

## ***General Fund and Extensions of the General Fund***

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***1001 - General Operating Fund*** The general fund accounts for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.

***1105 - Police Settlement Fund*** A fund established as part of a settlement the City made in a police brutality case. The fund records the monthly expenditures associated with the settlement.

***1150 - General Economic Development Fund*** This fund was established with money from the City's General Fund. The purpose of this fund is to provide financial assistance to new and/or existing businesses who may not meet the federal requirements for financial assistance. This provides an opportunity to reinvest the City's general revenue in economic development.

### ***Special Revenue Funds***

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Special Revenue Funds are established to account for the proceeds of specific revenue sources (other than expendable trusts or for major capital projects) that are restricted by law and administrative action to expenditures for specified purposes. Several individual special revenue funds may work together for the same basic common purpose. In those situations, those funds are reported as a group with the unique purpose identified.

***2111 - Street Construction, Maintenance and Repair Fund*** Required by the Ohio Revised Code to account for that portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of streets within the City.

***2112 - State Highway Fund*** Required by the Ohio Revised Code to account for that portion of the State gasoline tax and motor vehicle registration fees designated for maintenance of State highways within the City.

***2113 - Municipal Road Fund*** To account for County grant money used for various street projects approved through the county's municipal road fund.

***2120 - Income Tax Fund*** To account for the expenditures incurred in the collection of the City's income tax. Revenue for this fund is derived directly from the city income tax collected before any distributions are made to other funds.

***2155 - Cornerstone Parking Deck Fund*** To account for parking fees used for the upkeep of the Cornerstone Parking Deck, Millennium Parking Deck, and various surface parking lots.

**Community Development Fund Grouping** To account for HUD Community and Economic Development Block Grant money used for the acquisition of real property, administrative costs, public facilities, and the rehabilitation of real property. The following individual funds make up this grouping:

- 2211 – Community Development Fund
- 2214 – Home Fund
- 2219 – Emergency Shelter Grant
- 2232 – 108 Guaranteed Loan Repayment
- 2233 – Canton Federal Campus Project Fund

**Health Services Fund Grouping** To account for State and Federal grant funds used for various health education, prevention, and treatment programs in the City. The following individual funds make up this grouping:

- 2312 – V.D. – 103 Gonorrhea
- 2313 – Health Prevention
- 2314 – Family Health
- 2316 – WIC Supplemental Health
- 2318 – Local Aids Prevention
- 2321 – Immunization Action Grant
- 2322 – Dental Sealant Grant
- 2323 – Ryan White Grant
- 2326 – Healthy Start
- 2327 – Lead Assessment
- 2328 – Public Health Infrastructure
- 2331 – Air Pollution
- 2332 – Air Pollution
- 2351 – Food Service
- 2352 – Private Water Supply
- 2353 – Swimming Pool
- 2354 – Solid Waste Disposal License
- 2355 – Infectious Waste Registration
- 2356 – Tattoo Parlors

**2413 - Court's Computer Fund** To account for monies used to maintain court computer systems.

**2414 - Recycle Ohio Fund** To account for grant monies used for the City's recycling program.

**2415 - Guardrail/Attenuator Fund** To account for money received and expenses incurred when the City's attenuator is damaged.

**2421 - Canton Rail Station Fund** To account for grant monies used in conjunction with the building of the Scenic Valley Railroad train station.

**Court Fund Grouping** To account for revenues received from Canton Municipal Court fines and to account for how such revenues are spent. The following individual funds make up this grouping:

- 2423 – Court Cap Improvement/Special Project
- 2424 – Legal Research

**2425 - Law Department Dispute Resolution Fund** To provide for the receipt of fees charged for discretionary public services provided to resolve various types of disputes.

**2427 - Byrne Memorial Mediation Fund** To account for grant money that the City collects for the Stark County Mediation Center and then remits to the Center. The City receives no financial benefit from money passing through this fund.

**Park Fund Grouping** To account for revenues received from the Canton Park Department through fees and donations and to account for how such revenues are spent. The following individual funds make up this grouping:

2512 – 5<sup>th</sup> Ward Park  
2514 – Holderman Park  
2515 – Weiss Park Fund  
2525 – Mother Gooseland Park  
2526 – Garaux Park Fund  
2527 – Veterans Memorial Park Fund  
2528 – Monument Park Fund  
2530 – Park Special Revenue/Project Fund

**Youth Development Fund** To account for grant monies used for summer youth employment programs. The following individual funds make up this grouping:

2645 – Summertime Kid Grant  
2648 – Summer Youth Employ  
2650 – Summer Food Service Program  
2656 – Youth Development Donation  
2657 – Each One/Teach One Youth Computer

**2760 - Federal Forfeiture Fund** To account for money the City receives from joint law enforcement operations with the federal government and how that money is then used for future law enforcement needs.

**2761 - Enforcement and Education Fund** To account for fines which are used for educating the public on the dangers of driving while under the influence of alcohol and the laws governing the operation of a motor vehicle while under the influence of alcohol.

**2762 - Indigent Driver Alcohol Treatment Fund** To account for fines collected by the municipal court from persons whose driver's license or permit was suspended for driving under the influence of alcohol. By order of the court, this fund will provide for the cost of rehabilitation for those deemed to be indigent.

**2763 - Law Enforcement Trust Fund** To account for monies received from the sale or disposition of seized contraband. Expenditures from this fund are made for law enforcement purposes.

**2765 - Drug Law Enforcement Fund** To account for monies received state court fines in narcotics related cases. Expenditures from this fund are made for law enforcement purposes.

**2766 - Municipal Probation Services Fund** To account for fines and forfeitures used for various probation projects.

**2767 - Misdemeanant Community Sanction Fund** To account for grant money received from the state to be used in the administration of the City's community service program.

**2768 - Prisoner Housing Fund** To account for fines collected used for the housing and/or treatment of indigent offenders.

**Local Law Enforcement Block Grant Fund** To account for block grant monies used for law enforcement purposes. The following individual funds make up this grouping:

2771 – Law Enforcement Block Grant “2003”

2772 – Law Enforcement Block Grant “2004”

2773 – Byrne Memorial Justice Assistance

**Supplementary Police Forces Fund** To account for the receipts and expenditures associated with the City's Auxiliary Police Force and Police Youth Corp. The following individual funds make up this grouping:

2777 – Canton Police Youth Corp

2778 – Canton Auxiliary Police

**2781 - Thermal Imaging System Fund** To account for money received by the City's Fire Department to be used to purchase thermal imaging equipment.

**2783 - Fire Donation Fund** To account for the receipts and expenditures associated with donations given to the City's Fire Department.

**2812 - EMS Training and Equipment Fund** To account for grant money received by the City's Fire Department to be used in the training of EMS personnel and to acquire EMS equipment as needed.

**2813 - Firefighters Assistance Grant Fund** To account for grant money received by the City's Fire Department to be used to purchase firefighting equipment as needed.

**2814 - Clean Ohio Revitalization Fund** To account for the receipts and expenditures associated the Clean Ohio Revitalization Grant received by the City for asbestos abatement projects.

**Other Funds** The following is a list of special revenue funds that are part of a program or function the City no longer does, but because the funds have a cash balance they need to be maintained on the City books

2411 – City Hall Plaza Fund

2420 – Southeast Community Center Fund

2764 – DARE Program Fund

2810 – Clerk of Courts Administration Fund

## ***Capital Projects Funds***

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Capital Projects Funds are established to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

***4501 - Capital Projects Fund*** To account for the City's capital projects and expenditures. Potential expenditures for this fund include but are not limited to the acquisition of equipment, maintaining roads and storm sewers, traffic signal upgrades, and maintaining the City's bridges. This fund is also responsible for the repayment of any debt that is incurred when the City does a capital project. Revenue for this fund is primarily generated from the receipt of 20 percent of the net income tax receipts.

***Motor Vehicle Fund Grouping*** To account for the purchase and maintenance of the City's vehicles and its radio communication system. Revenue for this fund is generated from the receipt of 5 percent of the net income tax receipts. The following individual funds make up this grouping:

4502 – Motor Vehicle Purchase Fund  
4545 – Fire Truck Replacement Fund

***Project Funds Grouping*** The following is a list of capital funds that were established for a specific project and the project is currently ongoing. Individual project funds are established when projects receive additional funding from outside sources such as grants or debt financing. The following individual funds make up this grouping:

4534 – 4<sup>th</sup> St. NE Reconstruction Project Fund  
4535 – 44<sup>th</sup> St NE Improvement Fund  
4536 – Worley Ave NW Storm Sewer Fund  
4547 – Shorb & 4<sup>th</sup> NW Roadway Improvement Fund  
4548 – 25<sup>th</sup> St NW Storm Sewer Fund  
4549 – Fulton Rd & Park Road Intersection Fund  
4551 – Tuscarawas St Improvement Fund  
4552 – Midway Ave NE Improvement Fund  
4553 – 38<sup>th</sup> St NW Improvement Fund

***4541 - Civic Center Improvement Fund*** To account for grant money the City received to make improvements at the Civic Center.

***Other Funds*** The following is a list of capital project funds that are from projects the City has completed, but because the funds have a cash balance they need to be maintained on the City books

4503 – Radio Communication Systems Fund  
4505 – Harmont Sidewalk Improvement Fund  
4507 – Traffic Signalization Improvement Fund

## ***Enterprise Funds***

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Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services.

***Water Works Operating Fund Grouping*** The water operating enterprise funds account for the provision of water treatment and distribution to its residential and commercial users located within the City, and surrounding communities. The following individual funds make up this grouping:

- 5201 – Water Works Operating
- 5203 – Private Water Escrow Customer
- 5205 – Phase I Water Improvement
- 5206 – Water Security
- 5212 – OWDA Steiner Heights Water Line Extension
- 5213 – Plain Township Orchardale Water Main
- 5215 – 55<sup>th</sup> St. NE Water Main Extension Project
- 5216 – Norwood Hills/Willowbrook Heights Water Main Extension
- 5218 – Perry Township Water Main Extension
- 5219 – OWDA Lake-Hartville Water Line Extension
- 5222 – Lawrence-Chester Phase II Water Main Extension

***Sewer Operating Fund Grouping*** The sewer operating enterprise funds account for the provision of sanitary sewer service to the residents and commercial users located within the City, and several surrounding communities. The following individual funds make up this grouping:

- 5410 – Sewer Operating
- 5413 – Sewer Replacement
- 5425 – Harmont Lift Station Project
- 5433 – J & L Special Steel Discharge Line

***Refuse Operating Fund*** The refuse operating enterprise funds account for the provision of trash collection to the residents and commercial users located in the City. The following individual funds make up this grouping:

- 5601 – Refuse Operation
- 5603 – Sanitation Packer Acquisition

## ***Internal Service Funds***

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Internal Service Funds are established to account for the financing of services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

***6010 - Workers' Compensation Retrospective Fund*** To account for the charges to operating funds on a percentage of payroll basis and the payment of premiums and claims under the retrospective rating plan as provided by the Ohio Bureau of Workers' Compensation.

***Health Insurance Fund Grouping*** To account for charges to the operating funds on a per employee basis for the health and hospitalization self-insurance, eye and dental insurance and for payments to AFSCME for the unions' administered employees' eye and dental premiums. This fund also pays the salaries and fringe benefits of the employees responsible for administering and processing claims. The following individual funds make up this grouping:

6017 – Health & Life Insurance

6019 – Eye, Dental, and Legal

***6018 - Vehicle Self Insurance Fund*** The City is self insured. This fund accounts for the revenue generated from operating funds with vehicles and the settlement of any claims against the City.

***6023 - Compensated Absence Claim Fund*** To account for charges to the operating funds on a per employee basis for the claims associated with and mandated by local and state fringe benefit provisions including accumulated sick time, continuing disability, banked vacation, and termination pay.

***6041 - Motor Vehicles Department Fund*** To account for charges to the operating funds for the maintenance and refueling of City vehicles. Revenue for this fund is generated through premiums charged to the operating funds based on the number of vehicles being used by each fund.

***6091 - Management Information Service Fund*** To account for charges to the operating funds for the City's central computer department. Revenue for this fund is generated through premiums charged to the operating funds based on the amount each fund uses the department.