

## **SPECIAL REVENUE FUNDS**

### **Utility Tax Fund--**

to account for taxes levied on public utilities. These taxes shall be used first for payment of bonded debt service requirements. A specified portion may be transferred to the General Fund to be used for any lawful purpose. After that, revenues are to be used for capital improvements.

### **Guaranteed Entitlement Fund--**

to account for the receipt and use of State guaranteed entitlement proceeds. This money is pledged to the repayment of the 1991 Guaranteed Entitlement Refunding Revenue Bonds.

### **Cable Communications Fund--**

to account for administering the City's cable television franchise and access (public education and governmental) television programming activities. The Cable Communications Department's responsibility is to enforce applicable federal, state and local codes and ordinances as well as the contractual terms defined by the franchise agreement.

### **Local Option Gas Tax Fund--**

to account for the City's share of taxes levied on motor fuel and special fuel sold in the county. These taxes shall be used for various transportation related capital projects.

### **Occupational License Fund--**

to account for the receipt and use of occupational license tax proceeds. This money is pledged to the repayment of the 1996 Occupational License Tax Bonds.

### **Community Development Block Grant Fund--**

to finance numerous interrelated physical projects within a designated geographic area. The projects are funded by the U.S. Department of Housing and Urban Development.

### **Other Grant Funds--**

to account for various miscellaneous grants including: HUD Hope 3 Implementation Grant, Home Investment Partnerships Grant, State Housing Initiatives Partnership, State Social Services Block Grant, Housing Opportunities for People with AIDS, Police Intergovernmental Grants and other miscellaneous grants.

### **Community Redevelopment Agency (CRA) Fund--**

to account for the proceeds of property taxes associated with increases of property values in designated "blighted" areas. Monies are controlled by the CRA, a special unit of government established through State law specifically to manage the use of said monies.