

## Enterprise Funds

Enterprise funds are established to account for the provision of specific services that are to be funded by those directly receiving the benefit. Examples of such services include water and sewer operations. Fees charged to those receiving the services are generally established to recover the cost of maintenance and operations as well as long-term replacement of the infrastructure necessary to provide the service. Where there is some public purpose (such as health concerns or economic development) to be served, the governing body may designate a portion of General Fund revenues for transfer to a given enterprise fund.

The County has established enterprise funds for water and sewer services. Most of the funding for these services is provided on a pay-as-you-go basis from bi-monthly user fees and connection fees. The Board of Supervisors has also designated half of the meals tax for the extension of the systems into areas where service is not available. In order to allow for efficient management and timely project construction, some projects may be funded through the issuance of revenue bonds. The debt service required for any bonds issued are paid from the applicable user fees.

The Department of Environmental & Development Services (EDS) is responsible for the operation, maintenance, design and construction of water and sewer systems throughout the County. These services are performed in compliance with local, state, and federal rules, regulations and standards, and in conformance with the approved *Utilities Strategic Capital Plan*.

A brief explanation of the projects is included on the following pages. For more detail, please see the Board's adopted *Utilities Strategic Capital Plan*, which is available for review at the EDS office, Libraries, and County Public Information Office.