,803,835</b>	<b>4,217,309</b>
<b>City Attorney</b>	<b>4,283,514</b>	<b>4,377,285</b>	<b>4,700,728</b>
<b>City Clerk</b>	<b>588,859</b>	<b>804,814</b>	<b>751,253</b>
<b>City Treasurer</b>	<b>857,440</b>	<b>962,108</b>	<b>1,046,145</b>
<b>Community Development</b>			
Administration	2,296,020	2,260,630	2,361,926
Workforce Development	2,428,681	2,970,993	2,964,341
Housing	62,666,032	78,267,604	70,380,842
CDBG Administration	1,041,621	1,282,130	986,777
Anaheim Redevelopment Agency	47,385,484	53,005,509	61,386,119
Capital Improvements	3,787,694	26,305,717	20,205,000
<b>Total Community Development</b>	<b>119,605,532</b>	<b>164,092,583</b>	<b>158,285,005</b>
<b>Community Services</b>			
Administration	406,017	435,817	421,510
Parks	8,331,158	9,105,387	9,438,073
Golf	3,397,319	3,952,302	4,004,293
Recreation/Human and Neighborhood Services	9,552,082	10,637,527	10,160,085
Library Services	7,634,070	9,178,180	9,465,050
Capital Improvements	5,404,243	11,903,716	10,013,089
<b>Total Community Services</b>	<b>34,724,889</b>	<b>45,212,929</b>	<b>43,502,100</b>
<b>Convention, Sports and Entertainment</b>			
Convention Center	35,458,169	38,582,093	39,982,309
Visitor and Convention Bureau	4,436,959	4,649,592	5,026,638
Angel Stadium of Anaheim	3,963,217	4,165,876	5,029,157
Arrowhead Pond of Anaheim	2,620,414	1,919,599	1,904,110
The Grove of Anaheim	29,715	24,000	33,200
Capital Improvements	1,785,830	-	4,100,000
<b>Total Convention,Sports,Entertainment</b>	<b>48,294,304</b>	<b>49,341,160</b>	<b>56,075,414</b>

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The table below combines all the City's funds into the total adopted budget by department.

### Expenditure Appropriations by Department (All Funds)

	FY 2003/04 Actual	FY 2004/05 Adopted	FY 2005/06 Adopted
<b>Finance</b>			
Administration	\$ 280,066	\$ 300,517	\$ 320,574
Accounting	5,004,451	5,449,433	5,842,882
Purchasing/Reprographics	2,417,475	2,569,864	2,708,960
Information Services	12,983,225	14,947,854	12,535,581
Budget	657,094	718,297	802,739
Risk Management	1,552,491	1,800,692	1,880,755
<b>Subtotal</b>	<b>22,894,802</b>	<b>25,786,657</b>	<b>24,091,491</b>
Debt Service	26,830,667	27,861,600	28,875,390
Insurance	11,801,759	14,798,897	14,508,233
<b>Total Finance</b>	<b>61,527,228</b>	<b>68,447,154</b>	<b>67,475,114</b>
<b>Fire</b>	<b>38,870,507</b>	<b>46,317,090</b>	<b>49,165,528</b>
<b>Human Resources</b>			
Operating	3,392,533	3,991,121	4,209,533
General Benefits	61,801,616	85,135,997	95,379,249
<b>Total Human Resources</b>	<b>65,194,149</b>	<b>89,127,118</b>	<b>99,588,782</b>
<b>Planning</b>			
Administration	227,660	347,117	395,948
Planning Services	3,890,103	3,915,077	3,814,809
Building/GIS	3,696,953	4,334,911	4,545,396
Community Preservation and Licensing	4,112,161	4,350,885	4,480,582
<b>Total Planning</b>	<b>11,926,877</b>	<b>12,947,990</b>	<b>13,236,735</b>
<b>Police</b>			
Operating	77,483,297	87,334,849	97,587,330
Urban Area Security Initiative (UASI)	-	20,172,123	16,461,101
Capital Improvements	-	5,400,000	1,788,736
	<b>77,483,297</b>	<b>112,906,972</b>	<b>115,837,167</b>
<b>Public Utilities</b>			
Electric Utility Operating	270,530,498	279,006,949	305,581,816
Water Utility Operating	40,536,022	44,198,789	46,285,540
Capital Improvements	46,233,492	191,838,747	182,321,565
<b>Total Public Utilities</b>	<b>357,300,012</b>	<b>515,044,485</b>	<b>534,188,921</b>
<b>Public Works</b>			
Operating	75,168,006	92,351,359	92,406,379
Capital Improvements	27,312,053	95,909,339	57,289,265
<b>Total Public Works</b>	<b>102,480,059</b>	<b>188,260,698</b>	<b>149,695,644</b>
<b>Total City</b>	<b>\$ 926,903,219</b>	<b>\$ 1,302,053,330</b>	<b>\$ 1,298,284,157</b>
<b>Operating</b>	<b>\$ 842,379,907</b>	<b>\$ 970,695,811</b>	<b>\$ 1,022,566,502</b>
<b>Capital Improvements</b>	<b>84,523,312</b>	<b>331,357,519</b>	<b>275,717,655</b>
<b>Total City</b>	<b>\$ 926,903,219</b>	<b>\$ 1,302,053,330</b>	<b>\$ 1,298,284,157</b>