



EMERALD BAY SERVICE DISTRICT



*Working Together to Keep our Community
Safe and Clean*

**Adopted Operating and Capital Budget for the
Fiscal Year Ending June 30, 2023**

Glossary (continued)

Revenues – Monies that the District receives as income such as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, donations and interest income.

Supplemental Roll Property Taxes – Assessed on property that changes ownership during the year and is based on the difference between the new and old assessed values.

Special Revenue Funds - This fund type collects revenues that are restricted by the City, State, or Federal Government as to how they may be spent.

Transmittal Letter - A general discussion of the budget. The letter contains an explanation of principal budget items and summaries.