

SPECIAL REVENUE FUNDS

Transportation Fund - to account for administrative and operating costs, as well as resources transferred to Capital Projects Funds for construction of highways and streets. Financing is provided from the County share of gasoline tax collected by the State, and charges for services.

Health and Animal Control Fund - to account for resources used to finance activities involved in the conservation and improvement of public health. Major sources of funding include Federal and State grants, charges for services provided, and operating transfers.

Flood Control District Fund - to account for amounts expended to protect persons and property from flood waters. Revenues are provided by taxes on real property, government grants, and charges for services provided by the district.

Employment and Training Fund - to account for resources controlled by the County as a prime sponsor under the Jobs Training Partnership Act. Financing is provided by the Federal Government.

Other Special Revenue Fund - to account for resources specifically identified to be expended for the Stadium District, Library District, and various other programs of the County. These include various probation programs, consumer protection programs, family support, antiracketeering programs, law library, etc. Revenues are provided by the Library District tax, fines, fees and forfeitures, charges for services provided, and Federal and State grants.

Environmental Quality Fund - to account for resources specifically identified to be expended for protection of water, air and land from pollutants. Revenues are provided by fines, fees and forfeitures, licenses, permits, and Federal and State grants.

Municipal Property Corporation Fund - to account for resources specifically identified to be expended on various equipment acquisition and building improvement programs of the County. Financing is provided through the sale of lease revenue bonds. Revenues are provided by interest income. The Municipal Property Corporation is a blended component unit of Pima County.