City of Springdale
List of Funds

**General Fund** - to account for resources devoted to financing the general services that the City performs for its residents. Municipal income tax, general tax revenues, as well as other sources of revenue used to finance the fundamental operations of the City are included in this fund. The fund is charged with all costs of operating the government for which a separate fund has not been established.

*Insurance Trust Fund* - To account for the activity related to the City's liability insurance, including premium payments.

*Health Insurance Trust Fund* - To account for the activity related to the City's employee health insurance program, including premium payments and contributions.

**Special Revenue Funds** - used to account for the proceeds of specific revenue sources (other than capital projects) that are legally restricted to expenditures for specified purposes.

*Street Construction, Maintenance and Repair Fund* - To account for that portion of the state gasoline tax and motor vehicle registration fees designated for maintenance of streets within the City. Ninety-two and one-half percent of gasoline and auto license taxes are allocated to this fund.

*State Highway Fund* - To account for that portion of the state gasoline and motor vehicle registration fees designated for maintenance of state highways within the City. Seven and one-half percent of gasoline and auto license taxes are allocated to this fund.

*Grants Fund* - To account for grants obtained from outside agencies for other than capital purposes.

*Drug Law Enforcement Fund* – To account for mandatory fines collected for drug agencies.

*Law Enforcement Fund* – To account for proceeds from the confiscation of contraband.

*Law Enforcement Training Fund* - To account for proceeds from the State of Ohio under the law enforcement continuing professional training program and shall be used for paying the cost of continuing education.

*Driving Under the Influence Fund* – To account for fines imposed on DUI offenders. Under state law disbursements may be made from this fund for law enforcement purposes related to informing the public of laws governing the operation of a motor vehicle while under the influence of alcohol.

*Residential Recycling Incentive Fund* – To account for payments received from the Hamilton County Solid Waste Management District incentive funds and expenditures made for solid waste management activities.

*Vehicle Immobilization Fee Fund* – To account for the vehicle immobilization fee received by the State and make expenditures for law enforcement purposes relating to the costs incurred in enforcing Ohio Revised Code Section 4503.233.

*Parks and Urban Forestry Fund* – To account for the cost of purchasing and planting municipal street trees.
**Capital Projects Funds** - used to account for financial resources to be used for the acquisition or construction of major capital facilities.

*Capital Improvements Fund* – To account for various capital projects financed by governmental funds and to account for capital grants obtained from outside sources.

*Northwest Business District Tax Increment Financing (TIF) Fund* - To account for the activity regarding the Northwest Business District TIF Project, including the issuance and payment of debt, as well as public improvements.

*Tri-County Mall Tax Increment Financing (TIF) Fund* - To account for the activity related to the Tri-County Mall TIF Project.

*Community Center Debt Fund* – To account for the outstanding debt payments related to the Community Center Expansion project.

**Enterprise Fund** - used to account for activities, similar to private business operations. The intent is that charges to users will make up for most of the costs of providing goods or services to the public.

*Adult Sports Fund* – To account for the fees collected and the costs incurred for adults who participate in league sports at the City Community Center.

**Agency Funds** - used to account for resources held for the benefit of parties outside the City.

*Unclaimed Money Fund* - To account for checks written that go unclaimed after six months. After five years in the Unclaimed Money Fund the funds are then recorded back to the General Fund for spending.

*Ohio Board of Building Standards Assessment Fund* - To account for the collection of the Ohio Board of Building Standards Assessment on building permits in the amount of 3%. The amounts collected are remitted to the state on a monthly basis.