

## **NONMAJOR GOVERNMENTAL FUNDS**

### **SPECIAL REVENUE FUNDS**

SPECIAL REVENUE FUNDS ARE USED TO ACCOUNT FOR THE PROCEEDS OF SPECIFIC REVENUE SOURCES REQUIRING SEPARATE ACCOUNTING BECAUSE OF LEGAL OR REGULATORY PROVISIONS OR ADMINISTRATIVE ACTION.

#### **COUNTY TRANSPORTATION TRUST FUND**

THE MAIN SOURCES OF REVENUES ARE FROM STATE-SHARED REVENUES AND LOCAL OPTION GAS TAXES. THESE REVENUES ARE USED FOR ROAD AND BRIDGE MAINTENANCE AND CONSTRUCTION.

#### **LAKE AND RIVER ENHANCEMENT FUND**

THE ANNUAL COUNTY VESSEL REGISTRATION FEE REVENUES ARE RECORDED IN THIS FUND. THESE REVENUES ARE USED FOR THE MAINTENANCE AND ENHANCEMENT OF THE LAKES, RIVERS, AND WATERS, AND FOR OTHER BOATING RELATED ACTIVITIES.

#### **TOURIST DEVELOPMENT TAX FUND**

THE COUNTY'S PORTION OF THE FOUR CENT TOURISM TAX REVENUE IS RECORDED IN THIS FUND. THESE REVENUES ARE TO BE USED TO PROMOTE TOURISM FOR THE COUNTY.

#### **LIGHTING DISTRICTS FUND**

THIS FUND ACCOUNTS FOR THE COSTS OF PROVIDING STREET LIGHTING TO RESIDENTS LIVING WITHIN THE BOUNDARIES OF THE LIGHTING DISTRICTS.

#### **FIRE DISTRICT FUND**

THIS FUND ACCOUNTS FOR THE COSTS OF PROVIDING FIRE PROTECTION SERVICES TO THE RESIDENTS LIVING WITHIN THE UNINCORPORATED AREAS OF THE COUNTY.

#### **IMPACT FEE FUND**

THIS FUND ACCOUNTS FOR IMPACT FEES PROVIDED BY ORDINANCE NO. 89-40. THESE REVENUES ARE USED FOR THE CONSTRUCTION OR IMPROVEMENT OF THE COUNTY'S EMERGENCY MEDICAL SYSTEM, ROADS, AND CORRECTIONAL FACILITIES.

#### **EMERGENCY 911 FUND**

THIS FUND ACCOUNTS FOR FEES PROVIDED BY THE FLORIDA EMERGENCY TELEPHONE ACT AND BY ORDINANCE NO. 86-23. THESE REVENUES ARE TO BE USED FOR THE ACQUISITION, IMPLEMENTATION, AND MAINTENANCE OF PUBLIC SAFETY ANSWERING POINT EQUIPMENT AND "911" SERVICE FEATURES.

#### **HAZARDOUS WASTE FUND**

PROCEEDS FROM A 3% TAX ON GROSS RECEIPTS ON COMMERCIAL HAZARDOUS WASTE FACILITIES PURSUANT TO SECTION 403.7215, FLORIDA STATUTES, ARE RECORDED IN THIS FUND.

#### **RADIO COMMUNICATIONS FUND**

THIS FUND ACCOUNTS FOR THE COST OF CONSTRUCTING AND MAINTAINING THE COUNTY-WIDE 800 MEGAHERTZ RADIO COMMUNICATIONS SYSTEM.

#### **LAW ENFORCEMENT TRUST FUND**

THIS FUND ACCOUNTS FOR THE MONIES OBTAINED FROM CASH FORFEITURES AND THE SALE OF PROPERTY AND EQUIPMENT CONFISCATED BY THE SHERIFF AS PROVIDED FOR IN CHAPTER 932, FLORIDA STATUTES. THE AMOUNTS IN THE FUND ARE TO BE EXPENDED ONLY FOR CERTAIN LAW ENFORCEMENT PURPOSES.

#### **LAND MANAGEMENT TRUST FUND**

THIS FUND ACCOUNTS FOR MONIES OBTAINED FROM AD VALOREM TAXES. THE INCOME EARNED ON PRINCIPAL MAY BE EXPENDED ONLY FOR THE PURCHASE AND MANAGEMENT OF ENVIRONMENTALLY SENSITIVE LANDS.

### **DEBT SERVICE FUNDS**

DEBT SERVICE FUNDS ARE USED TO ACCOUNT FOR THE ACCUMULATION OF RESOURCES FOR AND PAYMENT OF THE COUNTY'S LONG TERM DEBT OTHER THAN THOSE PAYABLE FROM THE OPERATIONS OF ENTERPRISE FUNDS.

#### **CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 1992 FUND**

THIS FUND ACCUMULATES MONIES FOR THE PAYMENT OF THE \$45,415,000 CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 1992, WHICH ARE SERIAL BONDS, ORIGINALLY DUE IN ANNUAL INSTALLMENTS OF \$3,779,531 TO \$3,965,780 THROUGH DECEMBER 2011. THESE BONDS WERE REFUNDED BY THE 2002 CAPITAL IMPROVEMENT BONDS, WITH THE LAST INSTALLMENT DUE IN DECEMBER 2002. PRINCIPAL AND INTEREST ARE PAID FROM THE COUNTY'S SHARE OF THE HALF-CENT SALES TAX FUNDS RECEIVED FROM THE STATE.

**CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 1994 FUND**

THIS FUND ACCUMULATES MONIES FOR THE PAYMENT OF THE \$32,335,000 CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 1994, WHICH ARE SERIAL BONDS, DUE IN ANNUAL INSTALLMENTS OF \$2,624,000 TO \$2,659,855 THROUGH DECEMBER 2011. PRINCIPAL AND INTEREST ARE PAID FROM THE COUNTY'S SHARE OF THE HALF-CENT SALES TAX FUNDS RECEIVED FROM THE STATE.

**CONSTITUTIONAL FUEL TAX REVENUE REFUNDING BONDS, SERIES 1996 FUND**

THIS FUND ACCUMULATES MONIES FOR THE PAYMENT OF THE \$24,365,000 CONSTITUTIONAL FUEL TAX REVENUE REFUNDING BONDS SERIES 1996, WHICH ARE SERIAL BONDS, DUE IN ANNUAL INSTALLMENTS OF \$1,952,043 TO \$1,956,908 THROUGH DECEMBER 2016. PRINCIPAL AND INTEREST ARE PAID FROM THE COUNTY'S SHARE OF THE CONSTITUTIONAL (5TH AND 6TH CENTS) GAS TAX FUNDS RECEIVED FROM THE STATE.

**CAPITAL IMPROVEMENT REVENUE BONDS, SERIES 2000 FUND**

THIS FUND ACCUMULATES MONIES FOR THE PAYMENT OF THE \$41,925,000 CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 2000, WHICH ARE SERIAL BONDS, DUE IN ANNUAL INSTALLMENTS OF \$3,143,172 TO \$3,306,589 THROUGH DECEMBER 2021. PRINCIPAL AND INTEREST ARE PAID FROM THE COUNTY'S SHARE OF THE HALF-CENT SALES TAX FUNDS RECEIVED FROM THE STATE.

**TRANSPORTATION IMPROVEMENT REVENUE BONDS, SERIES 2000 FUND**

THIS FUND ACCUMULATES MONIES FOR THE PAYMENT OF THE \$65,000,000 TRANSPORTATION IMPROVEMENT REVENUE BONDS, SERIES 2000, WHICH ARE SERIAL BONDS, DUE IN ANNUAL INSTALLMENTS OF \$4,220,456 TO \$4,964,033 THROUGH DECEMBER 2025. PRINCIPAL AND INTEREST ARE PAID FROM A 5 CENTS PER GALLON LOCAL OPTION FUEL TAX AND A 2% PUBLIC SERVICE TAX LEVIED BY THE COUNTY.

**CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 2002 FUND**

THIS FUND ACCUMULATES MONIES FOR THE PAYMENT OF THE \$26,435,000 CAPITAL IMPROVEMENT REFUNDING REVENUE BONDS, SERIES 2002, WHICH ARE SERIAL BONDS, DUE IN ANNUAL INSTALLMENTS OF \$1,042,116 TO \$3,817,963 THROUGH DECEMBER 2011. PRINCIPAL AND INTEREST ARE PAID FROM THE COUNTY'S SHARE OF THE HALF-CENT SALES TAX FUNDS RECEIVED FROM THE STATE.

**COMMERCIAL PAPER PROGRAM**

THIS FUND ACCUMULATES MONIES FOR THE PAYMENT OF A LOAN FROM THE COMMERCIAL PAPER PROGRAM. PRINCIPAL AND INTEREST ARE PAID FROM ANNUAL INTERFUND TRANSFERS FROM VARIOUS FUNDS PARTICIPATING IN THE COUNTY-WIDE 800 MEGAHERTZ COMMUNICATIONS SYSTEM.

**CAPITAL PROJECT FUNDS**

CAPITAL PROJECT FUNDS ARE USED TO ACCOUNT FOR FUNDS USED FOR THE ACQUISITION OR CONSTRUCTION OF MAJOR CAPITAL FACILITIES.

**GENERAL CAPITAL IMPROVEMENTS FUND**

THIS FUND IS USED TO ACCOUNT FOR THE ACQUISITION, CONSTRUCTION, MODIFICATION, IMPROVEMENT AND RENOVATION OF MAJOR CAPITAL FACILITIES SUCH AS BUILDINGS AND PARKS.

**ENVIRONMENTAL LANDS ACQUISITION FUND**

THIS FUND IS USED TO ACCOUNT FOR THE PURCHASE OF ENVIRONMENTALLY SENSITIVE LANDS WHICH ARE FUNDED BY A 0.2 MIL AD VALOREM TAX LEVY.

**SHORT-TERM ROAD CONSTRUCTION FUND**

THIS FUND IS USED TO ACCOUNT FOR THE ACQUISITION, CONSTRUCTION, RECONSTRUCTION AND MAINTENANCE OF CERTAIN ROADS IN THE COUNTY WHICH ARE FUNDED BY ONE-TIME TRANSFERS FROM THE GENERAL FUND AND SOLID WASTE FUNDS.