



SPECIAL REVENUE FUNDS

A special revenue fund is used to track revenue sources that are legally restricted or committed to being spent for a specific purpose.

Examples include funds such as:

- (1) Redevelopment Agency Funds which can only be used for removal of economic, social, and physical blight, e.g. Fiesta Henderson Site
- (2) Roadway Funds which are designated for critical transportation projects including repair and maintenance, e.g. Reimagine Boulder Highway
- (3) More Cops Special Revenues Fund(s) which must be used for the hiring and equipping of new police officers.



CAPITAL FUND

Designated for the construction of long-term capital assets of the City and frequently involve the issuance of bonds to finance these assets. Funds from bond issuances are specifically restricted for use on their intended projects and cannot be used for recurring expenses, including salaries.

Example: West Henderson Fieldhouse



GENERAL FUND

Revenue sources for the general fund are what is used to pay for the majority of the services the City provides.

Examples: Day -to-day City operations and salaries