



**GENERAL FUND** - The General Fund is the primary operating fund of the County. It is used to account for resources traditionally associated with governments, except those required to be accounted for in another fund.

**SPECIAL PURPOSE GRANT FUND** – To account for and report financial resources related to the American Rescue Plan Act and other special purpose grants.

**DEBT SERVICE FUND** - The debt service fund is used to account for the accumulation of resources for the payment of general long-term debt principal, interest and service costs.

**CAPITAL PROJECTS FUND** – To account for financial resources used for the acquisition or construction of major capital facilities.

**MATERIALS RECOVERY FACILITY FUND** – To account for the operation and maintenance of the County recycling facility, located in Waukesha, Wisconsin.

**RADIO SERVICES FUND** – To account for the operation and maintenance of the County radio system, located in Waukesha, Wisconsin.

**AIRPORT OPERATIONS FUND** – A proprietary fund that accounts for the operation and maintenance of the County airport facilities and runways, located in Waukesha, Wisconsin.