

Major Governmental Funds

DEBT SERVICE FUNDS

Debt Service Funds account for the fiscal activities for the accumulation of resources for the payment of principal, interest, and related costs of governmental long-term debt.

Subordinate Lien Sales Tax Revenue Bonds

The Subordinate Lien Sales Tax Revenue Bonds debt service fund accounts for the fiscal activities for the accumulation of resources for the payment of principal, interest, and related costs of the bond issues secured by a pledge of the County's local government half-cent sales tax revenue.

CAPITAL PROJECTS FUNDS

Capital Projects Funds account for the financial resources used to acquire or construct major capital facilities other than those financed by proprietary funds.

Bond Funded Road Program

The Bond Funded Road Program Fund accounts for the fiscal activity relating to the construction of roads and transportation improvements with an emphasis on projects that support economic development.