

# **Nonmajor Governmental Funds**

## **SPECIAL REVENUE FUNDS**

Special Revenue Funds account for revenues from specific taxes or other earmarked revenue sources which, by law, are designated to finance particular functions or activities of government.

### **County Transportation Trust**

The County Transportation Trust Fund accounts for the fiscal activity relating to County road and bridge maintenance and construction.

### **Library**

The Library Fund accounts for the fiscal activity relating to the County library system.

### **East Volusia Mosquito Control District**

The East Volusia Mosquito Control District Fund accounts for the fiscal activity relating to a program in the eastern section of the County for the control of pestiferous mosquitoes and other arthropods which can affect public health.

### **Resort Tax**

The Resort Tax Fund accounts for the fiscal activity relating to the collection and distribution of the tax on short-term room rentals.

### **Sales Tax Trust**

The Sales Tax Trust Fund accounts for the fiscal activity related to the County's portion of the half cent state sales tax collected within the County.

### **Convention Development Tax**

The Convention Development Tax Fund accounts for the fiscal activity relating to the tax on short-term room rentals used to promote and advertise specific geographic areas of the County.

### **Ponce Inlet Port Authority**

The Ponce Inlet Port Authority Fund accounts for the fiscal activity relating to the operations of the recreational waterfront properties on the eastside of the County.

### **E-911 Emergency Telephone System**

The E-911 Emergency Telephone System Fund accounts for the fiscal activity relating to the collection and use of the E-911 emergency telephone system fees.

### **Special Lighting Districts**

The Special Lighting Districts Fund accounts for the fiscal activity relating to providing street lighting services.

### **Ocean Center**

The Ocean Center Fund accounts for the fiscal activity relating to the administration and operation of the County's convention center.

### **Manatee Conservation**

The Manatee Conservation Fund accounts for the fiscal activity relating to the protection of manatees in the County's waterways.

### **Road Impact Fees**

The Road Impact Fees Fund accounts for the fiscal activity relating to the County's road impact fees that support growth-related road needs.

### **Park Impact Fees**

The Park Impact Fees Fund accounts for the fiscal activity relating to the County's park impact fees that support growth-related parks and improvements.

### **Fire Services**

The Fire Services Fund accounts for the fiscal activity relating to providing fire and rescue services in the unincorporated areas of the County and the municipalities of Lake Helen, Oak Hill, and Pierson.

### **Fire Impact Fees**

The Fire Impact Fees Fund accounts for the fiscal activity relating to the County's fire impact fees that support growth-related fire protection and rescue equipment.

### **Silver Sands/Bethune Beach Municipal Service District**

The Silver Sands/Bethune Beach Municipal Service District Fund accounts for the fiscal activity relating to providing arterial lighting services.

### **Gemini Springs Addition**

The Gemini Springs Addition Fund accounts for funds received to provide security and maintenance assistance for the Gemini Springs/Lake Monroe Park trail.

### **Stormwater Utility**

The Stormwater Utility Fund accounts for the fiscal activity relating to fees collected that support storm water control, conservation, and aquifer recharge for all developed property in the unincorporated areas of the County.

### **Volusia ECHO**

The Volusia ECHO Fund accounts for the fiscal activity relating to Environmental, Cultural, Historic, and Outdoor recreation projects.

### **Volusia Forever**

The Volusia Forever Fund accounts for the fiscal activities primarily relating to the management and improvement of environmentally sensitive lands acquired through the Volusia Forever program.

**Law/Beach Enforcement Trust**

The Law/Beach Enforcement Trust Fund accounts for proceeds from the sale of confiscated and unclaimed property awarded to the County by court order to be used solely for crime fighting purposes.

**Federal Forfeiture Sharing**

The Federal Forfeiture Sharing Funds account for revenues received as a result of County participation with the U.S. Treasury and Justice Departments in the elimination of illegal activities.

**State Housing Incentive Program (S.H.I.P.)**

The State Housing Incentive Program Fund accounts for the fiscal activity relating to a program for the development and rehabilitation of affordable housing.

**Library Endowment**

The Library Endowment Fund accounts for donations to purchase publications and other library materials.

**Corrections – Welfare Trust**

The Corrections – Welfare Trust Fund accounts for sales of personal care and discretionary items to the jail and correctional inmates. Profits from these sales are used to purchase recreational equipment for the inmates.

**DEBT SERVICE FUNDS**

The Limited Tax General Obligation Bonds, Subordinate Lien Sales Tax Revenue Bonds, Gas Tax Revenue Bonds, Tourist Development Tax Refunding Revenue Bonds, Capital Improvement Revenue and Refunding Bonds, and the Notes Payable 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.

## **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.

### **Volusia Forever**

The Volusia Forever Capital Projects Fund accounts for the financial resources used to acquire environmentally sensitive lands.

### **Ocean Center Expansion**

The Ocean Center Expansion Fund accounts for the fiscal activity relating to the construction of additional exhibition space and meeting rooms in the Ocean Center.

### **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.

### **Volusia County Courthouse Construction**

The Volusia County Courthouse Construction Fund accounts for the financial resources used to acquire, install, construct, and equip the County's courthouse, its historic courthouse, and certain other capital improvements.

### **Beach**

The Beach Capital Projects Fund accounts for the financial resources used to construct beach related capital improvements.

### **Trails**

The Trails Capital Projects Fund accounts for the financial resources used to construct a county-wide network of bicycle, walking, and hiking trails.

### **Information Technology**

The Information Technology Capital Projects Fund accounts for the financial resources used to acquire, install, upgrade, and equip improvements to the County's electronic information systems.

### **Deltona Library Expansion**

The Deltona Library Expansion Capital Projects Fund accounts for the financial resources used to expand the Deltona Library and add an environmental learning center to the Lyonia Preserve.

### **DeLand Complex**

The DeLand Complex Capital Projects Fund accounts for the financial resources used to acquire, install, and equip additional office and parking spaces necessary to retain centralized County services in downtown DeLand.

**Branch Jail Expansion**

The Branch Jail Expansion Capital Projects Fund accounts for the financial resources used to design, construct, and equip additional square footage to the existing branch jail to alleviate the general overcrowded conditions.

**Parks**

The Parks Capital Projects Fund accounts for the financial resources used to acquire, construct, install, and equip various County park projects.

**Other**

The Other Capital Projects Fund accounts for the financial resources used to acquire, construct, and furnish a variety of capital improvements including, but not limited to, the 800 Mhz communication system and related communication towers.