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TO: COUNCIL, MAYOR
FROM: KEITH H. DIRHAM, DIRECTOR OF FINANCE
DATE: FRIDAY, OCTOBER 30, 2015
RE: REVENUE SOURCES BY FUND

I have been asked to provide information on the revenue sources of the various funds of the City. Here is a list of the principal revenue sources of each of our funds and their restrictions. Note that non-recurring items have generally been omitted from this list:

General Fund (#001)

- Local Taxes – Approximately \$3.8 Million per year
 - 19.5% of the discretionary portion of the Income Tax – This is subject to Council’s discretion.
 - Property Tax, Inside Millage – This is non-voted millage. Local entities such as the City receive a share of the non-voted millage. – This is not subject to Council’s discretion.
- Intergovernmental Revenue – Approximately \$1 Million per year
 - The City receives various revenue from other governments including property tax replacement (Homestead/Rollback), Local Government Funds, Inheritance Tax (this has been eliminated but a small amount of revenue is still coming in related to persons who died prior to the elimination), and various other amounts. These are not subject to Council’s discretion.
- Charges for Services – Approximately \$268,000 per year
 - Most of this consists of payments from the County for their share of Court and Prosecutor salaries. Also included are various cemetery charges. Some of these are set by Council, some are by statute.
- Fees, Licenses, and Permits – Approximately \$205,000 per year
 - Most of this consists of fees generated by the Building, Planning, and Zoning Departments. These fees are set by Council.
- Miscellaneous – Approximately \$205,000 per year
 - This mostly consists of Interest
- Advances – This varies widely by year
 - This consists of repayments of interfund loans.
- Fines and Forfeitures – Approximately \$922,000 per year
 - This consists mostly of fines generated by the Court. Some may be set by Council, but I believe that most are set either by the Court or by statute.

Preserving the Past. Forging the Future.

Street Maintenance, Construction, and Repair Fund (#102)

- Local Taxes – Approximately \$309,000 per year
 - 3% of the discretionary portion of the Income Tax – This is subject to Council’s discretion
- Intergovernmental Revenue - Approximately \$980,000 per year
 - This consists of distributions of state Gas and License Taxes and is not subject to Council’s discretion

State Highway Fund (#103)

- Intergovernmental Revenue – Approximately \$80,000 per year
 - This consists of distributions of state Gas and License Taxes and must be spent on State Highways within the City.

Parks and Recreation Fund (#104)

- Local Taxes – Approximately \$1 Million per year
 - This consists of 10% (it will be 9.5% beginning in 2016) of the discretionary portion of the Income Tax and is subject to Council’s discretion
- Charges for Services – Approximately \$31,000 per year (this was approximately \$58,000 per year when the pool was open)
 - Now that the pool is closed this consists mostly of SAP fees and also includes Gazebo and Pavilion rental charges
- Miscellaneous – Approximately \$14,000 per year
 - This consists mostly of donations

Local License Fee Fund (#105)

- Local Taxes – Approximately \$227,000 per year
 - This consists of the Local portion of License Fees. The fee is subject to Council’s discretion but it is capped by statute and the funds must be used for street related expenditures.

Police Special Fund (#106)

- Local Taxes – Approximately \$4.6 Million per year
 - This consists of 45% of the discretionary portion of the Income Tax and is subject to Council’s discretion
- Intergovernmental Revenue – Approximately \$42,000 per year but varies widely
 - These are various grants and must be spent as specified in the grant agreement
- Charges for Services – Approximately \$450,000 per year
 - This consists of charges for dispatch services

Fire Special Fund (#107)

- Local Taxes – Approximately \$721,000 per year
 - This consists of 7% of the discretionary portion of the Income Tax and is subject to Council’s Discretion
- Charges for Services – Approximately \$187,000 per year

- This consists of charges for providing fire protection services to neighboring Montville Township.

Street Maintenance, Construction, and Repair Special Fund (#108)

- Local Taxes – Approximately \$2.6 Million per year
 - This consists of the portion of the Income Tax designated by the voters for this fund and is not subject to Council's discretion
- Intergovernmental Revenue – varies widely
 - This previously consisted primarily of reimbursement from the Federal Government for a portion of the Interest paid on Build America Bonds. When the Federal Government failed to make the full reimbursement as promised the City refinanced and no longer has any Build America Bonds outstanding. The balance of this revenue consists of various grants that are each restricted per the grant agreements and are not subject to Council's discretion

Grants Fund (#109), ODNR Grants Fund (#110), CDBG Fund (#125), CHIP Grant Fund (#127), Nonpoint Source Grant Fund (#134), Airport Federal Grant Fund (#147), Issue II Projects Fund (#380)

- Intergovernmental Revenue and Advances – varies widely
 - This consists of grants that are restricted per the various grant agreements and interfund loans that are used to conduct the various projects prior to grant reimbursement. The Advances are subject to Council's discretion but the grants are not and the grant projects cannot be conducted without the interfund loans.

County Local License Fee Fund (#115)

- Intergovernmental Revenue – Approximately \$57,000 per year
 - This consists of a portion of the Local License Fee and is restricted to use for Street related expenditures.

Police and Fire Disability/Pension Fund (#126)

- Local Taxes and Intergovernmental Revenue – Approximately \$336,000 per year
 - This consists of a portion of the inside millage and the various intergovernmental reimbursements related thereto. It is restricted for use for payments to OPF.

Emergency Medical Service Fund (#135)

- Local Taxes and Intergovernmental Revenue – Approximately \$1.1 Million per year
 - This consists of a property tax levy and the various intergovernmental reimbursements related thereto. It is restricted for use for provision of Emergency Medical Services.

Micro-Enterprise Revolving Loan Fund (#136) and CHIP Revolving Loan Fund (#137)

- Miscellaneous Revenue
 - This consists of repayments of loans that the City made and is restricted per the original grant agreement.

Parking Fund (#140)

- Transfers – Approximately \$62,000
 - This is a transfer from the General Fund and is subject to Council’s discretion

Economic Development Fund (#143)

- Local Taxes – Approximately \$35,000 per year
 - This consists of a portion of the revenue generated by the various JEDD Agreements and is subject to Council’s discretion.

Cable TV Fund (#144)

- Charges for Services – Approximately \$39,000 per year
 - This consists of payment by the School for a portion of one of the Cable TV positions
- Fees, Licenses, and Permits – Approximately \$314,000 per year
 - This consists of Cable TV Franchise Fees and, as far as I know, is subject to Council’s discretion

Railroad Renovation Fund (#145)

- Charges for Services and Transfers – Approximately \$50,000 per year
 - This consists of Annual User and Per-Car fees from the City’s Railroad users and transfers from the General Fund. The amounts are set by Council with agreement with the users but the funds are then restricted for use for Railroad related expenditures.

Computer Legal Research Fund (#160), Municipal Court Probation Services Fund (#161), DUI Enforcement Fund (#163), Indigent Driver Alcohol Treatment Fund (#165), Indigent Driver Interlock Monitoring Fund (#166), Court Clerk Computer Fund (#167), Case Management System Fund (#168), Court Special Projects Fund (#169)

- Fines and Forfeitures
 - This consists of various fines levied by the Court pursuant to statute and is not subject to Council’s discretion

General Purpose Capital Fund (#301)

- Local Taxes – Approximately \$774,000 per year
 - This consists of 5% (it was 7.5% prior to 2015) of the discretionary portion of the Income Tax and is subject to Council’s discretion but debt service payments totaling approximately \$274,500 per year must be provided for through 2031.
- Miscellaneous, Proceeds from Sale of Debt, Transfers, and Advances – varies widely
 - These are non-recurring items

Fire Capital Replacement Fund (#307)

- Local Taxes – Approximately \$101,000 per year
 - This consists of 1% (it will increase to 1.5% effective in 2016) of the discretionary portion of the Income Tax and is subject to Council’s discretion.

Computer and Electronic Technology Capital Fund (#388)

- Local Taxes – Approximately \$154,000 per year
 - This consists of 1.5% of the discretionary portion of the Income Tax and is subject to Council’s discretion

Special Assessment Bond Retirement Fund (#418)

- Other Sources
 - This consists of Special Assessments and is rapidly dwindling as the City last conducted a Special Assessment funded project in the mid 1990’s and the debt will be retired after 2015.

Special Assessment Projects Fund (#428)

- Charges for Services – varies widely
 - This consists of monies charged to property owners for services provided such as sidewalk replacement or weed cutting.

Water Fund (#513)

- Charges for Services – Approximately \$3.7 Million per year
 - This consists of charges for provision of potable water and is restricted to use for costs related to provision of water

Sanitation Fund (#514)

- Charges for Services – Approximately \$3.1 Million per year
 - This consists of charges for rubbish and refuse removal and is restricted to use for costs related to that service

Water Capital Improvement Fund (#546)

- Charges for Services – Approximately \$654,000 per year
 - This consists of the Water Capital Charge and is restricted to be used for purchase of Capital Assets necessary for the provision of water and debt service on such purchases.

Municipal Airport Fund (#547)

- Charges for Services and miscellaneous – Approximately \$120,000 per year
 - This consists of rent paid by the Airport operator and by other leaseholders on the property (Gas and Oil) and of revenue from the sale of Jet fuel

Recreation Center Administration Fund (#574)

- Local Taxes – Approximately \$824,000 per year
 - This consists of 10% (it will be 10.5% beginning in 2016) of the discretionary portion of the Income Tax and is subject to the discretion of Council but debt service payments totaling approximately \$510,000 per year must be provided for through 2022.
- Charges for Services – Approximately \$1.9 Million per year
 - This consists of memberships and charges for various programs at the MCRC and is restricted to be used for provision of those services.

Recreation Center Capital Fund (#575)

- Transfers – Approximately \$100,000 per year
 - This consists of a transfer mandated by the MCRC's JOA

Funds #616 through #975

- These are various Trust, Agency, and Internal Service Funds and the monies in these funds are restricted to the purposes for which they were collected