

Explanation of Funds

Sanitary Sewer Funds account for the operation, maintenance, construction, and payment of principal and interest for bond issues of the Government's sanitary sewer system.

- Fund 4002 – A closed fund. Every year this fund closes revenues and expenses. It is the main operating fund for Sewer.
- Fund 4003 – An open fund. This fund contains projects that stay open for more than one fiscal year. It is the construction fund for Sewer projects.

The *Water Quality Funds* account for the revenues and expenses of developing, operating, and maintaining the Government's storm water related activities.

- Fund 4051 – A closed fund. Every year this fund closes revenues and expenses. It is the main operating fund for Water Quality.
- Fund 4052 – An open fund. This fund contains projects that stay open for more than one fiscal year. It is the construction fund for Water Quality projects.

The *Landfill Fund* accounts for the operations, closure, and postclosure care costs of the Government's landfill.

- Fund 4121 – A closed fund. Every year this fund closes revenues and expenses. It is the main operating fund for Landfill.
- Fund 4122 – An open fund. This fund contains projects that stay open for more than one fiscal year. It is the construction fund for Landfill projects, currently Energy Improvement Projects.

The *Urban Services Fund* accounts for the taxes that are assessed on property within designated areas, or taxing districts, based on the type of services available to property owners. These services include solid waste collections, street lights and street cleaning. Property taxes raised from the urban services taxing districts can only be used to finance these services.

- Fund 1115 – A closed fund. Every year this fund closes revenues and expenditures. It is the main operating fund for Urban Services.