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To: Council, Mayor

From: Keith H. Dirham, Director of Finance

Re: 2014 Tax Budget

Date: Friday, June 21, 2013

Attached is your copy of the Tax Budget. The comparative millages are offered for your review.

	2009	2010	2011	2012	2013	2014
Inside Millage						
General Fund	2.30	2.50	2.70	2.70	2.70	2.50
Police Pension	0.90	0.70	0.50	0.50	0.50	0.70
Outside Millage						
Fire Bonds	0.05	0.05	0.00	0.00	0.00	0.00
Ambulance	2.20	2.20	2.20	2.20	2.20	2.20
Inside total	3.20	3.20	3.20	3.20	3.20	3.20

**City of Medina
Schedule A**

Fund (requesting general property Tax)	Requested of Budget Commission	Approved by Budget Commission Inside	Amount Derived from Levies Outside	County Auditor's Estimate of Tax Rate to be Levied	
				Inside	Outside
Government Funds					
General Fund	\$ 1,850,000.00				
Police and Fire Disability Pension	\$ 400,000.00				
Emergency Medical Service	\$ 2,000,000.00				
Fire Bond Retirement	\$ -				
Total All Funds	\$ 4,250,000.00				

**City of Medina
General Fund**

Exhibit I

Description (1)	Actual		Current Est.	Budget Est
	2011 (2)	2012 (3)	2013 (4)	2014 (5)
Revenues				
Local taxes				
General Property Tax - Real Estate	1,395,407.39	1,386,777.29	1,352,919.00	1,352,919.00
Tangible Personal Property Tax	22,685.10	39.63	-	-
Municipal Income Tax	2,370,514.12	2,544,109.78	2,505,000.00	2,555,000.00
Other Local Taxes				
Total Local Taxes	3,788,606.61	3,930,926.70	3,857,919.00	3,907,919.00
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government - County and State	632,875.67	538,869.21	419,224.00	450,000.00
Estate Tax	157,359.04	583,346.49	150,000.00	-
Cigarette Tax	2,593.25	2,775.58	2,700.00	2,700.00
Lodging Tax	1,033.59	1,104.23	850.00	850.00
Liquor and Beer Permits	27,594.00	24,365.25	20,000.00	20,000.00
Gasoline Tax				
Library and Local Government Support Fund	-	-	-	-
Property Tax Allocation	143,116.86	151,429.15	155,881.00	155,881.00
Other State Shared Taxes	300.00	4,826.82	150.00	150.00
Total State Shared Taxes and Permits	964,872.41	1,306,716.73	748,805.00	629,581.00
Federal Grants or Aid				
State Grants or Aid				
Other Grants or Aid				
Total Intergovernmental Revenues	964,872.41	1,306,716.73	748,805.00	629,581.00
Special Assessments				
Charges for Services	81,333.97	156,639.97	75,500.00	68,000.00
Fines Licenses, and Permits	1,336,261.49	1,216,027.27	1,172,925.00	1,210,425.00
Miscellaneous	463,441.41	218,367.55	180,450.00	180,450.00
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers		306,150.00		
Advances	3,241,164.45	207,459.00	1,500,000.00	
Other Sources	2,624.21	3,581.91	5,000.00	5,000.00
Total Revenue	9,878,304.55	7,345,869.13	7,540,599.00	6,001,375.00

**City of Medina
General Fund**

Exhibit I

Description (1)	Actual		Current Est.	Budget Est
	2011 (2)	2012 (3)	2013 (4)	2014 (5)
Expenditures				
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services	134,003.12	160,359.26	221,613.39	181,986.56
Supplies and Materials	17,608.31	21,071.57	29,120.49	23,913.44
Capital Outlay				
Total Security of Persons and Property	151,611.43	181,430.83	250,733.88	205,900.00
Public Health Services				
Personal Services	107,517.14	100,770.23	157,143.40	103,536.04
Travel Transportation				
Contractual Services	16,238.50	15,219.51	23,733.64	15,637.23
Supplies and Materials	40,619.05	38,070.13	59,367.43	39,115.03
Capital Outlay	53,926.47	50,542.48	78,817.10	51,929.71
Total Public Health Services	218,301.16	204,602.35	319,061.57	210,218.01
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Leisure Time Activities			-	-
Community Environment				
Personal Services	517,711.06	526,887.51	720,077.19	568,849.08
Travel Transportation				
Contractual Services	128,172.50	130,444.36	178,273.37	140,833.02
Supplies and Materials	20,603.72	20,968.92	28,657.44	22,638.90
Capital Outlay				
Total Community Environment	666,487.28	678,300.79	927,008.00	732,321.00
Basic Utility Services				
Personal Services			1,185.00	1,185.00
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services	-	-	1,185.00	1,185.00

**City of Medina
General Fund**

Exhibit I

Description (1)	Actual		Current Est.	Budget Est
	2011 (2)	2012 (3)	2013 (4)	2014 (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportation			-	-
General Government				
Personal Services	3,790,263.87	3,933,211.12	5,450,934.16	4,371,250.11
Travel Transportation				
Contractual Services	1,087,012.72	1,128,008.67	1,563,277.65	1,253,634.22
Supplies and Materials	536,396.40	556,626.25	771,413.70	618,617.31
Capital Outlay	6,331.79	6,570.59	9,106.01	7,302.35
Total General Government	5,420,004.78	5,624,416.63	7,794,731.52	6,250,803.99
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service			-	-
Other Uses of Funds				
Transfers	105,000.00	60,000.00	193,353.47	100,000.00
Advances	2,082,820.45	1,908,070.00	889,761.58	25,000.00
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	2,187,820.45	1,968,070.00	1,083,115.05	125,000.00
Total Expenditures	8,644,225.10	8,656,820.60	10,375,835.02	7,525,428.00
Revenues over/(under) Expenditures	1,234,079.45	(1,310,951.47)	(2,835,236.02)	(1,524,053.00)
Beginning Unencumbered Balance *	6,661,068.42	7,895,147.87	6,584,196.40	3,748,960.38
Ending Cash Fund Balance	7,895,147.87	6,584,196.40	3,748,960.38	2,224,907.38
Estimated Encumbrances outstanding at Year End	400,346.10	1,973,108.05	400,000.00	400,000.00
Estimated Ending Unencumbered Fund Balance	7,494,801.77	4,611,088.35	3,348,960.38	1,824,907.38

* Cash Balance used because estimated expenditures includes PY encumbrances

**City of Medina
Police and Fire Pension Fund
Special Revenue**

Description (1)	Actual		Current Est.	Budget Est
	2011 (2)	2012 (3)	2013 (4)	2014 (5)
Revenues				
Local taxes				
General Property Tax - Real Estate	258,058.53	256,507.08	242,283.00	378,175.00
Tangible Personal Property Tax	28,037.06	17,807.36	16,820.00	26,254.00
Other Local Taxes	480.81	339.38	321.00	500.00
Total Local Taxes	286,576.40	274,653.82	259,424.00	404,929.00
Intergovernmental Revenues				
State Shared Taxes and Permits				
Property Tax Allocation	32,300.74	30,711.74	28,876.00	45,071.00
Total Intergovernmental Revenues	32,300.74	30,711.74	28,876.00	45,071.00
Other Financing Sources:				
Advances				
Other Sources				
Total Revenue	318,877.14	305,365.56	288,300.00	450,000.00
Expenditures				
Security of Persons and Property				
Personal Services	468,147.20	458,572.52	702,068.48	589,112.00
Contractual Services	3,363.83	5,230.92	27,917.08	16,720.00
Total Security of Persons and Property	471,511.03	463,803.44	729,985.56	605,832.00
Other Uses of Funds				
Advances				
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	-	-	-	-
Total Expenditures	471,511.03	463,803.44	729,985.56	605,832.00
Revenues over/(under) Expenditures	(152,633.89)	(158,437.88)	(441,685.56)	(155,832.00)
Beginning Unencumbered Balance	2,069,743.51	1,917,109.62	1,758,671.74	1,316,986.18
Ending Cash Fund Balance	1,917,109.62	1,758,671.74	1,316,986.18	1,161,154.18
Estimated Encumbrances outstanding at Year End	-	-	-	-
Estimated Ending Unencumbered Fund Balance	1,917,109.62	1,758,671.74	1,316,986.18	1,161,154.18

**City of Medina
EMS Fund
Special Revenue**

Description (1)	Actual		Current Est.	Budget Est
	2011 (2)	2012 (3)	2013 (4)	2014 (5)
Revenues				
Local taxes				
General Property Tax - Real Estate	933,557.11	934,063.71	915,980.00	934,300.00
Tangible Personal Property Tax	22,665.12	31.77		
Other Local Taxes	1,839.03	1,291.91	1,298.00	1,324.00
Total Local Taxes	958,061.26	935,387.39	917,278.00	935,624.00
Intergovernmental Revenues				
Property Tax Allocation	115,002.72	111,480.25	109,322.00	111,508.00
Other Financing Sources:				
Other Sources				
Total Revenue	1,073,063.98	1,046,867.64	1,026,600.00	1,047,132.00
Expenditures				
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services	894,794.95	1,189,441.17	1,729,762.99	1,585,500.00
Supplies and Materials				
Capital Outlay			-	
Total Security of Persons and Property	894,794.95	1,189,441.17	1,729,762.99	1,585,500.00
Other Uses of Funds				
Transfers				
Total Expenditures	894,794.95	1,189,441.17	1,729,762.99	1,585,500.00
Revenues over/(under) Expenditures	178,269.03	(142,573.53)	(703,162.99)	(538,368.00)
Beginning Unencumbered Balance	1,997,005.76	2,175,274.79	2,032,701.26	1,329,538.27
Ending Cash Fund Balance	2,175,274.79	2,032,701.26	1,329,538.27	791,170.27
Estimated Encumbrances outstanding at Year End	506,757.45	346,918.97	225,000.00	225,000.00
Estimated Ending Unencumbered Fund Balance	1,668,517.34	1,685,782.29	1,104,538.27	566,170.27

City of Medina
Other Funds (Not Reported on Exhibit I or II)

Exhibit III

Fund	Fund	Est Unenc Fund Bal 1/1/2013	Budget Year Estimated Receipt	Total Avail For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unenc Bal 12/31/2013
					Personal Services	Other	Total	
Governmental Funds								
Special Revenue Fund Type								
102	Street M & R	505,877.32	1,329,035.00	1,834,912.32	550,000.00	779,040.00	1,329,040.00	505,872.32
103	State Highway	69,067.05	83,552.00	152,619.05	35,000.00	48,553.00	83,553.00	69,066.05
104	Parks and Recreation	643,838.36	1,121,500.00	1,765,338.36	450,000.00	665,713.00	1,115,713.00	649,625.36
105	Local License Fee	201,706.78	233,301.00	435,007.78		234,301.00	234,301.00	200,706.78
106	Police Special	3,107,646.76	5,187,954.00	8,295,600.76	3,400,000.00	2,087,951.00	5,487,951.00	2,807,649.76
107	Fire Special	315,469.65	945,298.00	1,260,767.65	350,000.00	622,872.06	972,872.06	287,895.59
108	Street M & R Special	7,998,520.63	2,863,226.88	10,861,747.51		2,771,594.70	2,771,594.70	8,090,152.81
109	Grants	1,480,409.83		1,480,409.83	-	-		1,480,409.83
111	Income Tax			-		-		-
112	COPS 1			-		-		-
114	COPS 2			-		-		-
115	County Local License Fee	32,436.55	55,122.00	87,558.55		55,122.00	55,122.00	32,436.55
116	State DARE Grant	5,100.82		5,100.82		-		5,100.82
117	COPS 3 - COPS More			-		-		-
118	COPS Universal			-		-		-
119	Multi Diversion Program			-		-		-
120	COPS More '96			-		-		-
121	COPS More '98			-		-		-
123	FEMA			-		-		-
124	COPS in Schools			-		-		-
125	CDBG	141,196.95	170,000.00	311,196.95		-		311,196.95
127	CHIP Grant	848,840.86	650,000.00	1,498,840.86		-		1,498,840.86
128	Court Security Grant			-		-		-
130	Open Space 1	56,771.23		56,771.23		-		56,771.23
131	Open Space 2	1,595.29		1,595.29		-		1,595.29
132	Open Space 3	4,074.06		4,074.06		-		4,074.06
133	Open Space 4	7,979.48		7,979.48		-		7,979.48
140	Parking	7,475.22	65,000.00	72,475.22	50,000.00	21,110.00	71,110.00	1,365.22
143	Economic Development	42,753.12	25,000.00	67,753.12			24,000.00	43,753.12
144	Cable TV	432,104.95	358,700.00	790,804.95	140,000.00	197,753.00	337,753.00	453,051.95
145	Railroad Renovation	330,542.19	100,000.00	430,542.19	10,000.00	80,000.00	90,000.00	340,542.19
147	Airport FAA Grants	62.00	300,000.00	300,062.00		150,000.00	150,000.00	150,062.00
148	Airport Land Release Proceeds			-		-		-
150	Drug Enforcement Trust	26,161.51	3,500.00	29,661.51		-		29,661.51
155	Law Enforcement Trust	29,528.46	5,000.00	34,528.46		-		34,528.46
160	Computer Legal Research	37,286.48	40,097.00	77,383.48		40,000.00	40,000.00	37,383.48

City of Medina
Other Funds (Not Reported on Exhibit I or II)

Exhibit III

Fund	Fund	Est Unenc Fund Bal 1/1/2013	Budget Year Estimated Receipt	Total Avail For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unenc Bal 12/31/2013
					Personal Services	Other	Total	
161	Muni Court Probation Services	172,374.81	140,000.00	312,374.81	80,000.00	202,803.00	282,803.00	29,571.81
163	DUI Enforcement	24,268.91	3,000.00	27,268.91		-		27,268.91
165	Indigent Driver Alcohol Treatment	99,414.49	41,700.00	141,114.49		100,000.00	100,000.00	41,114.49
166	Indigent Driver Alcohol Monitoring/Interlo	169,011.71	38,200.00	207,211.71		10,000.00	10,000.00	197,211.71
167	Court Clerk Computer	142,295.42	126,900.00	269,195.42	100,000.00	38,150.00	138,150.00	131,045.42
168	Case Management System	31,165.00	25,000.00	56,165.00				56,165.00
169	Court Special Projects	3,697,279.35	269,000.00	3,966,279.35		15,500.00	15,500.00	3,950,779.35
174	Rec Center Administration			-		-		-
Total Special Revenue		20,662,255.24	14,180,085.88	34,842,341.12	5,165,000.00	8,120,462.76	13,309,462.76	21,532,878.36
Debt Service Fund Type								
204	Recreation Center Debt Service			-		-		-
217	General Bond Retirement			-		-		-
418	Special Assessment Bond Retirement	702,764.81	160,000.00	862,764.81		160,654.44	160,654.44	702,110.37
Total Debt Service		702,764.81	160,000.00	862,764.81	-	160,654.44	160,654.44	702,110.37
Capital Projects Fund Type								
301	General Purpose Capital	5,069,740.14	1,430,726.68	6,500,466.82		633,890.38	633,890.38	5,866,576.44
304	Parks and Recreation Capital	191.72		191.72		-		191.72
307	Fire Capital Replacement	140,951.06	106,000.00	246,951.06		-		246,951.06
329	Capital Projects	191,400.00		191,400.00		-		191,400.00
346	Water Capital Improvement			-		-		-
380	Issue II Projects Fund	173,950.04		173,950.04		-		173,950.04
381	Street Resurfacing Capital	195,465.16		195,465.16		-		195,465.16
382	Storm Sewer Capital Replacement	26,510.52		26,510.52		-		26,510.52
383	Street Reconstruction Capital	73,591.23		73,591.23		-		73,591.23
384	Black Top Resurfacing	68,771.95		68,771.95		-		68,771.95
385	Curbs and Alleys Capital	138,236.48		138,236.48		-		138,236.48
388	Computer/Electronic Capital Replacemen	297,180.18	159,000.00	456,180.18		173,500.00	173,500.00	282,680.18
389	Unanticipated Capital Contingencies	991,598.34		991,598.34		-		991,598.34
428	Special Assessment Projects	14,094.53	17,500.00	31,594.53		7,150.00	7,150.00	24,444.53
Total Capital Projects		7,381,681.35	1,713,226.68	9,094,908.03	-	814,540.38	814,540.38	8,280,367.65

City of Medina
Other Funds (Not Reported on Exhibit I or II)

Exhibit III

Fund	Fund	Est Unenc Fund Bal 1/1/2013	Budget Year Estimated Receipt	Total Avail For Expenditures	Budget Year Expenditures and Encumbrances			Estimated Unenc Bal 12/31/2013
					Personal Services	Other	Total	
Proprietary Funds								
Enterprise Funds								
513	Water	1,444,333.54	3,650,750.00	5,095,083.54	1,150,000.00	2,886,670.78	4,036,670.78	1,058,412.76
514	Sanitation	141,820.27	3,052,000.00	3,193,820.27	1,250,000.00	1,942,653.00	3,192,653.00	1,167.27
546	Water Capital Improvement	414,588.81	974,910.38	1,389,499.19		1,199,193.24	1,199,193.24	190,305.95
547	Airport	125,169.27	3,500.00	128,669.27		17,000.00	17,000.00	111,669.27
574	Recreation Center Administration	970,369.89	2,750,000.00	3,720,369.89	1,500,000.00	1,210,257.00	2,710,257.00	1,010,112.89
582	Stormwater Utility	52,011.78		52,011.78		-		52,011.78
Total Enterprise		3,148,293.56	10,431,160.38	13,579,453.94	3,900,000.00	7,255,774.02	11,155,774.02	2,423,679.92
Internal Service Funds								
616	125 Plan Fund	2,676.12	40,000.00	42,676.12		35,000.00	35,000.00	7,676.12
625	Payroll	287,719.04	12,795,800.00	13,083,519.04		12,400,000.00	12,400,000.00	683,519.04
637	Agency	1,203.94	225,150.00	226,353.94		219,600.00	219,600.00	6,753.94
676	Automotive Mechanics Revolving Fund	15,989.62	390,000.00	405,989.62		390,000.00	390,000.00	15,989.62
Total Internal Service		307,588.72	13,450,950.00	13,758,538.72	-	13,044,600.00	13,044,600.00	713,938.72
Fiduciary								
Trust and Agency Funds								
722	Water Meter Deposits	60.00		60.00		-		60.00
723	Developer Deposits	25,028.08	20,000.00	45,028.08		17,000.00	17,000.00	28,028.08
736	Friends of the Cemetery	2,011.61	750.00	2,761.61		750.00	750.00	2,011.61
739	Tricentennial Savings	376.67	200.00	576.67		-		576.67
741	Utility Deposit	37,398.17	35,000.00	72,398.17		30,000.00	30,000.00	42,398.17
743	Shade Tree Trust	1,006.37	250.00	1,256.37		-		1,256.37
819	Cemetery Endowment	4,832.71	325.00	5,157.71		250.00	250.00	4,907.71
820	Cemetery Investment	316,757.29	41,500.00	358,257.29		500.00	500.00	357,757.29
821	Cemetery Mausoleum	14,072.08	4,600.00	18,672.08		-		18,672.08
924	Law Library	1,629.84	55,000.00	56,629.84		55,000.00	55,000.00	1,629.84
938	Bid and Performance Bond	15,872.00	50,000.00	65,872.00		50,000.00	50,000.00	15,872.00
939	Ohio Board of Building Standards	2,336.87	4,500.00	6,836.87		3,000.00	3,000.00	3,836.87
975	Planning and Zoning Deposits	312.50		312.50		-		312.50
Total Trust and Agency		421,694.19	212,125.00	633,819.19	-	156,500.00	156,500.00	477,319.19
Total for Memorandum Only		32,624,277.87	40,147,547.94	72,771,825.81	9,065,000.00	29,552,531.60	38,641,531.60	34,130,294.21

**City of Medina
General Obligation Debt Outstanding**

Exhibit VI

Purpose of Issue	Authority for Outside	Date of Issue	Date Due	Ordinance or Resolution	Serial or Term	Rate of Interest	Amount Outstanding at 1-Jan-14	Amount Required for Principal and Interest Jan 1, 2014-Dec 31, 2014	Amount Receivable from Other Sources to Meet Debt Payments Jan 1, 2014-Dec 31, 2014
Payable from Bond Retirement Fund:									
INSIDE 10 MILL LIMIT									
Water Improvement		7/1/1995	12/1/2015	86-95	S	variable	\$ 100,000.00	\$ 55,850.00	Water Enterprise Fund
W. Regan Parkway		4/1/1994	12/1/2014	45-94	S	variable	\$ 85,000.00	\$ 89,629.44	5.28% Fire Special / 94.72% SA Bond
Water Improvement - OWDA via County		6/24/2005	1/1/2023		S	2.33%	\$ 892,167.62	\$ 122,446.78	Water Enterprise Fund
Water Improvement Refunding		12/29/2010	12/1/2026	193-10	S	variable	\$ 4,885,000.00	\$ 458,750.00	Water Enterprise Fund
Recreation Center - Prepaid Rent Refunding		12/29/2010	12/1/2021	191-10	S	variable	\$ 2,695,000.00	\$ 356,450.00	Rec Ctr Enterprise / Rec Ctr Debt Service
General Capital Improvement		11/28/2012	12/1/2032	165-12	S	variable	\$ 1,140,000.00	\$ 75,025.00	General Capital Improvement Fund
Water Improvement Refunding		11/28/2012	12/1/2022	157-12	S	variable	\$ 3,250,000.00	\$ 387,725.00	Water Enterprise Fund
Recreation Center - Prepaid Rent Refunding		11/28/2012	12/1/2022	157-12	S	variable	\$ 1,575,000.00	\$ 153,750.00	Rec Ctr Enterprise / Rec Ctr Debt Service
Street Improvement - Refunding		6/13/2013	12/1/2031	83-13	S	variable	\$ 9,885,000.00	\$ 745,815.00	Street Improvement Fund
General Capital Improvement - Refunding		6/13/2013	12/1/2031	83-13	S	variable	\$ 2,780,000.00	\$ 210,675.00	General Capital Improvement Fund
Water Improvement - Refunding		6/13/2013	12/1/2031	83-13	S	variable	\$ 1,115,000.00	\$ 88,200.00	Water Enterprise Fund
TOTAL							\$ 28,402,167.62	\$ 2,744,316.22	
OUTSIDE 10 MILL LIMIT									
Fire Station Project	5/5/1987 By Vote	12/1/1991	12/1/2010	91-91	S	variable	\$ -	\$ -	
TOTAL							\$ 28,402,167.62	\$ 2,744,316.22	