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To: Council, Mayor

From: Keith H. Dirham, Director of Finance

Re: 2012 Tax Budget

Date: Wednesday, June 22, 2011

Attached is your copy of the 2012 Tax Budget. The comparative millages are offered for your review.

	2007	2008	2009	2010	2011	2012
Inside Millage						
General Fund	2.00	2.10	2.30	2.50	2.70	2.70
Police Pension	1.20	1.10	0.90	0.70	0.50	0.50
Outside Millage						
Fire Bonds	0.05	0.05	0.05	0.05	0.00	0.00
Ambulance	2.20	2.20	2.20	2.20	2.20	2.20

**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	\$ 1,900,000.00				
Police and Fire Disability Pension	\$ 260,000.00				
Emergency Medical Service	\$ 1,300,000.00				
Fire Bond Retirement	\$ -				
Total All Funds	\$ 3,460,000.00				

**City of Medina
General Fund**

Exhibit I

Description (1)	Actual		Current Est.	Budget Est
	2009 (2)	2010 (3)	2011 (4)	2012 (5)
Revenues				
Local taxes				
General Property Tax - Real Estate	1,378,497.76	1,432,872.60	1,350,175.00	1,538,508.84
Tangible Personal Property Tax	162,454.83	158,208.38	149,077.00	180,832.74
Municipal Income Tax	2,368,794.41	2,273,280.79	2,306,796.00	2,352,932.00
Other Local Taxes	3,652.04			
Total Local Taxes	3,913,399.04	3,864,361.77	3,806,048.00	4,072,273.58
Intergovernmental Revenues				
State Shared Taxes and Permits				
Local Government - County and State	560,719.03	684,936.50	711,519.00	705,399.00
Estate Tax	255,250.87	920,581.69	300,000.00	215,000.00
Cigarette Tax	787.03	2,737.62	700.00	700.00
Lodging Tax	837.14	611.99	850.00	850.00
Liquor and Beer Permits	23,940.00	29,268.05	30,000.00	20,000.00
Gasoline Tax				
Library and Local Government Support Fund	12,902.76	55,213.12	-	-
Property Tax Allocation	91,056.41	196,027.36	184,714.00	101,357.40
Other State Shared Taxes	150.00	150.00	150.00	150.00
Total State Shared Taxes and Permits	945,643.24	1,889,526.33	1,227,933.00	1,043,456.40
Federal Grants or Aid				
State Grants or Aid		39,978.15		
Other Grants or Aid				
Total Intergovernmental Revenues	945,643.24	1,929,504.48	1,227,933.00	1,043,456.40
Special Assessments				
Charges for Services	78,590.86	96,123.92	84,792.00	67,100.00
Fines Licenses, and Permits	1,387,022.41	1,245,728.87	1,235,675.00	1,250,675.00
Miscellaneous	820,133.70	1,122,002.39	240,550.00	330,550.00
Other Financing Sources:				
Proceeds from Sale of Debt				
Transfers		79,000.00		
Advances	5,289.30	2,187,446.85	2,585,000.00	-
Other Sources	105,781.53	3,746.90	75,000.00	75,000.00
Total Revenue	7,255,860.08	10,527,915.18	9,254,998.00	6,839,054.98

**City of Medina
General Fund**

Exhibit I

Description (1)	Actual		Current Est.	Budget Est
	2009 (2)	2010 (3)	2011 (4)	2012 (5)
Expenditures				
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services	139,042.46	177,015.02	168,551.90	173,077.26
Supplies and Materials	18,270.49	23,260.17	22,148.10	22,742.74
Capital Outlay				
Total Security of Persons and Property	157,312.95	200,275.19	190,700.00	195,820.00
Public Health Services				
Personal Services	97,307.08	99,946.24	100,169.68	95,939.45
Travel Transportation				
Contractual Services	14,696.46	15,095.06	15,128.80	14,489.90
Supplies and Materials	36,761.78	37,758.84	37,843.25	36,245.10
Capital Outlay	48,805.50	50,129.20	50,241.27	48,119.55
Total Public Health Services	197,570.82	202,929.34	203,383.00	194,794.00
Leisure Time Activities				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Leisure Time Activities			-	-
Community Environment				
Personal Services	512,513.75	546,789.77	559,052.39	574,357.20
Travel Transportation				
Contractual Services	126,885.78	135,371.67	138,407.60	142,196.69
Supplies and Materials	20,396.88	21,760.99	22,249.01	22,858.11
Capital Outlay				
Total Community Environment	659,796.41	703,922.43	719,709.00	739,412.00
Basic Utility Services				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Basic Utility Services	-	-	-	-

**City of Medina
General Fund**

Exhibit I

Description (1)	Actual		Current Est.	Budget Est
	2009 (2)	2010 (3)	2011 (4)	2012 (5)
Transportation				
Personal Services				
Travel Transportation				
Contractual Services				
Supplies and Materials				
Capital Outlay				
Total Transportation			-	-
General Government				
Personal Services	3,759,381.38	3,844,984.95	4,047,296.83	4,288,130.82
Travel Transportation				
Contractual Services	1,078,155.91	1,102,706.24	1,160,727.41	1,229,796.37
Supplies and Materials	532,025.93	544,140.51	572,771.59	606,854.31
Capital Outlay	6,280.20	6,423.20	6,761.17	7,163.50
Total General Government	5,375,843.42	5,498,254.90	5,787,557.00	6,131,945.00
Debt Service				
Redemption of Principal				
Interest				
Other Debt Service				
Total Debt Service			-	-
Other Uses of Funds				
Transfers	91,242.20	65,000.00	90,000.00	95,000.00
Advances	5,152,626.81	1,002,566.86	20,000.00	20,000.00
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	5,243,869.01	1,067,566.86	110,000.00	115,000.00
Total Expenditures	11,634,392.61	7,672,948.72	7,011,349.00	7,376,971.00
Revenues over/(under) Expenditures	(4,378,532.53)	2,854,966.46	2,243,649.00	(537,916.02)
Beginning Unencumbered Balance *	8,184,634.49	3,806,101.96	6,661,068.42	8,904,717.42
Ending Cash Fund Balance	3,806,101.96	6,661,068.42	8,904,717.42	8,366,801.40
Estimated Encumbrances outstanding at Year End	426,593.92	366,159.82	400,000.00	400,000.00
Estimated Ending Unencumbered Fund Balance	3,379,508.04	6,294,908.60	8,504,717.42	7,966,801.40

* 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
	2009 (2)	2010 (3)	2011 (4)	2012 (5)
Revenues				
Local taxes				
General Property Tax - Real Estate	539,708.37	394,461.81	239,478.00	428,113.38
Tangible Personal Property Tax	73,407.35	71,647.88	43,497.00	57,812.58
Other Local Taxes	555.68	466.34	283.00	438.60
Total Local Taxes	613,671.40	466,576.03	283,258.00	486,364.56
Intergovernmental Revenues				
State Shared Taxes and Permits				
Property Tax Allocation	32,845.38	47,191.85	28,650.00	25,867.20
Total Intergovernmental Revenues	32,845.38	47,191.85	28,650.00	25,867.20
Other Financing Sources:				
Advances				
Other Sources				
Total Revenue	646,516.78	513,767.88	311,908.00	512,231.76
Expenditures				
Security of Persons and Property				
Personal Services	467,341.62	484,618.10	513,343.00	550,884.00
Contractual Services	6,859.09	10,102.51	18,662.00	16,428.00
Total Security of Persons and Property	474,200.71	494,720.61	532,005.00	567,312.00
Other Uses of Funds				
Advances				
Contingencies				
Other Uses of Funds				
Total Other Uses of Funds	-	-	-	-
Total Expenditures	474,200.71	494,720.61	532,005.00	567,312.00
Revenues over/(under) Expenditures	172,316.07	19,047.27	(220,097.00)	(55,080.24)
Beginning Unencumbered Balance	1,878,380.17	2,050,696.24	2,069,743.51	1,849,646.51
Ending Cash Fund Balance	2,050,696.24	2,069,743.51	1,849,646.51	1,794,566.27
Estimated Encumbrances outstanding at Year End	-	-	-	-
Estimated Ending Unencumbered Fund Balance	2,050,696.24	2,069,743.51	1,849,646.51	1,794,566.27

**City of Medina
EMS Fund
Special Revenue**

Description (1)	Actual		Current Est.	Budget Est
	2009 (2)	2010 (3)	2011 (4)	2012 (5)
Revenues				
Local taxes				
General Property Tax - Real Estate	994,975.12	939,760.03	882,517.00	1,000,446.60
Tangible Personal Property Tax	162,176.16	158,047.17	148,420.00	163,068.42
Other Local Taxes	1,061.11	1,153.42	1,083.00	1,066.92
Total Local Taxes	1,158,212.39	1,098,960.62	1,032,020.00	1,164,581.94
Intergovernmental Revenues				
Property Tax Allocation	62,804.90	113,127.95	106,237.00	65,599.78
Other Financing Sources:				
Other Sources				
Total Revenue	1,221,017.29	1,212,088.57	1,138,257.00	1,230,181.72
Expenditures				
Security of Persons and Property				
Personal Services				
Travel Transportation				
Contractual Services	853,934.30	1,280,547.84	1,419,567.00	1,469,875.00
Supplies and Materials	7,015.62			
Capital Outlay			-	
Total Security of Persons and Property	860,949.92	1,280,547.84	1,419,567.00	1,469,875.00
Other Uses of Funds				
Transfers				
Total Expenditures	860,949.92	1,280,547.84	1,419,567.00	1,469,875.00
Revenues over/(under) Expenditures	360,067.37	(68,459.27)	(281,310.00)	(239,693.28)
Beginning Unencumbered Balance	1,705,397.66	2,065,465.03	1,997,005.76	1,715,695.76
Ending Cash Fund Balance	2,065,465.03	1,997,005.76	1,715,695.76	1,476,002.48
Estimated Encumbrances outstanding at Year End	146,050.16	227,603.81	225,000.00	225,000.00
Estimated Ending Unencumbered Fund Balance	1,919,414.87	1,769,401.95	1,490,695.76	1,251,002.48

**City of Medina
Fire Bond Fund
Debt Service**

Description (1)	Actual		Current Est.	Budget Est
	2009 (2)	2010 (3)	2011 (4)	2012 (5)
Revenues				
Local taxes				
General Property Tax - Real Estate	29,975.79	28,181.50	-	-
Tangible Personal Property Tax	154.55	31.93	-	-
Other Local Taxes	30.87	33.30	-	-
Total Local Taxes	30,161.21	28,246.73	-	-
Intergovernmental Revenues				
Property Tax Allocation	1,571.70	3,208.23	-	-
Total Revenue	31,732.91	31,454.96	-	-
Expenditures				
General Government				
Contractual Services	380.50	715.60	-	-
Supplies and Materials				
Capital Outlay				
Debt Service				
Redemption of Principal		725,000.00	-	-
Interest	21,750.00	21,750.00	-	-
Total Debt Service	21,750.00	746,750.00	-	-
Total Expenditures	22,130.50	747,465.60	-	-
Revenues over/(under) Expenditures	9,602.41	(716,010.64)	-	-
Beginning Unencumbered Balance	728,532.04	738,134.45	22,123.81	22,123.81
Ending Cash Fund Balance	738,134.45	22,123.81	22,123.81	22,123.81
Estimated Encumbrances outstanding at Year End	-	-	-	-
Estimated Ending Unencumbered Fund Balance	738,134.45	22,123.81	22,123.81	22,123.81

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

Exhibit III

Fund	Fund	Est Unenc Fund Bal 1/1/2012	Budget Year Estimated Receipt	Expenditures and I Total	Estimated Unenc Bal 12/31/2012
Governmental Funds					
Special Revenue Fund Type					
102	Street M & R	953,453.24	1,331,478.00	1,339,057.00	945,874.24
103	State Highway	61,125.39	83,402.00	83,404.00	61,123.39
104	Parks and Recreation	1,109,962.39	1,049,078.00	1,075,987.00	1,083,053.39
105	Local License Fee	696,152.08	226,500.00	225,500.00	697,152.08
106	Police Special	2,488,844.28	4,810,149.00	4,888,477.00	2,410,516.28
107	Fire Special	358,407.39	872,333.00	912,773.00	317,967.39
108	Street M & R Special	13,056,636.10	2,657,551.38	2,419,233.00	13,294,954.48
109	Grants	748,137.04			748,137.04
111	Income Tax				-
112	COPS 1				-
114	COPS 2				-
115	County Local License Fee	42,427.30	53,020.00	53,020.00	42,427.30
116	State DARE Grant	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	311,764.90	170,000.00		481,764.90
127	CHIP Grant	791,321.00	650,000.00		1,441,321.00
128	Court Security Grant				-
130	Open Space 1	81,771.23			81,771.23
131	Open Space 2	1,595.29			1,595.29
132	Open Space 3	3,086.06			3,086.06
133	Open Space 4	7,979.48			7,979.48
140	Parking	24,789.11	60,000.00	59,483.00	25,306.11
144	Cable TV	260,920.70	277,482.00	314,404.00	223,998.70
145	Railroad Renovation	400,320.68	100,000.00	75,000.00	425,320.68
147	Airport FAA Grants	150,000.00	300,000.00	150,000.00	300,000.00
148	Airport Land Release Proceeds				-
150	Drug Enforcement Trust	24,636.51	3,500.00		28,136.51
155	Law Enforcement Trust	27,186.86	5,000.00		32,186.86
160	Computer Legal Research	39,855.09	45,905.00	73,000.00	12,760.09
161	Muni Court Probation Services	337,280.36	165,000.00	279,804.00	222,476.36

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

Exhibit III

<u>Fund</u>	<u>Fund</u>	<u>Est Unenc Fund Bal 1/1/2012</u>	<u>Budget Year Estimated Receipt</u>	<u>Expenditures and I Total</u>	<u>Estimated Unenc Bal 12/31/2012</u>
163	DUI Enforcement	18,261.25	3,000.00		21,261.25
165	Indigent Driver Alcohol Treatment	115,049.81	47,740.50	150,000.00	12,790.31
166	Indigent Driver Alcohol Monitoring/Interlo	68,175.03	20,000.00	10,000.00	78,175.03
167	Court Clerk Computer	177,098.50	159,650.00	127,068.00	209,680.50
169	Court Special Projects	3,248,941.96	340,025.00	15,500.00	3,573,466.96
174	Rec Center Administration				-
Total Special Revenue		25,610,279.85	13,430,813.88	12,251,710.00	26,789,383.73
Debt Service Fund Type					
204	Recreation Center Debt Service				-
217	General Bond Retirement				-
418	Special Assessment Bond Retirement	642,815.34	245,000.00	243,185.42	644,629.92
Total Debt Service		642,815.34	245,000.00	243,185.42	644,629.92
Capital Projects Fund Type					
301	General Purpose Capital	4,635,534.95	787,366.68	515,000.00	4,907,901.63
304	Parks and Recreation Capital	353.17			353.17
307	Fire Capital Replacement	-	97,908.00	96,000.00	1,908.00
329	Capital Projects	191,400.00			191,400.00
346	Water Capital Improvement				-
380	Issue II Projects Fund	405,181.01			405,181.01
381	Street Resurfacing Capital	195,465.16			195,465.16
382	Storm Sewer Capital Replacement	26,510.52			26,510.52
383	Street Reconstruction Capital	73,591.23			73,591.23
384	Black Top Resurfacing	68,771.95			68,771.95
385	Curbs and Alleys Capital	138,236.48			138,236.48
388	Computer/Electronic Capital Replacemer	501,674.26	146,862.00	171,000.00	477,536.26
389	Unanticipated Capital Contingencies	991,598.34			991,598.34
428	Special Assessment Projects	10,963.83	17,500.00	7,150.00	21,313.83
Total Capital Projects		7,239,280.90	1,049,636.68	789,150.00	7,499,767.58

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

Exhibit III

<u>Fund</u>	<u>Fund</u>	<u>Est Unenc Fund Bal 1/1/2012</u>	<u>Budget Year Estimated Receipt</u>	<u>Expenditures and Total</u>	<u>Estimated Unenc Bal 12/31/2012</u>
Proprietary Funds					
Enterprise Funds					
513	Water	1,899,680.70	3,336,400.00	3,747,811.00	1,488,269.70
514	Sanitation	784,393.05	3,048,000.00	3,256,252.00	576,141.05
546	Water Capital Improvement	1,629,617.98	686,922.38	656,018.00	1,660,522.36
547	Airport	102,310.41	3,500.00	9,500.00	96,310.41
574	Recreation Center Administration	406,191.15	2,721,512.00	2,715,397.00	412,306.15
582	Stormwater Utility	82,026.78			82,026.78
Total Enterprise		4,904,220.07	9,796,334.38	10,384,978.00	4,315,576.45
Internal Service Funds					
616	125 Plan Fund	974.92	40,000.00	40,000.00	974.92
625	Payroll	216,427.68	13,046,420.00	12,913,727.00	349,120.68
637	Agency	167,494.92	194,850.00	19,600.00	342,744.92
676	Automotive Mechanics Revolving Fund	189,292.32	320,000.00	348,165.00	161,127.32
Total Internal Service		574,189.84	13,601,270.00	13,321,492.00	853,967.84
Fiduciary					
Trust and Agency Funds					
722	Water Meter Deposits				-
723	Developer Deposits	25,803.08	20,000.00	17,000.00	28,803.08
736	Friends of the Cemetery	684.98	750.00	750.00	684.98
739	Tricentennial Savings	361.39	200.00		561.39
741	Utility Deposit	34,449.85	35,000.00	30,000.00	39,449.85
743	Shade Tree Trust	1,006.37	250.00		1,256.37
819	Cemetery Endowment	4,280.20	325.00	250.00	4,355.20
820	Cemetery Investment	234,920.63	41,500.00	500.00	275,920.63
821	Cemetery Mausoleum	14,054.35	4,600.00		18,654.35
924	Law Library	11,629.84	85,000.00	75,000.00	21,629.84
938	Bid and Performance Bond	8,245.00	50,000.00	50,000.00	8,245.00
939	Ohio Board of Building Standards	315.65	4,500.00	4,500.00	315.65
975	Planning and Zoning Deposits				-
Total Trust and Agency		335,751.34	242,125.00	178,000.00	399,876.34
Total for Memorandum Only		39,306,537.34	38,365,179.94	37,168,515.42	40,503,201.86

**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-12	Amount Required for Principal and Interest Jan 1, 2012-Dec 31, 2012	Amount Receivable from Other Sources to Meet Debt Payments Jan 1, 2012-Dec 31, 2012
Payable from Bond Retirement Fund:									
INSIDE 10 MILL LIMIT									
Water Improvement		7/1/1995	12/1/2015	86-95	S	variable	\$ 200,000.00	\$ 61,625.00	Water Enterprise Fund
Wadsworth Road Water Improvement		9/1/1993	12/1/2013	64-93	S	variable	\$ 18,000.00	\$ 9,954.00	33.24% Water Enterprise / 66.76% SA Bond
W. Regan Parkway		4/1/1994	12/1/2014	45-94	S	variable	\$ 315,000.00	\$ 93,075.00	5.28% Fire Special / 94.72% SA Bond
Water Improvement - Avon to Litchfield		6/21/2001	12/1/2021	103-01	S	variable	\$ -	\$ -	Water Enterprise Fund
Recreation Center - Prepaid Rent		9/12/2001	12/1/2021	102-01	S	variable	\$ -	\$ -	Rec Ctr Enterprise / Rec Ctr Debt Service
Water Improvement - Litchfield to Medina		7/11/2002	12/1/2022	89-02	S	variable	\$ 3,920,000.00	\$ 462,760.00	Water Enterprise Fund
Recreation Center - Prepaid Rent		7/11/2002	12/1/2022	88-02	S	variable	\$ 1,830,000.00	\$ 191,577.50	Rec Ctr Enterprise / Rec Ctr Debt Service
Water Improvement - OWDA via County		6/24/2005	1/1/2023		S	2.33%	\$ 1,081,184.22	\$ 122,446.78	Water Enterprise Fund
Street Improvement		12/29/2010	12/1/2031	194-10	S	variable	\$ 10,810,000.00	\$ 959,592.50	Street Improvement Fund / BABS Reimbursement
General Capital Improvement		12/29/2010	12/1/2031	195-10	S	variable	\$ 3,035,000.00	\$ 266,596.26	General Capital Improvement Fund / BABS Reimbursement
Water Improvement		12/29/2010	12/1/2031	196-10	S	variable	\$ 1,210,000.00	\$ 105,492.50	Water Enterprise Fund / BABS Reimbursement
Water Improvement Refunding		12/29/2010	12/1/2026	193-10	S	variable	\$ 5,160,000.00	\$ 459,250.00	Water Enterprise Fund
Recreation Center - Prepaid Rent Refunding		12/29/2010	12/1/2021	191-10	S	variable	\$ 2,955,000.00	\$ 356,650.00	Rec Ctr Enterprise / Rec Ctr Debt Service
TOTAL							\$ 30,534,184.22	\$ 3,089,019.54	
OUTSIDE 10 MILL LIMIT									
Fire Station Project	5/5/1987 By Vote	12/1/1991	12/1/2010	91-91	S	variable	\$ -	\$ -	
TOTAL							\$ 30,534,184.22	\$ 3,089,019.54	