

Enterprise Funds

THE ENTERPRISE FUNDS are used to account for operations that are financed and operated in a manner similar to private business enterprises – where the intent is that the costs of providing goods and services to the general public on a continuing basis be financed or recovered primarily through user charges.

THE REFUSE FUND accounts for the financial activity of the Solid Waste Collection and Disposal activity of the City and the Street Sweeping function.

THE SEWER/WASTEWATER TREATMENT PLANT FUND accounts for the financial activity of the sewage collection and wastewater treatment utility of the city.

THE WATER FUND accounts for the financial activity of the water utility of the city.

THE AIRPORT FUND accounts for the financial activity of the city's municipal airport.

THE TRANSIT FUND accounts for the financial activity of the city's Delano Area Rapid Transit (DART) system and Dial-A-Ride program.