

## RESOLUTION NO. 109-26

**A RESOLUTION ADOPTING THE TAX BUDGET OF THE CITY OF MEDINA, OHIO FOR THE FISCAL YEAR BEGINNING JANUARY 1, 2027 AND SUBMITTING THE SAME TO THE MEDINA COUNTY AUDITOR.**

**WHEREAS:** The Director of Finance has heretofore prepared a tentative tax budget for the City of Medina, Ohio for the fiscal year beginning January 1, 2027 showing detailed estimates of all balances that will be available at the beginning of the year 2027 for the purposes of such year and of all revenues to be received for such fiscal year including all general and special taxes, fees, costs, percentages, penalties, allowances, prerequisites, and all other types or classes of revenues; also estimates of all expenditures or charges in or for the purpose of such fiscal year to be paid or met from the said revenues or balances; and otherwise conforming with the requirements of law; and

**WHEREAS:** The budget has been made conveniently available for public inspection for at least 10 days by having copies thereof on file in the office of the Director of Finance.

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

**SEC. 1:** That the tax budget of the City of Medina, Ohio for the fiscal year beginning January 1, 2027 is hereby adopted as the official tax budget of the City of Medina for the fiscal year beginning January 1, 2027. Copies of the tax budget are on file in the office of the Director of Finance for public inspection.

**SEC. 2:** That the Clerk of Council is hereby authorized and directed to certify a copy of the tax budget and a copy of this Resolution and transmit the same to the Medina County Auditor on or before July 20<sup>th</sup>.

**SEC. 3:** That it is found and determined that all formal actions of this Council concerning and relating to the passage of this Resolution 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 Resolution shall be in full force and effect at the earliest period allowed by law.

**PASSED:** July 13, 2026

**SIGNED:** John M. Coyne, III  
President of Council

**ATTEST:** Kathy Patton  
Clerk of Council

**APPROVED:** July 14, 2026

**SIGNED:** James A. Shields  
Mayor

THE UNDERSIGNED, CLERK OF THE COUNCIL OF THE CITY OF MEDINA, OHIO, HEREBY CERTIFIES THAT THE FOREGOING IS A TRUE AND CORRECT COPY OF ORDINANCE-RESOLUTION NO. 109-26 ADOPTED BY SAID COUNCIL ON July 13, 2026  
Kathy Patton  
CLERK OF COUNCIL



132 North Elmwood St.  
P.O. Box 703  
Medina, Ohio 44258-0703  
Phone: 330-764-3319  
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Rev. 109-26

To: Council, Mayor

From: Keith H. Dirham, Director of Finance

Re: 2027 Tax Budget

Date: Tuesday, June 30, 2026

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

|                        | 2021        | 2022        | 2023        | 2024        | 2025        | 2026        | 2027        |
|------------------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|
| <b>Inside Millage</b>  |             |             |             |             |             |             |             |
| General Fund           | 2.00        | 2.10        | 2.10        | 2.10        | 2.10        | 2.10        | 2.30        |
| Police Pension         | 1.20        | 1.10        | 1.10        | 1.10        | 1.10        | 1.10        | 0.90        |
| <b>Outside Millage</b> |             |             |             |             |             |             |             |
| Ambulance              | 2.20        | 2.20        | 2.20        | 2.20        | 2.20        | 2.20        | 2.20        |
| <b>Inside total</b>    | <b>3.20</b> | <b>3.20</b> | <b>3.20</b> | <b>3.20</b> | <b>3.20</b> | <b>3.20</b> | <b>3.20</b> |

Preserving the Past. Forging the Future

**City of Medina  
Schedule A**

| Fund<br>(requesting general property Tax) | Requested<br>of<br>Budget Commission | Approved by<br>Budget Commission<br>Inside | Amount<br>Derived from<br>Levies Outside | County Auditor's Estimate of<br>Tax Rate to be Levied |         |
|-------------------------------------------|--------------------------------------|--------------------------------------------|------------------------------------------|-------------------------------------------------------|---------|
|                                           |                                      |                                            |                                          | Inside                                                | Outside |
| Government Funds                          |                                      |                                            |                                          |                                                       |         |
| General Fund                              | \$ 1,850,000.00                      |                                            |                                          |                                                       |         |
| Police and Fire Disability Pension        | \$ 900,000.00                        |                                            |                                          |                                                       |         |
| Emergency Medical Service                 | \$ 2,000,000.00                      |                                            |                                          |                                                       |         |
| Fire Bond Retirement                      | \$ -                                 |                                            |                                          |                                                       |         |
| Total All Funds                           | \$ 4,750,000.00                      |                                            |                                          |                                                       |         |

**City of Medina  
General Fund**

**Exhibit I**

| Description<br>(1)                          | Actual               |                      | Current Est.         | Budget Est           |
|---------------------------------------------|----------------------|----------------------|----------------------|----------------------|
|                                             | 2024<br>(2)          | 2025<br>(3)          | 2026<br>(4)          | 2027<br>(5)          |
| <b>Revenues</b>                             |                      |                      |                      |                      |
| Local taxes                                 |                      |                      |                      |                      |
| General Property Tax - Real Estate          | 1,570,935.60         | 1,588,797.29         | 1,921,965.00         | 1,959,388.00         |
| Tangible Personal Property Tax              |                      |                      |                      |                      |
| Municipal Income Tax                        | 6,086,720.22         | 5,823,953.75         | 5,678,165.69         | 5,772,000.00         |
| Other Local Taxes                           |                      |                      |                      |                      |
| <b>Total Local Taxes</b>                    | <b>7,657,655.82</b>  | <b>7,412,751.04</b>  | <b>7,600,130.69</b>  | <b>7,731,388.00</b>  |
| Intergovernmental Revenues                  |                      |                      |                      |                      |
| State Shared Taxes and Permits              |                      |                      |                      |                      |
| Local Government - County and State         | 591,546.37           | 647,936.68           | 500,000.00           | 500,000.00           |
| Estate Tax                                  | 894.44               | 821.97               | 750.00               | 750.00               |
| Cigarette Tax                               | 935.39               | 732.84               | 1,000.00             | 1,000.00             |
| Lodging Tax                                 | 45,323.48            | 48,382.88            | 31,000.00            | 31,000.00            |
| Liquor and Beer Permits                     |                      |                      |                      |                      |
| Gasoline Tax                                |                      |                      |                      |                      |
| Library and Local Government Support Fund   |                      |                      |                      |                      |
| Property Tax Allocation                     | 176,565.77           | 179,473.59           | 175,385.00           | 180,000.00           |
| Other State Shared Taxes                    | 6,233.76             | 13,253.94            | 6,650.00             | 6,650.00             |
| <b>Total State Shared Taxes and Permits</b> | <b>821,499.21</b>    | <b>890,601.90</b>    | <b>714,785.00</b>    | <b>719,400.00</b>    |
| Federal Grants or Aid                       |                      |                      |                      |                      |
| State Grants or Aid                         |                      |                      |                      |                      |
| Other Grants or Aid                         |                      |                      |                      |                      |
| <b>Total Intergovernmental Revenues</b>     | <b>821,499.21</b>    | <b>890,601.90</b>    | <b>714,785.00</b>    | <b>719,400.00</b>    |
| Special Assessments                         |                      |                      |                      |                      |
| Charges for Services                        | 478,314.20           | 368,501.92           | 312,500.00           | 312,500.00           |
| Fines Licenses, and Permits                 | 1,572,375.65         | 1,420,894.60         | 1,081,175.00         | 1,081,175.00         |
| Miscellaneous                               | 2,612,351.42         | 3,309,902.05         | 3,023,900.00         | 2,023,900.00         |
| Other Financing Sources:                    |                      |                      |                      |                      |
| Proceeds from Sale of Debt                  |                      |                      |                      |                      |
| Transfers                                   | 12,534.76            | 52,675.94            |                      |                      |
| Advances                                    | 6,866,256.46         | 6,837,925.00         |                      |                      |
| Other Sources                               | 47,064.34            | 9,704.66             | 7,500.00             | 7,500.00             |
| <b>Total Revenue</b>                        | <b>20,068,051.86</b> | <b>20,302,957.11</b> | <b>12,739,990.69</b> | <b>11,875,863.00</b> |

**City of Medina  
General Fund**

**Exhibit I**

| Description<br>(1)                     | 2024<br>(3)  | 2025<br>(3)  | Current Est.<br>2026<br>(4) | Budget Est<br>2027<br>(5) |
|----------------------------------------|--------------|--------------|-----------------------------|---------------------------|
| <b>Expenditures</b>                    |              |              |                             |                           |
| Security of Persons and Property       |              |              |                             |                           |
| Personal Services                      |              |              |                             |                           |
| Travel Transportation                  |              |              |                             |                           |
| Contractual Services                   | 199,799.63   | 169,733.83   | 238,642.00                  | 243,061.00                |
| Supplies and Materials                 | 26,254.12    | 22,303.41    | 31,358.00                   | 31,939.00                 |
| Capital Outlay                         |              |              |                             |                           |
| Total Security of Persons and Property | 226,053.75   | 192,037.24   | 270,000.00                  | 275,000.00                |
| Public Health Services                 |              |              |                             |                           |
| Personal Services                      | 145,716.23   | 157,462.70   | 161,468.00                  | 167,041.00                |
| Travel Transportation                  |              |              |                             |                           |
| Contractual Services                   | 22,007.78    | 23,781.86    | 24,387.00                   | 25,228.00                 |
| Supplies and Materials                 | 55,050.34    | 59,488.06    | 61,001.00                   | 63,107.00                 |
| Capital Outlay                         | 73,085.67    | 78,977.25    | 80,986.00                   | 83,781.00                 |
| Total Public Health Services           | 295,860.02   | 319,709.87   | 327,842.00                  | 339,157.00                |
| Leisure Time Activities                |              |              |                             |                           |
| Personal Services                      |              |              |                             |                           |
| Travel Transportation                  |              |              |                             |                           |
| Contractual Services                   |              |              |                             |                           |
| Supplies and Materials                 |              |              |                             |                           |
| Capital Outlay                         |              |              |                             |                           |
| Total Leisure Time Activities          |              |              | -                           | -                         |
| Community Environment                  |              |              |                             |                           |
| Personal Services                      | 801,503.57   | 799,392.03   | 937,627.00                  | 957,682.00                |
| Travel Transportation                  |              |              |                             |                           |
| Contractual Services                   | 198,432.53   | 197,909.77   | 232,133.00                  | 237,098.00                |
| Supplies and Materials                 | 31,898.01    | 31,813.99    | 37,315.00                   | 38,114.00                 |
| Capital Outlay                         |              |              |                             |                           |
| Total Community Environment            | 1,031,834.11 | 1,029,115.79 | 1,207,075.00                | 1,232,894.00              |
| 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<br>(1)                             |               | Current Est.<br>2026<br>(4) |               | Budget Est<br>2027<br>(5) |  |
|------------------------------------------------|---------------|-----------------------------|---------------|---------------------------|--|
|                                                |               |                             |               |                           |  |
| Transportation                                 |               |                             |               |                           |  |
| Personal Services                              |               |                             |               |                           |  |
| Travel Transportation                          |               |                             |               |                           |  |
| Contractual Services                           |               |                             |               |                           |  |
| Supplies and Materials                         |               |                             |               |                           |  |
| Capital Outlay                                 |               |                             |               |                           |  |
| Total Transportation                           |               |                             |               |                           |  |
| General Government                             |               |                             |               |                           |  |
| Personal Services                              | 5,189,704.17  | 5,001,054.35                | 5,833,519.00  | 5,879,453.00              |  |
| Travel Transportation                          |               |                             |               |                           |  |
| Contractual Services                           | 1,488,359.30  | 1,434,256.27                | 1,673,000.00  | 1,686,173.00              |  |
| Supplies and Materials                         | 734,444.56    | 707,746.91                  | 825,557.00    | 832,057.00                |  |
| Capital Outlay                                 | 8,669.61      | 8,354.47                    | 9,745.00      | 9,822.00                  |  |
| Total General Government                       | 7,421,177.64  | 7,151,412.00                | 8,341,821.00  | 8,407,505.00              |  |
| Debt Service                                   |               |                             |               |                           |  |
| Redemption of Principal                        |               |                             |               |                           |  |
| Interest                                       |               |                             |               |                           |  |
| Other Debt Service                             |               |                             |               |                           |  |
| Total Debt Service                             |               |                             |               |                           |  |
| Other Uses of Funds                            |               |                             |               |                           |  |
| Transfers                                      |               | 370,384.00                  | 125,000.00    | 125,000.00                |  |
| Advances                                       | 6,837,925.00  | 11,586,513.50               |               |                           |  |
| Contingencies                                  |               |                             |               |                           |  |
| Other Uses of Funds                            |               |                             |               |                           |  |
| Total Other Uses of Funds                      | 6,837,925.00  | 11,956,897.50               | 125,000.00    | 125,000.00                |  |
| Total Expenditures                             | 15,812,850.52 | 20,649,172.40               | 10,272,923.00 | 10,380,741.00             |  |
| Revenues over/(under) Expenditures             | 4,255,201.34  | (346,215.29)                | 2,467,067.69  | 1,495,122.00              |  |
| Beginning Unencumbered Balance *               | 7,478,205.50  | 11,733,406.84               | 11,387,191.55 | 13,854,259.24             |  |
| Ending Cash Fund Balance                       | 11,733,406.84 | 11,387,191.55               | 13,854,259.24 | 15,349,381.24             |  |
| Estimated Encumbrances outstanding at Year End | 206,180.26    | 330,398.55                  | 350,000.00    | 350,000.00                |  |
| Estimated Ending Unencumbered Fund Balance     | 11,527,226.58 | 11,056,793.00               | 13,504,259.24 | 14,999,381.24             |  |

\* Cash Balance used because estimated expenditures includes PY encumbrances

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

| Description<br>(1)                             | 2024<br>(2)  | 2025<br>(3)  | Current Est.<br>2026<br>(4) | Budget Est<br>2027<br>(5) |
|------------------------------------------------|--------------|--------------|-----------------------------|---------------------------|
| <b>Revenues</b>                                |              |              |                             |                           |
| Local taxes                                    |              |              |                             |                           |
| General Property Tax - Real Estate             | 832,813.67   | 841,642.19   | 1,014,827.00                | 1,041,621.00              |
| Tangible Personal Property Tax                 |              |              |                             |                           |
| Other Local Taxes                              | 1,178.14     | 1,184.37     | 982.00                      | 1,002.00                  |
| Total Local Taxes                              | 833,991.81   | 842,826.56   | 1,015,809.00                | 1,042,623.00              |
| Intergovernmental Revenues                     |              |              |                             |                           |
| State Shared Taxes and Permits                 |              |              |                             |                           |
| Property Tax Allocation                        | 92,493.81    | 94,017.33    | 94,021.00                   | 95,901.00                 |
| Total Intergovernmental Revenues               | 92,493.81    | 94,017.33    | 94,021.00                   | 95,901.00                 |
| Other Financing Sources:                       |              |              |                             |                           |
| Advances                                       |              |              |                             |                           |
| Other Sources                                  |              |              |                             |                           |
| <b>Total Revenue</b>                           | 926,485.62   | 936,843.89   | 1,109,830.00                | 1,138,524.00              |
| <b>Expenditures</b>                            |              |              |                             |                           |
| Security of Persons and Property               |              |              |                             |                           |
| Personal Services                              | 796,108.45   | 804,398.46   | 897,294.00                  | 901,858.00                |
| Contractual Services                           | 17,039.08    | 18,405.32    | 22,000.00                   | 22,440.00                 |
| Total Security of Persons and Property         | 813,147.53   | 822,803.78   | 919,294.00                  | 924,298.00                |
| Other Uses of Funds                            |              |              |                             |                           |
| Advances                                       |              |              |                             |                           |
| Contingencies                                  |              |              |                             |                           |
| Other Uses of Funds                            |              |              |                             |                           |
| Total Other Uses of Funds                      | -            | -            | -                           | -                         |
| <b>Total Expenditures</b>                      | 813,147.53   | 822,803.78   | 919,294.00                  | 924,298.00                |
| Revenues over/(under) Expenditures             | 113,338.09   | 114,040.11   | 190,536.00                  | 214,226.00                |
| Beginning Unencumbered Balance                 | 1,848,696.21 | 1,962,034.30 | 2,076,074.41                | 2,266,610.41              |
| Ending Cash Fund Balance                       | 1,962,034.30 | 2,076,074.41 | 2,266,610.41                | 2,480,836.41              |
| Estimated Encumbrances outstanding at Year End | -            | -            | -                           | -                         |
| Estimated Ending Unencumbered Fund Balance     | 1,962,034.30 | 2,076,074.41 | 2,266,610.41                | 2,480,836.41              |

City of Medina  
EMS Fund  
Special Revenue

| Description<br>(1)                             | 2024<br>(2)  | 2025<br>(3)  | Current Est.<br>2026<br>(4) | Budget Est<br>2027<br>(5) |
|------------------------------------------------|--------------|--------------|-----------------------------|---------------------------|
| <b>Revenues</b>                                |              |              |                             |                           |
| Local taxes                                    |              |              |                             |                           |
| General Property Tax - Real Estate             | 1,717,662.56 | 1,742,402.08 | 1,635,593.00                | 1,674,374.00              |
| Tangible Personal Property Tax                 |              |              |                             |                           |
| Other Local Taxes                              | 2,371.79     | 2,336.53     | 1,938.00                    | 1,977.00                  |
| Total Local Taxes                              | 1,720,034.35 | 1,744,738.61 | 1,637,531.00                | 1,676,351.00              |
| Intergovernmental Revenues                     |              |              |                             |                           |
| Property Tax Allocation                        | 112,731.20   | 114,798.15   | 183,419.00                  | 187,087.00                |
| Other Financing Sources:                       |              |              |                             |                           |
| Other Sources                                  |              |              |                             |                           |
| <b>Total Revenue</b>                           | 1,832,765.55 | 1,859,536.76 | 1,820,950.00                | 1,863,438.00              |
| <b>Expenditures</b>                            |              |              |                             |                           |
| Security of Persons and Property               |              |              |                             |                           |
| Personal Services                              |              |              |                             |                           |
| Travel Transportation                          |              |              |                             |                           |
| Contractual Services                           | 1,975,103.50 | 1,539,005.23 | 2,051,050.00                | 2,151,571.00              |
| Supplies and Materials                         |              |              |                             |                           |
| Capital Outlay                                 | -            | -            |                             |                           |
| Total Security of Persons and Property         | 1,975,103.50 | 1,539,005.23 | 2,051,050.00                | 2,151,571.00              |
| Other Uses of Funds                            |              |              |                             |                           |
| Transfers                                      |              |              |                             |                           |
| <b>Total Expenditures</b>                      | 1,975,103.50 | 1,539,005.23 | 2,051,050.00                | 2,151,571.00              |
| Revenues over/(under) Expenditures             | (142,337.95) | 320,531.53   | (230,100.00)                | (288,133.00)              |
| Beginning Unencumbered Balance                 | 1,500,681.55 | 1,358,343.60 | 1,678,875.13                | 1,448,775.13              |
| Ending Cash Fund Balance                       | 1,358,343.60 | 1,678,875.13 | 1,448,775.13                | 1,160,642.13              |
| Estimated Encumbrances outstanding at Year End | 194,591.69   | 519,704.90   | 225,000.00                  | 250,000.00                |
| Estimated Ending Unencumbered Fund Balance     | 1,163,751.91 | 1,159,170.23 | 1,223,775.13                | 910,642.13                |

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

Exhibit III

| Fund                      | Fund                                 | Est Unenc<br>Fund Bal<br>1/1/2027 | Budget Year<br>Estimated<br>Receipt | Total Avail<br>For<br>Expenditures | Budget Year Expenditures and Encumbrances |              |              | Estimated<br>Unenc Bal<br>12/31/2027 |
|---------------------------|--------------------------------------|-----------------------------------|-------------------------------------|------------------------------------|-------------------------------------------|--------------|--------------|--------------------------------------|
|                           |                                      |                                   |                                     |                                    | Personal<br>Services                      | Other        | Total        |                                      |
| Governmental Funds        |                                      |                                   |                                     |                                    |                                           |              |              |                                      |
| Special Revenue Fund Type |                                      |                                   |                                     |                                    |                                           |              |              |                                      |
| 102                       | Street M & R                         | 1,400,000.00                      | 1,777,650.00                        | 3,177,650.00                       | 650,000.00                                | 1,654,669.00 | 2,304,669.00 | 872,981.00                           |
| 103                       | State Highway                        | 250,000.00                        | 145,700.00                          | 395,700.00                         | 45,000.00                                 | 83,134.00    | 128,134.00   | 267,566.00                           |
| 104                       | Parks and Recreation                 | 4,000,000.00                      | 1,615,000.00                        | 5,615,000.00                       | 550,000.00                                | 882,997.00   | 1,432,997.00 | 4,182,003.00                         |
| 105                       | Local License Fee                    | 1,800,000.00                      | 290,500.00                          | 2,090,500.00                       |                                           | 297,024.00   | 297,024.00   | 1,793,476.00                         |
| 106                       | Police Special                       | 11,000,000.00                     | 7,802,000.00                        | 18,802,000.00                      | 4,750,000.00                              | 3,805,134.00 | 8,555,134.00 | 10,246,866.00                        |
| 107                       | Fire Special                         | 3,200,000.00                      | 1,912,500.00                        | 5,112,500.00                       | 800,000.00                                | 842,959.00   | 1,642,959.00 | 3,469,541.00                         |
| 108                       | Street M & R Special                 | 11,600,000.00                     | 4,142,500.00                        | 15,742,500.00                      |                                           | 3,440,388.00 | 3,440,388.00 | 12,302,112.00                        |
| 109                       | Grants                               | 650,000.00                        |                                     | 650,000.00                         | -                                         |              |              | 650,000.00                           |
| 110                       | ODNR State Grants                    | 9,800.00                          |                                     | 9,800.00                           |                                           |              |              | 9,800.00                             |
| 111                       | Income Tax                           | -                                 |                                     | -                                  |                                           |              |              | -                                    |
| 112                       | COPS 1                               | -                                 |                                     | -                                  |                                           |              |              | -                                    |
| 114                       | COPS 2                               | -                                 |                                     | -                                  |                                           |              |              | -                                    |
| 115                       | County Local License Fee             | 381,000.00                        | 71,200.00                           | 452,200.00                         |                                           | 78,030.00    | 78,030.00    | 374,170.00                           |
| 116                       | State DARE Grant                     | 5,100.00                          |                                     | 5,100.00                           |                                           |              |              | 5,100.00                             |
| 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                                 | 120,000.00                        | 170,000.00                          | 290,000.00                         |                                           |              |              | 290,000.00                           |
| 127                       | CHIP Grant                           | 60,000.00                         |                                     | 60,000.00                          |                                           |              |              | 60,000.00                            |
| 128                       | Court Security Grant                 | -                                 |                                     | -                                  |                                           |              |              | -                                    |
| 129                       | Ohio Housing Trust                   | 40,000.00                         |                                     | 40,000.00                          |                                           |              |              | 40,000.00                            |
| 130                       | Open Space 1                         | 1,400.00                          |                                     | 1,400.00                           |                                           |              |              | 1,400.00                             |
| 131                       | Open Space 2                         | 1,600.00                          |                                     | 1,600.00                           |                                           |              |              | 1,600.00                             |
| 132                       | Open Space 3                         | -                                 |                                     | -                                  |                                           |              |              | -                                    |
| 133                       | Open Space 4                         | -                                 |                                     | -                                  |                                           |              |              | -                                    |
| 134                       | Non-Point Source Grant               | -                                 |                                     | -                                  |                                           |              |              | -                                    |
| 136                       | Micro-Enterprise Revolving Loan Fund | -                                 |                                     | -                                  |                                           |              |              | -                                    |
| 137                       | CHIP Revolving Loan Fund             | 51,500.00                         | 11,000.00                           | 62,500.00                          |                                           |              |              | 62,500.00                            |
| 138                       | CDBG-CHIP CFDA 14.2                  | 190,000.00                        | 200,000.00                          | 390,000.00                         |                                           |              |              | 390,000.00                           |
| 139                       | HOME-CHIP CFDA 14.2                  | 431,000.00                        | 500,000.00                          | 931,000.00                         |                                           |              |              | 931,000.00                           |
| 140                       | Parking                              | 50,000.00                         | 75,000.00                           | 125,000.00                         | 60,000.00                                 | 34,606.00    | 94,606.00    | 30,394.00                            |
| 141                       | Medina Square Lighting               | 2,500.00                          |                                     | 2,500.00                           |                                           | 2,500.00     | 2,500.00     | -                                    |
| 143                       | Economic Development                 | 143,000.00                        | 62,000.00                           | 205,000.00                         |                                           | 74,881.00    | 74,881.00    | 130,119.00                           |

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

Exhibit III

| Fund                       | Fund                                        | Est Unenc<br>Fund Bal<br>1/1/2027 | Budget Year<br>Estimated<br>Receipt | Total Avail<br>For<br>Expenditures | Budget Year Expenditures and Encumbrances |               |               | Estimated<br>Unenc Bal<br>12/31/2027 |
|----------------------------|---------------------------------------------|-----------------------------------|-------------------------------------|------------------------------------|-------------------------------------------|---------------|---------------|--------------------------------------|
|                            |                                             |                                   |                                     |                                    | Personal<br>Services                      | Other         | Total         |                                      |
| 144                        | Cable TV                                    | 1,100,000.00                      | 292,300.00                          | 1,392,300.00                       | 210,000.00                                | 342,130.00    | 552,130.00    | 840,170.00                           |
| 145                        | Railroad Renovation                         | 25,000.00                         | 115,000.00                          | 140,000.00                         | 20,000.00                                 | 34,101.00     | 54,101.00     | 85,899.00                            |
| 147                        | Airport FAA Grants                          | 417,000.00                        | 300,000.00                          | 717,000.00                         |                                           | -             |               | 717,000.00                           |
| 148                        | Airport Land Release Proceeds               | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| 150                        | Drug Enforcement Trust                      | 42,000.00                         | 3,500.00                            | 45,500.00                          |                                           | -             |               | 45,500.00                            |
| 151                        | Federal Equitable Sharing                   | 27,000.00                         | 1,500.00                            | 28,500.00                          |                                           | -             | 1,500.00      | 27,000.00                            |
| 152                        | Police Training                             | 117,000.00                        |                                     | 117,000.00                         |                                           |               |               | 117,000.00                           |
| 153                        | OPIOD Settlement                            | 91,000.00                         |                                     | 91,000.00                          |                                           | -             |               | 91,000.00                            |
| 154                        | Monsanto Settlement                         | 17,000.00                         |                                     | 17,000.00                          |                                           | -             |               | 17,000.00                            |
| 155                        | Law Enforcement Trust                       | 54,000.00                         | 5,000.00                            | 59,000.00                          |                                           | -             |               | 59,000.00                            |
| 157                        | Pre-Trial Drug Testing                      | 216,000.00                        | 50,000.00                           | 266,000.00                         |                                           | 5,500.00      | 5,500.00      | 260,500.00                           |
| 158                        | Sealing of Records                          | 33,500.00                         | 5,000.00                            | 38,500.00                          |                                           |               |               | 38,500.00                            |
| 159                        | Presentence Investigation                   | 281,500.00                        | 35,000.00                           | 316,500.00                         |                                           |               | 9,000.00      | 307,500.00                           |
| 160                        | Computer Legal Research                     | 55,000.00                         | 37,933.00                           | 92,933.00                          | 35,000.00                                 | 5,889.00      | 40,889.00     | 52,044.00                            |
| 161                        | Muni Court Probation Services               | 130,500.00                        | 110,000.00                          | 240,500.00                         | 80,000.00                                 | 37,698.00     | 117,698.00    | 122,802.00                           |
| 162                        | Court FF&E                                  | 250,000.00                        | 12,500.00                           | 262,500.00                         |                                           | 25,000.00     | 25,000.00     | 237,500.00                           |
| 163                        | DUI Enforcement                             | 47,000.00                         | 2,500.00                            | 49,500.00                          |                                           | -             |               | 49,500.00                            |
| 164                        | Community Service                           | 10,000.00                         | 1,500.00                            | 11,500.00                          |                                           |               | 1,500.00      | 10,000.00                            |
| 165                        | Indigent Driver Alcohol Treatment           | 250,000.00                        | 43,000.00                           | 293,000.00                         |                                           | 70,000.00     | 70,000.00     | 223,000.00                           |
| 166                        | Indigent Driver Alcohol Monitoring/Interloc | 310,000.00                        | 36,000.00                           | 346,000.00                         |                                           | 30,000.00     | 30,000.00     | 316,000.00                           |
| 167                        | Court Clerk Computer                        | 165,000.00                        | 105,600.00                          | 270,600.00                         | 90,000.00                                 | 60,919.00     | 150,919.00    | 119,681.00                           |
| 168                        | Case Management System                      | 203,000.00                        | 57,200.00                           | 260,200.00                         |                                           | 50,000.00     | 77,000.00     | 183,200.00                           |
| 169                        | Court Special Projects                      | 1,000,000.00                      | 210,000.00                          | 1,210,000.00                       |                                           | 200,000.00    | 200,000.00    | 1,010,000.00                         |
| 170                        | Coronavirus Relief                          | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| 171                        | American Rescue Plan Act                    | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| 172                        | Celebrations                                | 18,000.00                         |                                     | 18,000.00                          |                                           |               |               | 18,000.00                            |
| 174                        | Rec Center Administration                   | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| Total Special Revenue      |                                             |                                   |                                     | 40,246,400.00                      | 20,198,583.00                             | 12,057,559.00 | 19,386,559.00 | 41,058,424.00                        |
| Debt Service Fund Type     |                                             |                                   |                                     |                                    |                                           |               |               |                                      |
| 204                        | Recreation Center Debt Service              | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| 217                        | General Bond Retirement                     | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| 418                        | Special Assessment Bond Retirement          | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| Total Debt Service         |                                             |                                   |                                     | -                                  | -                                         | -             | -             | -                                    |
| Capital Projects Fund Type |                                             |                                   |                                     |                                    |                                           |               |               |                                      |
| 301                        | General Purpose Capital                     | 3,500,000.00                      | 824,500.00                          | 4,324,500.00                       |                                           | 242,025.00    | 242,025.00    | 4,082,475.00                         |

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

Exhibit III

| Fund                   | Fund                                   | Est Unenc<br>Fund Bal<br>1/1/2027 | Budget Year<br>Estimated<br>Receipt | Total Avail<br>For<br>Expenditures | Budget Year Expenditures and Encumbrances |               |               | Estimated<br>Unenc Bal<br>12/31/2027 |
|------------------------|----------------------------------------|-----------------------------------|-------------------------------------|------------------------------------|-------------------------------------------|---------------|---------------|--------------------------------------|
|                        |                                        |                                   |                                     |                                    | Personal<br>Services                      | Other         | Total         |                                      |
| 304                    | Parks and Recreation Capital           | 400.00                            |                                     | 400.00                             |                                           | -             |               | 400.00                               |
| 307                    | Fire Capital Replacement               | 1,510,000.00                      | 247,300.00                          | 1,757,300.00                       |                                           | 45,000.00     | 45,000.00     | 1,712,300.00                         |
| 329                    | Capital Projects                       | 191,000.00                        |                                     | 191,000.00                         |                                           | -             |               | 191,000.00                           |
| 346                    | Water Capital Improvement              | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| 380                    | Issue II Projects Fund                 | 250,000.00                        |                                     | 250,000.00                         |                                           | -             |               | 250,000.00                           |
| 381                    | Street Resurfacing Capital             | 195,000.00                        |                                     | 195,000.00                         |                                           | -             |               | 195,000.00                           |
| 382                    | Storm Sewer Capital Replacement        | 69,000.00                         |                                     | 69,000.00                          |                                           | -             |               | 69,000.00                            |
| 383                    | Street Reconstruction Capital          | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| 384                    | Black Top Resurfacing                  | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| 385                    | Curbs and Alleys Capital               | -                                 |                                     | -                                  |                                           | -             |               | -                                    |
| 386                    | Federal Highway Administration         | 1,000,000.00                      |                                     | 1,000,000.00                       |                                           |               |               | 1,000,000.00                         |
| 388                    | Computer/Electronic Capital Replacemen | 1,000,000.00                      | 453,300.00                          | 1,453,300.00                       |                                           | 238,000.00    | 238,000.00    | 1,215,300.00                         |
| 389                    | Unanticipated Capital Contingencies    | 1,750,000.00                      | 247,000.00                          | 1,997,000.00                       |                                           | -             |               | 1,997,000.00                         |
| 390                    | Downtown Redevelopment TIF             | 19,000.00                         | 3,000,000.00                        | 3,019,000.00                       |                                           |               | 3,000,000.00  | 19,000.00                            |
| 428                    | Special Assessment Projects            | 486,000.00                        | 25,000.00                           | 511,000.00                         |                                           | 18,105.00     | 18,105.00     | 492,895.00                           |
| Total Capital Projects |                                        |                                   | 9,970,400.00                        | 14,767,500.00                      | -                                         | 543,130.00    | 3,543,130.00  | 11,224,370.00                        |
| Proprietary Funds      |                                        |                                   |                                     |                                    |                                           |               |               |                                      |
| Enterprise Funds       |                                        |                                   |                                     |                                    |                                           |               |               |                                      |
| 513                    | Water                                  | 4,900,000.00                      | 5,417,000.00                        | 10,317,000.00                      | 1,750,000.00                              | 4,459,658.00  | 6,209,658.00  | 4,107,342.00                         |
| 514                    | Sanitation                             | 875,000.00                        | 4,798,750.00                        | 5,673,750.00                       | 1,750,000.00                              | 2,913,045.00  | 4,663,045.00  | 1,010,705.00                         |
| 546                    | Water Capital Improvement              | 1,025,000.00                      | 711,500.00                          | 1,736,500.00                       |                                           | 713,400.00    | 713,400.00    | 1,023,100.00                         |
| 547                    | Airport                                | 280,000.00                        | 892,500.00                          | 1,172,500.00                       |                                           | 955,672.00    | 955,672.00    | 216,828.00                           |
| 574                    | Recreation Center Administration       | 2,300,000.00                      | 2,672,500.00                        | 4,972,500.00                       | 1,750,000.00                              | 756,055.00    | 2,506,055.00  | 2,466,445.00                         |
| 575                    | MCRC Capital                           | 250,000.00                        | 150,000.00                          | 400,000.00                         |                                           | 150,000.00    | 150,000.00    | 250,000.00                           |
| 582                    | Stormwater Utility                     | 52,000.00                         |                                     | 52,000.00                          |                                           | -             |               | 52,000.00                            |
| Total Enterprise       |                                        |                                   | 9,682,000.00                        | 14,642,250.00                      | 5,250,000.00                              | 9,947,830.00  | 15,197,830.00 | 9,126,420.00                         |
| Internal Service Funds |                                        |                                   |                                     |                                    |                                           |               |               |                                      |
| 616                    | 125 Plan Fund                          | 36,000.00                         | 100,000.00                          | 136,000.00                         |                                           | 100,000.00    | 100,000.00    | 36,000.00                            |
| 625                    | Payroll                                | 84,000.00                         | 18,500,000.00                       | 18,584,000.00                      |                                           | 17,415,480.00 | 17,415,480.00 | 1,168,520.00                         |
| 637                    | Agency                                 | 85,000.00                         | 375,150.00                          | 460,150.00                         |                                           | 371,980.00    | 371,980.00    | 88,170.00                            |
| 676                    | Automotive Mechanics Revolving Fund    | 225,000.00                        | 486,000.00                          | 711,000.00                         | 375,000.00                                | 198,923.00    | 573,923.00    | 137,077.00                           |
| 688                    | IT Fund                                | 130,000.00                        | 125,000.00                          | 255,000.00                         | 50,000.00                                 | 68,801.00     | 118,801.00    | 136,199.00                           |
| Total Internal Service |                                        |                                   | 560,000.00                          | 19,586,150.00                      | 425,000.00                                | 18,155,184.00 | 18,580,184.00 | 1,565,966.00                         |

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

Exhibit III

| Fund                      | Fund                             | Est Unenc<br>Fund Bal<br>1/1/2027 | Budget Year<br>Estimated<br>Receipt | Total Avail<br>For<br>Expenditures | Budget Year Expenditures and Encumbrances |               |               | Estimated<br>Unenc Bal<br>12/31/2027 |
|---------------------------|----------------------------------|-----------------------------------|-------------------------------------|------------------------------------|-------------------------------------------|---------------|---------------|--------------------------------------|
|                           |                                  |                                   |                                     |                                    | Personal<br>Services                      | Other         | Total         |                                      |
| Fiduciary                 |                                  |                                   |                                     |                                    |                                           |               |               |                                      |
| Trust and Agency Funds    |                                  |                                   |                                     |                                    |                                           |               |               |                                      |
| 722                       | Water Meter Deposits             | -                                 |                                     | -                                  |                                           |               |               | -                                    |
| 723                       | Developer Deposits               | 31,500.00                         | 20,000.00                           | 51,500.00                          |                                           | 17,000.00     | 17,000.00     | 34,500.00                            |
| 736                       | Friends of the Cemetery          | 4,100.00                          | 750.00                              | 4,850.00                           |                                           | -             |               | 4,850.00                             |
| 739                       | Tricentennial Savings            | 6,500.00                          | 200.00                              | 6,700.00                           |                                           | -             |               | 6,700.00                             |
| 741                       | Utility Deposit                  | 321,000.00                        | 42,500.00                           | 363,500.00                         |                                           | 30,000.00     | 30,000.00     | 333,500.00                           |
| 743                       | Shade Tree Trust                 | 11,000.00                         | 250.00                              | 11,250.00                          |                                           | -             |               | 11,250.00                            |
| 819                       | Cemetery Endowment               | 6,500.00                          | 100.00                              | 6,600.00                           |                                           | 1,500.00      | 1,500.00      | 5,100.00                             |
| 820                       | Cemetery Investment              | 1,400,000.00                      | 83,500.00                           | 1,483,500.00                       |                                           | 5,000.00      | 5,000.00      | 1,478,500.00                         |
| 821                       | Cemetery Mausoleum               | 60,000.00                         | 25,100.00                           | 85,100.00                          |                                           | -             |               | 85,100.00                            |
| 901                       | Unclaimed Monies                 | 185,000.00                        | 25,000.00                           | 210,000.00                         |                                           |               |               | 210,000.00                           |
| 902                       | Bicentennial Committee           | -                                 |                                     | -                                  |                                           |               |               | -                                    |
| 924                       | Law Library                      | 1,600.00                          | 70,000.00                           | 71,600.00                          |                                           | 65,000.00     | 65,000.00     | 6,600.00                             |
| 938                       | Bid and Performance Bond         | 25,000.00                         | 105,000.00                          | 130,000.00                         |                                           | 100,000.00    | 100,000.00    | 30,000.00                            |
| 939                       | Ohio Board of Building Standards | 5,500.00                          | 15,000.00                           | 20,500.00                          |                                           | 14,500.00     | 14,500.00     | 6,000.00                             |
| 975                       | Planning and Zoning Deposits     | 300.00                            |                                     | 300.00                             |                                           | -             |               | 300.00                               |
| Total Trust and Agency    |                                  | 2,058,000.00                      | 387,400.00                          | 2,445,400.00                       | -                                         | 233,000.00    | 233,000.00    | 2,212,400.00                         |
| Total for Memorandum Only |                                  | 62,516,800.00                     | 59,611,483.00                       | 122,128,283.00                     | 12,965,000.00                             | 40,936,703.00 | 56,940,703.00 | 65,187,580.00                        |

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-26 | Amount Required for Principal and Interest Jan 1, 2026-Dec 31, 2026 | Amount Receivable from Other Sources to Meet Debt Payments Jan 1, 2026-Dec 31, 2026 |
|------------------------------------------------------------|-----------------------|---------------|-----------|-------------------------|----------------|------------------|--------------------------------|---------------------------------------------------------------------|-------------------------------------------------------------------------------------|
| Payable from Bond Retirement Fund:<br>INSIDE 10 MILL LIMIT |                       |               |           |                         |                |                  |                                |                                                                     |                                                                                     |
| General Capital Improvement                                |                       | 11/28/2012    | 12/1/2032 | 165-12                  | \$             | variable         | \$ 410,000.00                  | \$ 76,325.00                                                        | General Capital Improvement Fund                                                    |
| Water Improvement - Refunding                              |                       | 9/29/2021     | 12/1/2026 | 71-21                   | \$             | variable         | \$ -                           | \$ -                                                                | Water Enterprise Fund                                                               |
| Water Improvement Refunding                                |                       | 9/29/2021     | 12/1/2031 | 71-21                   | \$             | variable         | \$ 280,000.00                  | \$ 63,400.00                                                        | Water Enterprise Fund                                                               |
| General Capital Improvement - Refunding                    |                       | 9/29/2021     | 12/1/2031 | 71-21                   | \$             | variable         | \$ 690,000.00                  | \$ 185,700.00                                                       | General Capital Improvement Fund                                                    |
| Street Improvement - Refunding                             |                       | 9/29/2021     | 12/1/2031 | 71-21                   | \$             | variable         | \$ 2,445,000.00                | \$ 563,350.00                                                       | Street Improvement Fund                                                             |
| Street Improvement                                         |                       | 9/29/2021     | 12/1/2040 | 72-21                   | \$             | variable         | \$ 5,795,000.00                | \$ 544,300.00                                                       | Street Improvement Fund                                                             |
| TOTAL                                                      |                       |               |           |                         |                |                  | \$ 9,620,000.00                | \$ 1,413,075.00                                                     |                                                                                     |