

# City of Columbus, Ohio

## Other Governmental Funds

**Special Revenue Funds** – used to account for revenues derived from specific taxes, grants, or other restricted revenue sources. City ordinances or Federal and/or State statutes specify the uses and limitations of each Special Revenue Fund. The title of the funds is descriptive of the activities involved. The Special Revenue Funds are:

### *City Ordinances*

- Cable Communications
- Fannie Mae Loans
- Land Management
- Area Commissions
- Special Purpose
- Mayor's Education Charitable Trust
- Columbus Community Relations
- Housing/Business Tax Incentives
- Hester Dysart Paramedic Education
- Hotel-Motel Tax
- Emergency Human Services
- Private Leisure Assistance for Youth
- Tree Replacement
- Gatrell Arts Vocational Rehabilitation
- Columbus Housing
- Health
- Storm Sewer Maintenance
- Municipal Motor Vehicle Tax
- Treasury Investment Earnings
- Golf Course Operations
- Recreation & Parks Operations
- Private Grants
- Urban Site Acquisition Loan Fund
- Development Services

### *State Statutes*

#### **To Account for Shared Revenues, Fines, and Other Special Revenues**

- Drivers Alcohol Treatment
- Municipal Court Clerk
- County Auto License
- Street Const. Maintenance & Repair
- Convention Facility Authority

### *Federal and/or State Statutes*

#### **To Account for Grants and Subsidies**

- HOME Program
- HOPE Program
- HUD Section 108 Loans
- Law Enforcement
- General Government Grants
- Local Law Enforcement Block Grant
- Urban Development Action Grants
- Community Development Act
- Health Department Grants
- Recreation & Parks Grants

# City of Columbus, Ohio

## Other Governmental Funds (continued)

**Debt Service Funds** – used to account for the accumulation of resources for and payment of general obligation principal, interest, and related expenditures.

- Tax Increment Financing (TIF) funds
- Recreation Debt Service Fund
- Capitol South Debt Service Fund

**Capital Project Funds** – used to account for financial resources used for the acquisition and construction of major capital facilities other than those financed by proprietary funds and fiduciary funds. The titles of the funds are descriptive of the activities involved. The Capital Projects Funds classified by the primary sources of funding are:

### *Debt Proceeds*

- |                                    |                                      |
|------------------------------------|--------------------------------------|
| • Public Safety V-95               | • Fire Bonds 11-91                   |
| • Parks & Recreation V-95, V-99    | • Streets & Traffic V-88             |
| • Refuse Collection V-95           | • Development Bonds                  |
| • Streets & Highways V-95, V-99    | • Police V-88                        |
| • Storm Sewer V-95, V-99           | • Fire V-88                          |
| • Health                           | • Parks & Recreation V-88            |
| • Engineering & Construction Bond  | • Geographic Information System Bond |
| • Streets & Traffic Bond           | • Computer System Bond               |
| • Nationwide Development Bond      | • Information Services Bonds         |
| • Flood Control Scioto River       | • Ohio Pen Site Remediation Bond     |
| • Parks & Recreation Bond 6-89     | • Easton Infrastructure Bonds        |
| • Facilities Management            | • Storm Sewer Limited Bond           |
| • Northwood Rd. Special Assessment | • Storm Sewers V-91                  |
| • Police Bonds 6-91                | • COSI Bonds                         |

### *Grant Revenue and Other Funding Sources*

- |                                      |                                      |
|--------------------------------------|--------------------------------------|
| • State Issue 2—Storm Sewers         | • Capital Grants                     |
| • Short North SID                    | • Transportation Improvement Program |
| • Neil Ave-Vine St Improvements      | • State Issue 2—Streets              |
| • Parks & Rec. Permanent Improvement | • Federal State Highway Engineering  |
| • General Permanent Improvement      | • Street & Highway Improvement       |