

## **Trust Funds**

Trust Funds are used to account for assets held by the City in a trustee capacity.

**Police and Fire Pension Fund** - This fund accounts for the accumulation of resources for, and the payment of, pension benefits.

**Postemployment Health Care Fund** - This fund accounts for revenues and expenses resulting primarily from the City's self-funding contributions toward postemployment health care benefits.

## **Agency Funds**

Agency Funds are used to account for assets held by the City as an agent for individuals, organizations, or other governments.

**Shopping Area Redevelopment Fund** - The City acts as an agent for the financial management of this authority. This fund accounts for special assessments charged against property owners within the authority district for promotion of the area.

**Tax Collection Fund** - This fund is used to account for taxes collected on behalf of other governmental units.