Self-supporting funds that provide services to users for a fee. The largest enterprise funds are the Sewer System, Stormwater Enterprise, and Emergency Medical Services.

The budget’s largest fund, consisting of the County General Fund, City General Fund, and Parks and Recreation Fund. The General Funds consist of all finances except those required by law to be in another fund.

Set of funds that receive a percentage of property taxes for specific purposes. Other Tax Levy funds include: Developmental Disability, Health Department, Elections, Aging, and Mental Health.

Hold revenue from a special source for a specific purpose. The largest Special Revenue Fund is the Dedicated Sales Tax, which supports Public Safety and Public Works. Other Special Revenue Funds include Special Street and Highway, Tourism and Convention, Parks and Recreation, Alcohol Program, and the 911 Fund.

Resources for the payment of long-term debt interest and principal.

Assets held by the UG as a collection or paying agent for individuals, private organizations, other governmental units, or other funds.

For more detailed information with up-to-date percentages and cost amounts, visit the UG’s Open Gov data portal.