

## GOVERNMENTAL FUNDS

### GENERAL FUND

To account for all financial resources except those required to be accounted for in other funds.

### SPECIAL REVENUE FUNDS

**County Transportation Trust Fund** — To account for funds received for construction and maintenance of roads, bridges, and traffic engineering.

**Tourist Development Tax Fund** — To account for the County's Tourist Development Tax receipts.

**Local Housing Assistance Trust Fund** — To account for funds received for the State Housing Initiatives Partnership Program.

**Water Control Districts Fund** — To account for funds received for the maintenance of water resource and drainage programs in special districts of the county.

**Broward Economic Development Board** — To account for funds received from license fees for the purpose of economic development.

**Other Special Revenue Fund** — To account for other special revenue activities.

**Sheriff Operations Fund** — To account for the general operations of the Sheriff.

**Sheriff Special Revenue Fund** — To account for funds received from the County Law Enforcement Trust Fund and grants for public safety and capital expenditures.

**Clerk Operations Fund** — To account for the general operations of the Clerk of the County and Circuit Courts.

**Clerk Special Revenue Fund** — To account for funds received for the Record Modernization Trust Fund.

**Property Appraiser Operations Fund** — To account for the general operations of the Property Appraiser.

**Supervisor of Elections Operations Fund** — To account for the general operations of the Supervisor of Elections.

### DEBT SERVICE FUNDS

**1986 General Obligation Bonds Debt Service Fund** — To account for the payment of the current year's principal and interest requirements on the Public Improvement Bonds.

**1989 General Obligation Bonds Debt Service Fund** — To account for the payment of the current year's principal and interest requirements on the 1989 General Obligation Bonds.

**General Obligation Refunding Bonds Debt Service Fund** — To account for the payment of the current year's principal and interest requirements on the General Obligation Refunding Bonds.

**Tourist Tax Revenue Bonds Debt Service Fund** — To account for the payment of the current year's principal and interest requirements on the Tourist Development Tax Revenue Bonds.

**1995 Special Obligation Refunding Bonds Debt Service Fund** — To account for the payment of the current year's principal and interest requirements on the Special Obligation Bonds.

**1996 Professional Sports Facilities and Civic Arena Bonds Debt Service Fund** — To account for the payment of the current year's principal and interest requirements on the Professional Sports Facilities and Civic Arena Bonds.

**1998 Gas Tax Revenue Refunding Bonds Debt Service Fund** — To account for the payment of the current year's principal and interest requirements on the Gas Tax Revenue Refunding Bonds.

**Florida Financing Loan Pool Debt Service Fund** — To account for the payment of the current year's principal and interest requirements on the Florida Financing Loan Pool debt.

**Certificates of Participation Fund** — To account for the payment of the current year's principal and interest requirements on the Certificates of Participation.

### CAPITAL PROJECTS FUNDS

**Capital Outlay Reserve Fund** — To account for special capital outlay projects not routine in nature and not considered ordinary operating expenditures.

**1978 Public Improvement Bond Fund** — To account for General Obligation Bond Issue funded projects.

**Engineering Road Projects Fund** — To account for the expenditure of local option and state gasoline taxes.

**1987 General Obligation Bond Fund** — To account for General Obligation Bond Issue funded projects.

**1988 Tourist Development Tax Revenue Bond Fund** — To account for the construction and improvements of the Convention Center.

**1996 Professional Sports Facilities and Civic Arena Revenue Bond Fund** — To account for the construction of the civic arena facility.

**1989 General Obligation Bond Fund** — To account for the acquisition of environmentally sensitive lands.

**Beach Renourishment Fund** — To account for the restoration of eroded beaches.

**Unincorporated Area Capital Projects Fund** — To account for the capital improvements program in the county unincorporated areas.