

## Nonmajor Governmental Funds

### Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

**Guaranteed Entitlement Fund** -- This fund is used to account for the receipt and use of State guaranteed entitlement proceeds. This money is pledged to the repayment of the 2001 Guaranteed Entitlement Refunding Revenue Bonds.

**Cable Communications Fund** -- This fund is used 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** -- This fund is used to account for the City's share of taxes levied on motor fuel and special fuel sold in the county. This money is pledged to the repayment of the 1999 Transportation Revenue Bonds, beyond that these taxes shall be used for various transportation related capital projects.

**Occupational License Fund** -- This fund is used to account for the receipt and use of occupational license tax proceeds. This money is pledged to the repayment of the 2002 Occupational License Tax Bonds.

**Community Development Block Grant Fund** -- This fund is used 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** -- This fund is used 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** -- This fund is used 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.

### Debt Service Funds

Debt service funds are used to accumulate monies and account for the repayment of bonds and HUD Section 108 Loans.

**Utility Tax Bonds Fund** -- This fund is used to accumulate monies for payment of Utility Tax Bonds and Utility Tax Refunding Bonds that are payable solely from the utility tax proceeds.

**Guaranteed Entitlement Revenue Bonds Fund** -- This fund is used to accumulate monies for the payment of Guaranteed Entitlement Refunding Revenue Bonds that are payable solely from the State guaranteed entitlement.

**Utilities Tax and Special Revenue Bonds Fund** -- This fund is used to accumulate monies for payment of Utilities Tax and Special Revenue Refunding Bonds that are payable solely from utility tax proceeds and tax increment revenues.

**Community Investment Tax Bonds Fund** -- This fund is used to accumulate monies for payment of Community Investment Tax Bonds that are payable solely from the community investment tax proceeds.

**Occupational License Tax Bonds Fund** -- This fund is used to accumulate monies for payment of Occupational License Tax Bonds that are payable solely from the occupational license tax proceeds.

**Local Option Gas Tax Revenue Bonds Fund** -- This fund is used to accumulate monies for payment of Transportation Revenue Bonds that are payable solely from the taxes on motor fuel collected in the county.

**HUD-Section 108 Loan Proceeds Fund** -- This fund is used to accumulate monies for repayment of HUD Section 108 Loans.

### **Capital Projects Funds**

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary funds and trust funds.

**Local Option Gas Tax Capital Projects Fund** -- This fund is used to account for the cost of various transportation capital improvement projects, some of which are as follows: public transportation operations and maintenance, roadway and right-of-way maintenance, equipment, drainage, and street lighting.

**Utility Tax Capital Projects Fund** -- This fund is used to account for the portion of utility tax revenues appropriated for capital improvements, including drainage, playgrounds, parks and recreation centers. Project expenditures have been financed with transfers from the Utility Tax Special Revenue Fund and Utilities Tax Refunding Bonds.

**Transportation Impact Fees Capital Projects Fund** -- This fund is used to account for the cost of capital improvements, including but not limited to: construction of new through lanes, turn lanes, bridges, drainage facilities, traffic signalization, curbs, medians, shoulders and transit facilities. Financing will be provided by an impact fee assessed at the time of issuance of certificates of occupancy.

**Utility Tax Bond Projects Fund** -- This fund is used to account for the cost of a police headquarters, other district office facilities, and various vehicles, equipment, recreation facilities and other capital projects.

**Occupational License Tax Bond Projects Fund** -- This fund is used to account for the cost of acquiring the Aquarium and refinancing the original Aquarium debt. Financing is provided by the sale of the 1996 Occupational License Tax Bonds that have been refunded with 2002 Bonds.

**Community Investment Tax Bond Projects Fund** -- This fund is used to account for the receipt of community investment tax bond revenues and the cost of appropriated capital expenditures, some of which include: Museum/Cultural Arts District, Lowry Park Zoo Expansion, Fort Brooke Park development, roadway and Improvements to recreation centers.

**Community Investment Tax Capital Projects Fund** -- This fund is used to account for the receipt of community investment tax revenues and the cost of appropriated capital expenditures, some of which include: police and fire vehicle acquisitions, road and drainage improvements, and park improvements.