
NONMAJOR GOVERNMENTAL FUNDS

Special Revenue Funds

Special revenue funds are used to account for specific revenues that are legally restricted to expenditure for particular purposes.

Cafeteria Fund

To account for the operation of the public school lunch programs. Funding is provided from the sale of food, Federal and State grants and USDA food donations.

General Government Grants

To account for expenditures of grants not otherwise accounted for in the general fund.

Dog Fund

To account for the operation of animal control. Financing is provided by license fees, fines, and Town appropriations.

School Miscellaneous Fund

To account for the rental of school facilities, drivers education, non-grant portion of adult education and retiree insurance co-pays.

Open Space Acquisition

To account for preservation and acquisition of land by the Town for open spaces.

Revaluation

To account for annual funding of statutory ten year revaluations.

Community Development

To account for the expenditure of Federal housing funds.

Social Services Fund

To account for the operation of the Town's Social Service divisions including Administration; Dial-A-Ride; Congregate Living; Adult Day Care; Child Day Care; Senior Center; Youth Services; and Neighborhood Services.

Public Library Fund

To account for funds received from the State and gifts from the public in support of the public library.

Emergency Fuel Bank

To account for expenditures for fuel to needy families.

Drug Enforcement Ed Grants

To account for the State grant for drug enforcement activities.

Special Revenue Funds (Continued)

Town Memorial Fund

To account for donations from private citizens and companies to be used for Town green and memorial related expenditures.

Recreation Programs

To account for funds received from local sources for recreation activities.

Educational Grants

To account for the expenditure of numerous State and Federal education grants including Head Start.

Permanent Funds

Permanent funds are used to report resources that are legally restricted to the extent that only earnings, not principal, may be used for purposes that support the reporting government's programs.

Library Trust Funds

To account for the funds endowed to the Town to benefit the Town's Library services. (Phelps Fund, H.F. Fletcher Fund, J. Pickens Fund, C. P. Cope Fund, H.A. Mosley Fund and Wrona Fund)