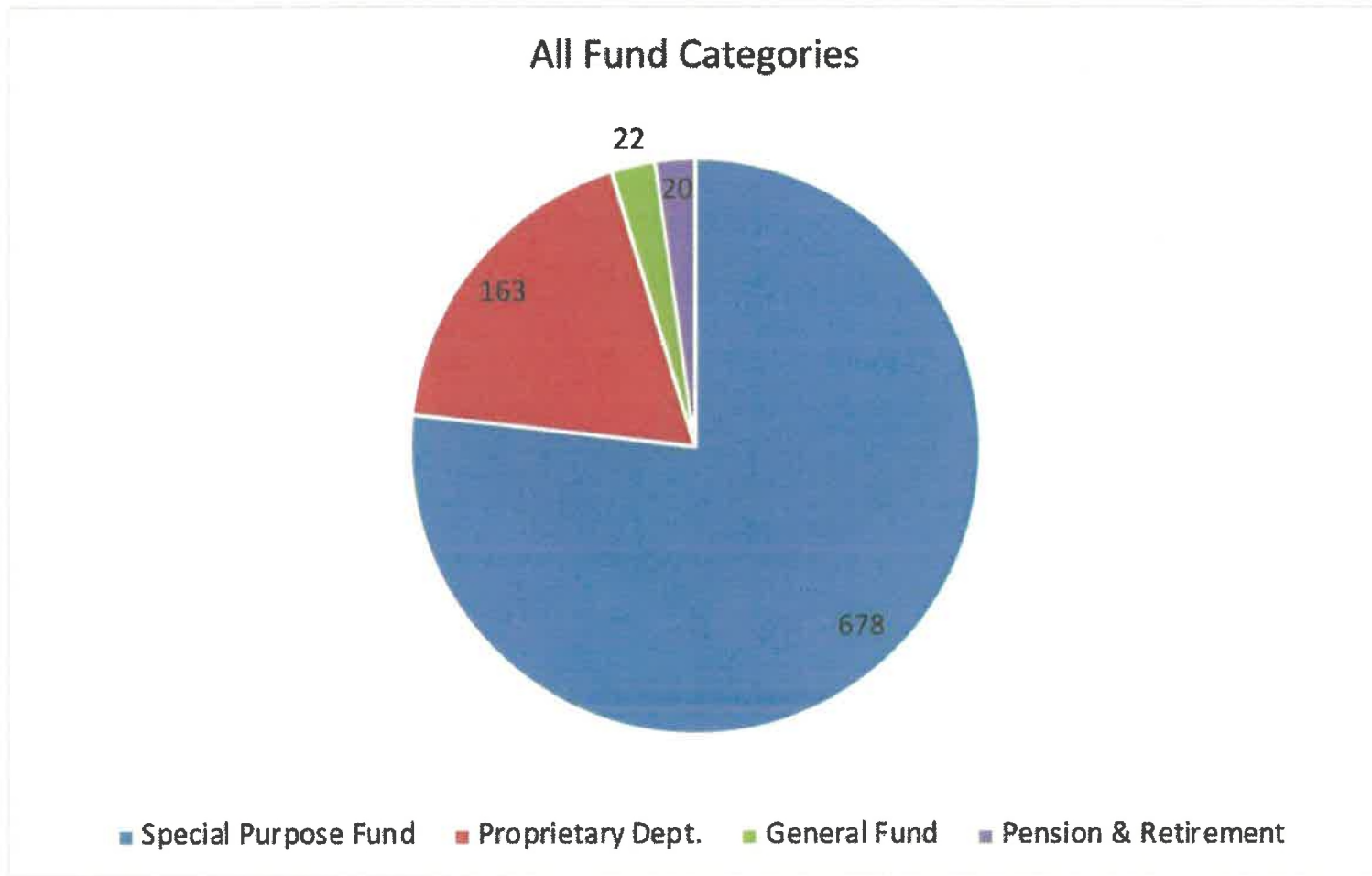
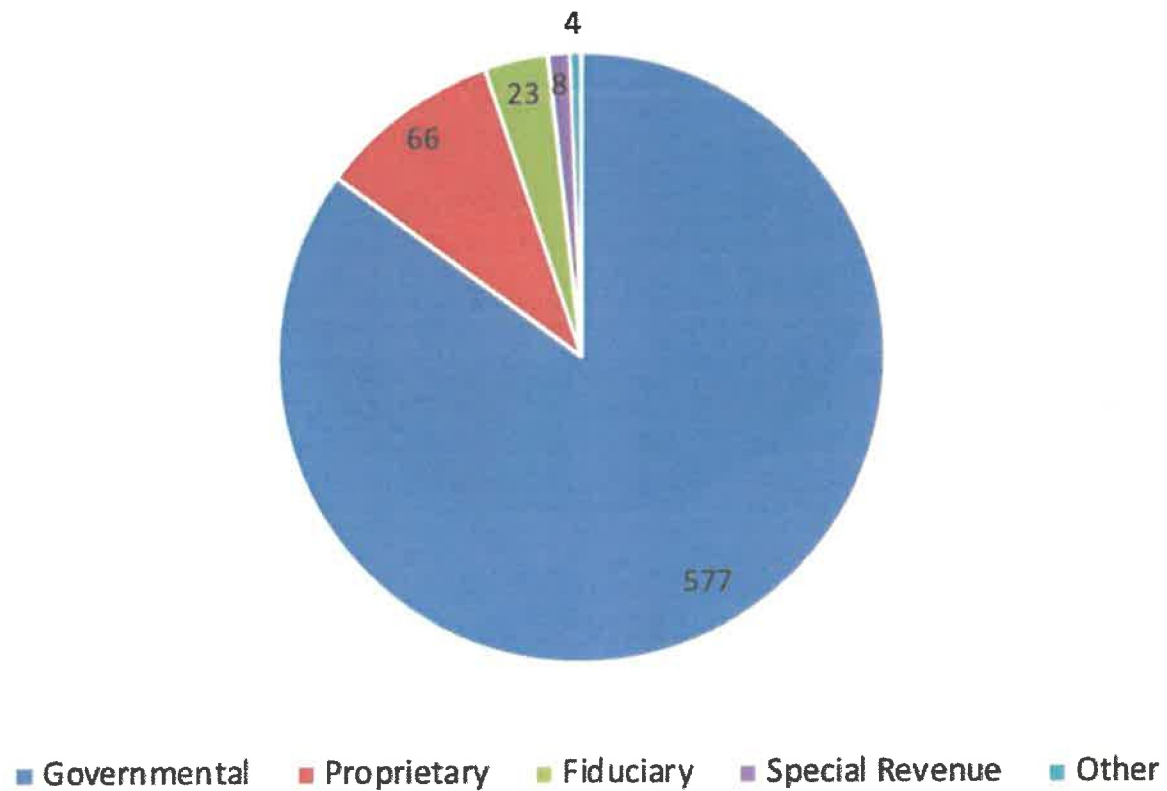


All Funds (883)



Special Funds (678)

Special Funds by Fund Group



Special Fund Function

Breakdown of 678 fund accounts by function, as classified by the LA City Controller's Office.

#	Category	No. of Funds
1	Arts/Culture/Tourism	27
2	Debt Related	82
3	Economic Development	118
4	Sanitation & Environment	43
5	Housing & Homelessness	68
6	Parks	24
7	Community Safety	110
8	Public Works	42
9	Social Services	61
10	Streets	29
11	Transportation	34
12	Other	40
TOTAL		678

Data Source: LA City Controller Data

Sources of Funds

Analysis of 678 fund accounts by primary funding source. Each fund is assigned to the single most descriptive source category based on its stated Sources of Funds language.

#	Category	Description	No. of Funds
1	Bond Proceeds & Debt Financing	Funds capitalized through municipal bond issuances — general obligation bonds, revenue bonds, refunding bonds, MICLA lease-revenue bonds, WIFIA bonds, and tax/revenue anticipation notes (TRANS).	174
2	Proprietary Revenue	Funds sourced from the City's enterprise and proprietary department operations — revenues from DWP (power and water), airports, harbor, parking facilities, recreational venues, settlement proceeds, naming rights, and other City-generated operational income not derived from taxes or transfers.	169
3	Fees, Fines, Charges & Assessments	Funds sustained by locally-collected non-tax charges: permitting fees, inspection fees, parking citations, franchise fees, impact fees, special assessments, RSO penalties, and other administrative charges levied by City departments in exchange for services or regulatory enforcement.	111
4	Local & State Funding	Funds receiving revenue from State of California programs, California agency grants, L.A. County allocations, and voter-approved ballot measures administered at the State or regional level — including Prop A/C, Measure M/R/A, HHAP, etc.	104
5	Federal Funding	Funds receiving direct revenue from federal agencies and federal grant programs — including HUD (CDBG, Section 8), FEMA disaster relief, DOJ, HHS, and other U.S. government appropriations passed through to the City.	79
6	General Fund Transfers	Funds whose primary source is an appropriation or transfer from the City's General Fund — including Charter-mandated set-asides, Council-directed allocations, surplus property proceeds distributed by Council District, budget stabilization transfers, and emergency/contingency reserve contributions.	35
7	Authorized by Development Agreement	Funds receiving contributions, fees, or deposits required under formal development agreements, specific plan requirements, or negotiated developer obligations tied to individual projects or land use entitlements.	4
8	Not Provided	No available language in Controller Data.	2
TOTAL			678

Data Source: LA City Controller Data