ORDINANCE NO. 181-23

AN ORDINANCE REPEALING ORDINANCE NO. 203-21, PASSED DECEMBER 13, 2021, AND REPLACING SECTION 161.13 OF THE CODIFIED ORDINANCES OF THE CITY OF MEDINA, OHIO, RELATIVE TO THE ALLOCATION OF INCOME TAX FUNDS.

WHEREAS: Section 161.13 of the codified ordinances of the City of Medina, Ohio, presently reads as follows:

161.13 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be distributed as follows **beginning January 1, 2022:**

- a) Such part thereof which is necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provisions thereof shall be paid into the General Fund.
- Twenty percent (20%) of the balance shall be paid into the newly created Special Revenue Fund (2004) to be used for street, storm water, and utility construction, maintenance, repair and improvements.
- c) After the costs of collecting the taxes and administering and enforcing the provisions thereof and the required street, storm water, and utility construction, maintenance, repair and improvements are provided for as set forth in subsections (a) and (b) above, the remaining funds shall be distributed as follows:
 - A. *Forty-three and one-half percent (43.5%)* of the net available income tax receipts received annually shall be used to defray operating and capital expenses of the Police Department of the City.
 - B. Seven percent (7%) of the net available income tax receipts received annually shall be used to defray operating and annual capital expenses of the Fire Department of the City.
 - C. One and one-half percent (1-1/2%) of the net available income tax receipts received annually shall be set aside in a growth fund to be used to defray major capital expenses of the Fire Department of the City.
 - D. Nine and one-half percent (9.5%) of the net available income tax receipts received annually shall be used to defray operating expenses for the Parks and Recreation Department of the City.
 - E. *Twenty-five and one-half percent (25.5%)* of the net available income tax receipts received annually shall be used to defray operating and capital expenses of the General Fund of the City.
 - F. *Three percent (3%)* of the net available income tax receipts received annually shall be used to defray general purpose capital expenses.
 - G. *One- and three-quarter percent (1.75%)* of the net available income tax receipts received annually shall be used to defray Electronic Technology capital replacement expenses.
 - H. Seven and one quarter percent (7.25%) of the net available income tax receipts received

annually shall be used to defray operating and annual capital expenses of the Recreation Center of the City.

- I. One half percent (0.5%) of the net available income tax receipts received annually shall be used to defray operating and capital expenses of the Street M&R Fund of the City.
- J. *One half percent (0.5%)* of the net available income tax receipts received annually shall be used to defray unanticipated capital expenses.
- d) Exception for Receipts from the Medina-Montville Joint Economic Development District.
 - A. After the costs of collecting the taxes and administering and enforcing the provisions thereof and the required street, storm water, and utility construction, maintenance, repair and improvements are provided for as set forth in subsections (a) and (b) above, the remaining funds shall be distributed as follows:
 - 1) Seventy-five percent (75%) of the net available income tax receipts received annually shall be used to defray Economic Development expenses.
 - 2) Twenty-five percent (25%) of the net available income tax receipts received annually shall be distributed in accordance with the distribution laid out in subsection (c) above.
- e) That effective January 1, 2023, (H) shall be amended to read as follows:
 - H. Two- and one-quarter percent (2.25%) of the net available income tax receipts received annually shall be used to defray operating and annual capital expenses of the Recreation Center of the City.
- f) That effective January 1, 2023, (E) shall be amended to read as follows:
 - E. Thirty-one (31%) of the net available income tax receipts received annually shall be used to defray operating and capital expenses of the General Fund of the City.
- g) That effective January 1, 2023, (F) shall be amended to read as follows:
 - F. Two- and one-half percent (2.5%) of the net available income tax receipts received annually shall be used to defray general purpose capital expenses.

NOW, THEREFORE, BE IT ORDAINED BY THE COUNCIL OF THE CITY OF MEDINA, OHIO:

SEC.1: That Section 161 of the codified ordinances of the City of Medina, Ohio, shall be amended by the addition of a new Section 161.13 which reads as follows:

161.13 ALLOCATION OF FUNDS.

The funds collected under the provisions of this chapter shall be distributed as follows beginning January 1, 2022 2024:

- a) Such part thereof which is necessary to defray all costs of collecting the taxes and the cost of administering and enforcing the provisions thereof shall be paid into the General Fund.
- b) Twenty percent (20%) of the balance shall be paid into the newly created Special

Revenue Fund (2004) to be used for street, storm water, and utility construction, maintenance, repair and improvements.

- c) After the costs of collecting the taxes and administering and enforcing the provisions thereof and the required street, storm water, and utility construction, maintenance, repair and improvements are provided for as set forth in subsections (a) and (b) above, the remaining funds shall be distributed as follows:
 - A. Forty-three and one-half percent (43.5%) Forty percent (40%) of the net available income tax receipts received annually shall be used to defray operating and capital expenses of the Police Department of the City.
 - B. Seven percent (7%) of the net available income tax receipts received annually shall be used to defray operating and annual capital expenses of the Fire Department of the City.
 - C. One and one-half percent (1-1/2%) of the net available income tax receipts received annually shall be set aside in a growth fund to be used to defray major capital expenses of the Fire Department of the City.
 - D. Nine and one-half percent (9.5%) of the net available income tax receipts received annually shall be used to defray operating expenses for the Parks and Recreation Department of the City.
 - E. Thirty-one and a half percent (31.5%) of the net available income tax receipts received annually shall be used to defray operating and capital expenses of the General Fund of the City.
 - F. Three and one-half percent (3.5%) of the net available income tax receipts received annually shall be used to defray general purpose capital expenses.
 - G. One- and three-quarter percent (1.75%) <u>Two and three-quarter percent (2.75%)</u> of the net available income tax receipts received annually shall be used to defray Electronic Technology capital replacement expenses.
 - H. **Two and one quarter percent (2.25%)** of the net available income tax receipts received annually shall be used to defray operating and annual capital expenses of the Recreation Center of the City.
 - I. One half percent (0.5%) of the net available income tax receipts received annually shall be used to defray operating and capital expenses of the Street M&R Fund of the City.
 - J. One half percent (0.5%) One and one-half percent (1.5%) of the net available income tax receipts received annually shall be used to defray unanticipated capital expenses.
- d) Exception for Receipts from the Medina-Montville Joint Economic Development District.
 - A. After the costs of collecting the taxes and administering and enforcing the provisions thereof and the required street, storm water, and utility construction, maintenance, repair and improvements are provided for as set forth in subsections (a) and (b) above, the remaining funds shall be distributed as follows:
 - 1) Seventy-five percent (75%) of the net available income tax receipts received annually shall be used to defray Economic Development expenses.
 - 2) Twenty-five percent (25%) of the net available income tax receipts received annually shall be distributed in accordance with the distribution laid out in subsection (c) above.

SEC. 2: That Ordinance 203-21, passed December 13, 2021, is hereby repealed.

- **SEC. 3:** That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of this Council and any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with the law.
- **SEC. 4:** That this Ordinance shall be considered in full force and effect at the earliest period allowed by law.

| PASSED: | November 13, 2023 | SIGNED: | John M. Coyne, III President of Council |
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| ATTEST: | <u>Teresa Knox</u> Deputy Clerk of Council | APPROVED: | November 14, 2023 |

SIGNED:

Dennis Hanwell Mayor

Effective date - January 1, 2024