

GOVERNMENTAL FUNDS

NONMAJOR SPECIAL REVENUE FUNDS

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 Fund – 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 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 Circuit and County 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.

Park, Open Space and Recreational Trust Fund – To receive gifts and fees and to disburse these monies for parks and recreational needs.

Other Trust Fund – To receive and account for donations to be used for a specific purpose and to collect civil penalties imposed for polluting and expend funds to restore polluted areas.

NONMAJOR 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.

2001 General Obligation Bonds Debt Service Fund – To account for the payment of the current year’s principal and interest requirements on the 2001A General Obligation Bonds.

2004 General Obligation Bonds Debt Service Fund – To account for the payment of the current year’s principal and interest requirements on the 2004 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.

MAJOR CAPITAL PROJECTS FUNDS

Capital Outlay Reserve Fund – To account for Special Capital Outlay Projects not routine in nature and not considered ordinary operating expenditures.

NONMAJOR CAPITAL PROJECTS FUNDS

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

1988 Tourist Development Tax Revenue Bonds Fund – To account for the construction and improvements of the Convention Center.

Professional Sports Facilities and Civic Arena Capital Projects – To account for the improvements to the civic arena facility.

1989 General Obligation Bonds 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.

2001 General Obligation Bonds Fund – To account for the construction, expansion, and renovation of the county libraries.

2004 General Obligation Bonds Fund – To account for the acquisition and preservation of land and the renovation and expansion of parks.

Mass Transit Capital Grants Fund – To account for the mass transit capital outlay.