

Special Revenue Fund

A Special Revenue fund is a fund that captures dedicated revenues until they are appropriated for use in other funds in a given year. Agriculture Transfer Tax is collected on the sale of agricultural property that it is being re-zoned from ag to another classification. The proceeds are used to help fund the Agricultural Land Preservation Program. Cable Franchise Fee is a 5% fee of gross cable television revenue. Proceeds of the fee are used for expenses related to public interest programming on cable TV. Hotel Rental Tax is a 5% tax applied to the hotel room rate and paid by the hotel guest. Proceeds of this tax are used for Tourism and Promotion of the County. Impact fees are collected at the time a permit is issued for the construction of a new home. There are two types of fees, schools and parks. The fiscal year appropriation is based on capital projects that are eligible and planned in the capital improvement program. A project is eligible for impact fee funding if the project is being created to alleviate pressures related to growth as described in the impact fee ordinance.

Sources of Funding	FY 07	FY 08	FY 09	Increase
	Budget	Budget	Budget	(Decrease)
Ag Transfer Tax	\$500,000	\$1,000,000	\$600,000	(\$400,000)
Cable Franchise Fee	0	702,800	801,000	98,200
Hotel Rental Tax	288,400	282,700	311,350	28,650
Impact Fees	2,274,500	9,000,000	0	(9,000,000)
Total Sources of Funding	\$3,062,900	\$10,985,500	\$1,712,350	(\$9,273,150)

Uses of Funding	FY 07	FY 08	FY 09	Increase
Transfer to Capital	\$2,774,500	\$10,000,000	\$600,000	(\$9,400,000)
Transfer to Operating	288,400	985,500	1,112,350	\$126,850
Total Uses of Funding	\$3,062,900	\$10,985,500	\$1,712,350	(\$9,273,150)