BRUNSWICK CITY
FINANCE COMMITTEE

Agenda
JUNE 8, 2020
6:20 PM
In Council Chambers

1. Discussion Items

   (a) **ORD. NO. 37-2020** - An emergency ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2021 through December 31, 2021 - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

2. General Discussion

3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	6/8/2020
TO:	Vice Mayor Michael Abella Jr. and Members of City Council
FROM:	Carl S. DeForest, City Manager Todd Fischer
COPY:	Mayor Ron Falconi
LEGISLATION:	**ORD. NO. 37-2020** - An emergency ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2021 through December 31, 2021 - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
BACKGROUND:	In order to comply with the Ohio Revised Code Section 5705 the City must annually adopt a tax budget and submit the tax budget to the County Budget Commission in July. This process is audited under the direction of the Auditor of State for compliance each year.
PURPOSE AND EXPLANATION:	This Ordinance would adopt the 2021 tax budget and allow it to be submitted in a timely fashion to the County Budget Commission. This will allow the County Auditor to formalize next year's property tax revenue estimates that are necessary to begin the City's annual appropriation budget process. The property tax estimates are expected to be released by fall of 2020.
IMPLEMENTATION SCHEDULE:	Recommended time schedule is for 1 reading with emergency clause and suspension of the rules. Anticipated passage is anticipated to be June 8, 2020.
FINANCIAL INFORMATION:	
FINANCIAL SUMMARY:	
RECOMMENDED ACTION:	

One Reading	Yes
Two Readings	No
Three Readings	No
Emergency	Yes
Suspension of Rules	No

If emergency or suspension of the rules, why the request?

Recommend approval as an emergency with suspension of the rules in order to allow for compliance with the filing requirements of the Ohio Revised Code, allow for timely property tax estimates from the County and allow for the daily operations of the City of Brunswick to continue without interruptions.

ADDITIONAL INFORMATION:

The Finance Director signed the submitted tax budget to indicate the document has been vetted through the Finance Department's review and process. It was also signed as a result of the agenda software process and official minute record as it cannot be changed once the agenda is set. The Finance Director's signature is in draft form until Council formally adopts the Tax Budget by legislation. If Council does not adopt the tax budget by legislation, this document shall simply remain as a draft.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 37-2020

By: Mrs. Hanek, Mr. Raso, and Mr. Delsanter

AN EMERGENCY ORDINANCE AUTHORIZING AND ADOPTING THE PROPOSED TAX BUDGET FOR THE CITY OF BRUNSWICK, OHIO FOR THE YEAR BEGINNING JANUARY 1, 2021 THROUGH DECEMBER 31, 2021

WHEREAS: The State statute requires that the legislative authority of the City of Brunswick submit to the County Budget Commission a proposed tax budget for the City.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That the attached Tax Budget is hereby authorized and adopted as the Tax Budget for the City of Brunswick for the year beginning January 1, 2021 and ending December 31, 2021.

SECTION 2: That the Finance Director is hereby directed to transcribe this tax budget and all other information required to the official budget form prescribed by the County of Medina, Ohio.

SECTION 3: That this Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public health, safety and welfare, and for the additional reason that the State statue prescribes time limitation on the adoption and certification of this budget. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes

---

PASSED: 1st Reading________________________

2nd Reading________________________

3rd Reading________________________

ADOPTED: _________________ AYES ___________ NAYS ___________

ATTEST: ________________________

Clerk of Council
Fijabi Julien-Gallam, CMC

Revised __ / 1988

Exhibit A

City of Brunswick
Medina County, Ohio
June 8, 2020

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of Medina County:

The following Budget for the budget year beginning January 1, 2021 has been adopted by Council and is herewith submitted for consideration of the Budget Commission

Signed : Todd R Fisher

Finance Director, City of Brunswick

Schedule A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION, AND COUNTY AUDITOR'S ESTIMATED RATES

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND	BUDGET YEAR AMOUNT REQUEST OF BUDGET COMM. INSIDE / OUTSIDE	BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION	BUDGET YEAR TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED INSIDE 10 MILL LIMIT BUDGET YEAR	OUTSIDE 10 M LIMIT BUDGET YEAR
	1	2	3	4	5
GOVERNMENTAL FUNDS					
GENERAL FUND	$ 1,998,300 *				
SPECIAL REVENUE FUNDS					
FIRE FUND					
POLICE FUND - POLICE PENSION	260,700 *				
ROAD LEVY FUND	848,500 *				
PROPRIETARY FUNDS					
DEBT SERVICE FUNDS					
GENERAL OBLIGATION	$ -				
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	$ 3,107,500 *	$ -	$ -	$ -	$ -

* Includes homestead and rollback amounts since the County includes these amounts in the Certificate of Estimated Resources. However, the City separately reports Homestead and Rollback amounts as intergovernmental revenue (not as tax revenue) on its financial reports pursuant to Auditor of State/GASB requirements. The above tax estimates match the County Auditor's estimated tax revenue on the March 20, 2020 Certificate of Estimated Resources. Porperty tax revenue estimates for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2020

Note: The above also excludes any additional property taxes that may be passed by the voters subsequent to this tax budget submission.

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to be Levied	Tax Year County Auditor's Estimate of Yield of Levy (Carry to schedule A, column 3)
GENERAL FUND:		
Current Expense Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section __________, R.C.		
Current Expense Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section __________, R.C.		
Current Expense Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section __________, R.C.		
Current Expense Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section __________, R.C.		
Current Expense Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section __________, R.C.		
TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION	-	-
SPECIAL LEVY FUNDS:		
Road Levy Capital Improvement Fund, Levy authorized by voters on 05/06/2014, not to exceed 10 years. Authorized purposes under Section 5705.19 (G), R.C.	1.2 mills	848,500 **
________________ Fund, Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section __________, R.C.		
________________ Fund, Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section __________, R.C.		
________________ Fund, Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section __________, R.C.		
________________ Fund, Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section __________, R.C.		
TOTAL SPECIAL LEVY FUNDS:	-	848,500
TOTAL ALL FUNDS	$ -	$ 848,500

** Agrees to the amount listed on the County Auditor's Certificate of Estimated Resources dated March 20, 2020. Tax revenue estimate for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2020.

MEDINA COUNTY
BUDGET
OF

CITY OF BRUNSWICK

FOR FISCAL YEAR
BEGINNING JANUARY 1, 2021

_______________________, 20 __ __

____
County Auditor

____
Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2021, IN BRUNSWICK CITY / VILLAGE

TAX VALUATION: $ ______________________

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION		
County		
Township		
School		
Village		
City		
State		
TOTAL	-	-
LEVIES OUTSIDE 10 MILL LIMITATION		
County		
Township		
School		
Village		
City		
State		
TOTAL	-	-
TOTAL LEVY FOR ALL PURPOSES	$ -	$ -

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of Medina County, Ohio, hereby makes the following Official Certificate of Estimated Resources

Resources for the City of Brunswick for the Budget Year beginning: January 1, **2021**

FUND	Estimated Unencumbered Balance January 1, 2021	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE:							
General Fund	11,940,180	1,782,534	-	525,000	215,766	23,420,907	37,884,387
Special Revenue Funds	18,743,452	228,927	-	-	31,773	19,177,143	38,181,295
Debt Service Funds	1,225,657	-	-	-	-	72,429	1,298,086
Capital Project Funds	13,286,195	825,382	-	-	23,118	6,566,337	20,701,032
INTERNAL SERVICE FUND	305,410	-	-	-	-	3,412,500	3,717,910
PROPRIETARY FUND TYPE:							
Enterprise Funds	4,044,909	-	-	-	-	4,125,000	8,169,909
FIDUCIARY FUND TYPE:							
Trust and Agency Funds	280,125	-	-	-	-	920,000	1,200,125
TOTAL ALL FUNDS	$ 49,825,928	$ 2,836,843	$ -	$ 525,000	$ 270,657	$ 57,694,316	$ 111,152,744

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amounts approved for each fund must govern the amount of appropriation from such fund.

DATE ______________, 20 __ __

____

______________________________ Budget Commission

____

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

FUND	Estimated Unen-cumbered Balance January 1, 2021	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE							
GENERAL FUND	11,940,180	1,782,534	-	525,000	215,766	23,420,907	37,884,387
General Fund	11,940,180	1,782,534	-	525,000	215,766	23,420,907	37,884,387
SPECIAL REVENUE FUNDS							
Court Fees Fund	33,557	-	-	-	-	28,500	62,057
FEMA Grant Fund	-	-	-	-	-	-	-
Police Fund	6,579,064	228,927	-	-	31,773	8,245,447	15,085,211
Fire Fund	4,822,386	-	-	-	-	5,383,760	10,206,146
Street Repair & Maintenance Fund	3,944,549	-	-	-	-	3,498,005	7,442,554
State Highway Fund	385,917	-	-	-	-	176,291	562,208
Law Enforcement Trust Fund	58,202	-	-	-	-	500	58,702
Brunswick Transit Alternative Fund	732,476	-	-	-	-	15,000	747,476
RLF CDBG Fund	-	-	-	-	-	-	-
Brunswick Area Television Fund	731,948	-	-	-	-	448,578	1,180,526
Parks Fund	1,066,219	-	-	-	-	605,300	1,671,519
DOJ Federal Grant Fund	-	-	-	-	-	10,000	10,000
Enforcement & Education	24,019	-	-	-	-	3,250	27,269
Recreation Center Fund	352,458	-	-	-	-	762,507	1,114,965
CHIP (HOME) Fund	12,657	-	-	-	-	5	12,662
TOTAL SPECIAL REVENUE FUNDS	18,743,452	228,927	-	-	31,773	19,177,143	38,181,295
DEBT SERVICE FUNDS							
General Obligation Debt Fund	1,151,105	-	-	-	-	-	1,151,105
S.A. South Industrial Park Improvement Fund	45,611	-	-	-	-	-	45,611
S.A. Laurel Road Improvement Fund (2006)	13,814	-	-	-	-	42,358	56,172
S. A. Bruns Lake - Dam Improvement Fund	8,009	-	-	-	-	18,513	26,522
S. A. Bruns Lake - Dredging Improvement Fund	7,118	-	-	-	-	11,558	18,676
TOTAL DEBT SERVICE FUNDS	1,225,657	-	-	-	-	72,429	1,298,086
CAPITAL PROJECT FUNDS							
CDBG Fund	-	-	-	-	-	-	-
Capital Project Improvement Fund	5,439,413	-	-	-	-	1,117,837	6,557,250
Road Levy Improvement Fund	113,515	825,382	-	-	23,118	830,000	1,792,015
Road Capital Improvement Fund	5,928,958	-	-	-	-	2,772,500	8,701,458
Traffic Control Improvement Fund	3,125	-	-	-	-	-	3,125
Public Square Improvement Fund	12,298	-	-	-	-	-	12,298
City Hall Expansion/Improvement Fund	463	-	-	-	-	-	463
Fire Improvement Fund	79,618	-	-	-	-	-	79,618
Parks City-Wide Improvement Fund	601,194	-	-	-	-	596,000	1,197,194
Ohio Environ Improv Program Fed Grant Fund	-	-	-	-	-	-	-
North Carpenter Road Improvement Fund	-	-	-	-	-	-	-
Boston Road Improvement Fund	431,340	-	-	-	-	-	431,340
I-71 / Route 303 Enhancement Fund	3,895	-	-	-	-	-	3,895
Brunswick Lake Improvement Fund	672,376	-	-	-	-	-	672,376
OPWC Grafton Road Imp. Fund	-	-	-	-	-	-	-
OPWC Center Road Imp. Fund	-	-	-	-	-	-	-
OPWC Multi Roads Imp. Fund	-	-	-	-	-	-	-
OPWC Laurel Road Imp. Fund	-	-	-	-	-	-	-
OPWC Sleepy Hollow & Old Eagle Road Imp. Fu	-	-	-	-	-	1,250,000	1,250,000
TOTAL CAPITAL PROJECT FUNDS	13,286,195	825,382	-	-	23,118	6,566,337	20,701,032
INTERNAL SERVICE FUNDS							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

FUND	Estimated Unen-cumbered Balance January 1, 2021	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
Internal Service Fund	305,410	-	-	-	-	3,412,500	3,717,910
INTERNAL SERVICE FUNDS	305,410	-	-	-	-	3,412,500	3,717,910
ENTERPRISE FUNDS.							
Storm Water Management Fund	2,270,090	-	-	-	-	1,300,000	3,570,090
Refuse Fund	1,774,819	-	-	-	-	2,825,000	4,599,819
TOTAL ENTERPRISE FUNDS	4,044,909	-	-	-	-	4,125,000	8,169,909
TRUST AND AGENCY FUNDS							
Recreation Programs Fund	1,030	-	-	-	-	-	1,030
General Trust Fund	189,627	-	-	-	-	750,000	939,627
Unclaimed Money Fund	54,841	-	-	-	-	20,000	74,841
Twelve Step Recovery Fund	-	-	-	-	-	-	-
Family Violence Program Fund	3,307	-	-	-	-	-	3,307
Flex Spending Plan Fund	28,830	-	-	-	-	110,000	138,830
Non-Residential 3% Assessment	2,198	-	-	-	-	30,000	32,198
Residential 1% Assessment	292	-	-	-	-	10,000	10,292
TOTAL TRUST AND AGENCY FUNDS	280,125	-	-	-	-	920,000	1,200,125
TOTAL ESTIMATED RESOURCES (memorandum Only)	$ 49,825,928	$ 2,836,843	$ -	$ 525,000	$ 270,657	$ 57,694,316	$ 111,152,744

FUND NAME GENERAL FUND
FUND TYPE/CLASSIFICATION GOVERNMENTAL - GENERAL

EXHIBIT 1

This Exhibit is to be used for the General Fund Only

DESCRIPTION 1	2018 ACTUAL 2	2019 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2020 4	BUDGET YEAR ESTIMATED FOR 2021 5
REVENUES:				
Local Taxes:				
General Property Tax - Real Estate	$ 1,533,080	$ 1,578,379	$ 1,782,534	$ 1,782,534
Tangible Personal Property Tax	$ -	$ -	$ -	$ -
Municipal Income Tax	18,304,294	20,103,431	19,423,198	19,657,324
Other Local Taxes - Police Pension	-	-	-	-
Total Local Taxes	$ 19,837,374	$ 21,681,810	$ 21,205,732	$ 21,439,858
Intergovernmental Revenues:				
State Shared Taxes & Permits:				
Local Government	523,922	598,634	541,985	525,000
Estate Tax				
Cigarette Tax	1,067	1,006	1,100	1,100
Lodging Tax	22,517	59,413	31,409	35,000
Liquor and Beer Permits	26,252	31,307	28,000	30,000
Deregulation - Municipal Income Tax	49,097	86,377	40,000	40,000
Deregulation - Property Tax	-	-		
Property Tax Allocation - Rollback	217,829	219,064	215,766	$ 215,766
Immobilization	-	-		-
Personal Property Tax Exemption			-	-
Other Charges for Services - Govt Only	775	-	-	
Other State Shared Taxes and Permits	31,764	-		-
Total State Shared Taxes and Permits	$ 873,223	$ 995,801	$ 858,260	$ 846,866
Grants or Aid				
Federal Grants	-	-	-	-
Other Grants or Aid			-	-
Total Grants or Aid	-	-	-	-
Total Intergovernmental Revenues	$ 873,223	$ 995,801	$ 858,260	$ 846,866
Special Assessments - Weeds	46,719	50,318	45,000	50,000
Charges for Services				
Fees Lease Income	19,610	14,930	8,850	8,850
Cemetery	1,450	3,400	2,500	2,500
Dispatch	-	-	-	-
Senior Activities	-	-	-	-
Total Charges for Services	$ 21,060	$ 18,330	$ 11,350	$ 11,350
Fines, Licenses, and Permits	815,263	1,203,523	797,205	902,725
Interest Earnings	661,104	917,535	630,948	525,000
Miscellaneous - Miscellaneous	7,003	8,023	4,350	4,350
Other Financing Sources				
Transfers	255,800	1,600,455	93,000	95,000
Advances	800,000	248,811	1,934,622	2,069,058
Total Other Financing Sources	$ 1,055,800	$ 1,849,266	$ 2,027,622	$ 2,164,058
TOTAL REVENUE	$ 23,317,546	$ 26,724,606	$ 25,580,467	$ 25,944,207

FUND NAME : GENERAL FUND
FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT 2

This Exhibit is to be used for the General Fund Only

DESCRIPTION 1	2018 ACTUAL 2	2019 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2020 4	FORECASTED 2021 5
EXPENDITURES:				
Security of Persons & Property**				
Personal Services	$ 62,678	$ 63,972	$ 75,328	$ 77,400
Benefits & Insurance	43,028	46,768	52,890	56,575
Contractual Services	1,068	662	6,000	6,180
Supplies & Materials	2,405	1,691	4,750	4,750
Capital Outlay	-	645	-	-
Total Security of Persons & Property	109,179	113,738	138,968	144,905
Public Health Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services - Cemetery	10,305	14,159	33,900	30,000
Supplies & Materials	25	111	150	150
Capital Outlay	-	-	-	-
Total Public Health Services	$ 10,330	$ 14,270	$ 34,050	$ 30,150
Leisure Time Activities				
Personal Services	84,270	84,445	89,887	92,359
Benefits & Insurance	53,176	57,030	63,777	68,171
Contractual Services	948	938	1,200	1,200
Supplies & Materials	-	52	150	150
Capital Outlay	-	366	-	1,250
Total Leisure Time Activities	$ 138,394	$ 142,831	$ 155,014	$ 163,131
Community Environment				
Personal Services	423,938	461,600	523,000	537,386
Benefits & Insurance	181,526	209,433	248,312	259,662
Contractual Services	240,078	241,089	523,665	582,225
Supplies & Materials	61,852	18,625	30,450	21,200
Capital Outlay	25,947	2,704	33,450	2,700
Total Community Environment	$ 933,341	$ 933,451	$ 1,358,877	$ 1,403,172
Basic Utility Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	$ -	$ -	$ -	$ -

FUND NAME : GENERAL FUND
FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT 2

DESCRIPTION 1	2018 ACTUAL 2	2019 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2020 4	FORECASTED 2021 5
(Expenditures Continued)				
Transportation				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Transportation	$ -	$ -	$ -	$ -
General Government				
Personal Services	1,236,739	1,268,424	1,401,786	1,435,686
Benefits & Insurance	645,816	731,903	809,690	850,398
Contractual Services	927,352	958,612	1,438,644	1,441,266
Supplies & Materials	28,063	28,209	77,810	71,710
Capital Outlay	86,344	146,091	108,123	103,620
Total General Government	$ 2,924,314	$ 3,133,239	$ 3,836,053	$ 3,902,680
Debt Service				
Redemption of Principal	-	-	-	-
Interest	-	-	-	-
Other - Debt Service	-	-	-	-
Total Debt Service	$ -	$ -	$ -	$ -
Other Uses of Funds				
Transfers / Advances Out	19,072,596	20,092,422	20,795,535	20,387,000
Contingencies	-	-	-	-
Other Uses of Funds	-	-	-	-
Total Other Uses of Funds	$ 19,072,596	$ 20,092,422	$ 20,795,535	$ 20,387,000
TOTAL EXPENDITURES	$ 23,188,154	$ 24,429,951	$ 26,318,497	$ 26,031,037
Revenues Over / (Under) Expenditures	129,392	2,294,655	(738,030)	(86,830)
Beginning Fund Balance	10,822,432	10,951,824	12,678,210	11,940,180
Ending Cash Fund Balance	10,951,824	13,246,479	11,940,180	11,853,350
Estimated Encumbrances (outstanding at year end)		568,269	-	-
Estimated Ending Unencumbered Fund Balances	$ 10,951,824	$ 12,678,210	$ 11,940,180	$ 11,853,350

EXHIBIT 2

FUND NAME : GENERAL BOND RETIREMENT FUND
FUND TYPE/CLASSIFICATION : DEBT SERVICE FUND
This Exhibit is to be used for the General Bond Retirement Fund Only

DESCRIPTION 1	2018 ACTUAL 2	2019 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2020 4	FORECASTED 2021 5
REVENUES				
Local Taxes:				
General Property Tax - Real Estate	$ -	$ -	$ -	$ -
Tangible Personal Property Tax	-	-	-	-
Municipal Income Tax	-	-	-	-
Total Local Taxes	$ -	$ -	$ -	$ -
Intergovernmental:				
Rollback	-	-	-	-
Total Intergovernmental	$ -	$ -	$ -	$ -
Other Financing Sources:				
Bond Proceeds	-	-	-	-
Premium on Note Sale	-	-	-	-
Miscellaneous	-	-	-	-
Total Other Financing Sources	$ -	$ -	$ -	$ -
Other Financing Sources:				
Transfers In	-	568	-	-
Total Other Financing Sources	$ -	$ 568	$ -	$ -
TOTAL REVENUE	$ -	$ 568	$ -	$ -
EXPENDITURES:				
General Government				
Auditor / Treasurer Fees	-	-	-	-
Legal Fees/Cost of Issuance	-	-	-	-
Total General Government	$ -	$ -	$ -	$ -
Debt Service				
Bond and Note Principal Payment	-	-	-	-
Bond and Notes Interest Payment	-	-	-	-
Total Debt Service	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -
Revenues Over / (Under) Expenditures	-	568	-	-
Beginning Unencumbered Balance	1,150,537	1,150,537	1,151,105	1,151,105
Ending Cash Fund Balance	1,150,537	1,151,105	1,151,105	1,151,105
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balances	$ 1,150,537 *	$ 1,151,105 *	$ 1,151,105 *	$ 1,151,105 *

*Since 2013, all storm water debt has been paid from the Storm Water Enterprise Fund. The City's current debt service plan is to provide a dedicated funding source that can be available for larger capital improvement projects and related debt obligations. Currently this fund's balance is informally earmarked for future debt service if needed for future major road projects or building improvements for 2021 and beyond. Project discussions are ongoing.

FUND	Estimated Unencumbered Balance January 1, 2021	Budget Year Tax (Only) Receipts	Budget Year Homestead & Rollback (Only) Receipts	Budget Year Other Receipts	Budget Year Estimated Total Receipts	Total Available for Expenditures	BUDGET YEAR EXPENDITURES AND ENCUMBRANCES Personal Service	Other	Total	Estimated Unencumbered Balance December 31, 2021
GOVERNMENTAL FUND TYPE										
SPECIAL REVENUE FUNDS										
Court Fees Fund	33,557	-	-	28,500	28,500	62,057	10,949	19,670	30,619	31,438
FEMA Grant Fund	-	-	-	-	-	-	-	-	-	-
Police Fund	6,579,064	228,927	31,773	8,245,447	8,506,147	15,085,211	4,593,189	4,297,991	8,891,180	6,194,031
Fire Fund	4,822,386	-	-	5,383,760	5,383,760	10,206,146	2,574,269	2,597,338	5,171,606	5,034,540
Street Repair & Maintenance Fund	3,944,549	-	-	3,498,005	3,498,005	7,442,554	1,208,049	2,528,403	3,736,452	3,706,102
State Highway Fund	385,917	-	-	176,291	176,291	562,208	-	176,225	176,225	385,983
Law Enforcement Trust Fund	58,202	-	-	500	500	58,702	-	15,000	15,000	43,702
Brunswick Transit Alternative Fund	732,476	-	-	15,000	15,000	747,476	-	45,000	45,000	702,476
RLF CDBG Fund	-	-	-	-	-	-	-	-	-	-
Brunswick Area Television Fund	731,948	-	-	448,578	448,578	1,180,526	152,472	264,925	417,396	763,130
Parks Fund	1,066,219	-	-	605,300	605,300	1,671,519	230,233	373,674	603,907	1,067,612
DOJ Grant Fund	-	-	-	10,000	10,000	10,000	-	10,000	10,000	-
Enforcement & Education	24,019	-	-	3,250	3,250	27,269	-	3,250	3,250	24,019
Recreation Center Fund	352,458	-	-	762,507	762,507	1,114,965	373,237	588,038	961,275	153,690
CHIP (HOME) Fund	12,657	-	-	5	5	12,662	-	-	-	12,662
TOTAL SPECIAL REVENUE FUNDS	18,743,452	228,927	31,773	19,177,143	19,437,843	38,181,295	9,142,398	10,919,512	20,061,911	18,119,384
DEBT SERVICE FUNDS										
General Obligation Debt Fund	1,151,105	-	-	-	-	1,151,105	-	-	-	1,151,105
S.A. South Industrial Park Improvement Fund	45,611	-	-	-	-	45,611	-	45,611	45,611	-
S.A. Laural Road (2006) Improvement Fund	13,814	-	-	42,358	42,358	56,172	-	40,188	40,188	15,984
S.A. Bruns Lake - Dam Improvement Fund	8,009	-	-	18,513	18,513	26,522	-	18,949	18,949	7,573
S.A. Bruns Lake - Dredging Improvement Fund	7,118	-	-	11,558	11,558	18,676	-	11,826	11,826	6,850
TOTAL DEBT SERVICE FUNDS	1,225,657	-	-	72,429	72,429	1,298,086	-	116,574	116,574	1,181,512
CAPITAL PROJECT FUNDS										
CDBG Fund	-	-	-	-	-	-	-	-	-	-
Capital Project Improvement Fund	5,439,413	-	-	1,117,837	1,117,837	6,557,250	-	600,000	600,000	5,957,250
Road Levy Improvement Fund	113,515	825,382	23,118	830,000	1,678,500	1,792,015	-	1,678,500	1,678,500	113,515
Road Capital Improvement Fund	5,928,958	-	-	2,772,500	2,772,500	8,701,458	-	3,250,000	3,250,000	5,451,458
Traffic Control Improvement Fund	3,125	-	-	-	-	3,125	-	-	-	3,125
Public Square Improvement Fund	12,298	-	-	-	-	12,298	-	-	-	12,298
City Building Improvement Fund	463	-	-	-	-	463	-	-	-	463
Fire Improvement Fund	79,618	-	-	-	-	79,618	-	-	-	79,618
Parks City-Wide Improvement Fund	601,194	-	-	596,000	596,000	1,197,194	-	641,000	641,000	556,194
Ohio Environ Improv Program Fed Grant Fund	-	-	-	-	-	-	-	-	-	-
North Carpenter Road Improvement Fund	-	-	-	-	-	-	-	-	-	-
Boston Road Improvement Fund	431,340	-	-	-	-	431,340	-	-	-	431,340
I-71 / Route 303 Enhancement Fund	3,895	-	-	-	-	3,895	-	-	-	3,895
Brunswick Lake Improvement Fund	672,376	-	-	-	-	672,376	-	250,000	250,000	422,376
OPWC Grafton Road Imp. Fund	-	-	-	-	-	-	-	-	-	-
OPWC Center Road Imp. Fund	-	-	-	-	-	-	-	-	-	-
OPWC Multi Roads Imp. Fund	-	-	-	-	-	-	-	-	-	-
OPWC Laurel Road Imp. Fund	-	-	-	-	-	-	-	-	-	-
OPWC Sleepy Hollow & Old Eagle Imp. Fund	-	-	-	1,250,000	1,250,000	1,250,000	-	1,250,000	1,250,000	-
TOTAL CAPITAL PROJECT FUNDS	13,286,195	825,382	23,118	6,566,337	7,414,837	20,701,032	-	7,669,500	7,669,500	13,031,532
INTERNAL SERVICE FUNDS										
Internal Service Fund	305,410	-	-	3,412,500	3,412,500	3,717,910		3,412,500	3,412,500	305,410
TOTAL INTERNAL SERVICE FUNDS	305,410	-	-	3,412,500	3,412,500	3,717,910	-	3,412,500	3,412,500	305,410
PROPRIETARY										
ENTERPRISE FUNDS										
Storm Water Management Fund	2,270,090	-	-	1,300,000	1,300,000	3,570,090	33,360	1,250,000	1,283,360	2,286,730
Refuse Fund	1,774,819	-	-	2,825,000	2,825,000	4,599,819	69,700	2,657,949	2,727,648	1,872,171
TOTAL ENTERPRISE FUNDS	4,044,909	-	-	4,125,000	4,125,000	8,169,909	103,060	3,907,949	4,011,008	4,158,901
FIDUCIARY										
TRUST AND AGENCY FUNDS										
Recreation Programs Fund	1,030	-	-	-	-	1,030	-	-	-	1,030
General Trust Fund	189,627	-	-	750,000	750,000	939,627	-	750,000	750,000	189,627
Unclaimed Money Fund	54,841	-	-	20,000	20,000	74,841	-	20,000	20,000	54,841
Family Violence Program Fund	3,307	-	-	-	-	3,307	-	-	-	3,307
Flex Spending Plan Fund	28,830	-	-	110,000	110,000	138,830	-	110,000	110,000	28,830
Non-Residential 3% Assessment Fee	2,198	-	-	30,000	30,000	32,198	-	30,000	30,000	2,198
Residential 1% Assessment Fee	292	-	-	10,000	10,000	10,292	-	10,000	10,000	292
TOTAL TRUST AND AGENCY FUNDS	280,125	-	-	920,000	920,000	1,200,125	-	920,000	920,000	280,125
TOTAL FOR MEMORANDUM ONLY	$ 37,885,748	$ 1,054,309	$ 54,891	$ 34,273,409	$ 35,382,609	$ 73,268,357	$ 9,245,458	$ 26,946,035	$ 36,191,493	$ 37,076,863

STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGMENTS

(Section 5705.29, Revised Code)

Description of Judgment	Amount of Judgment	Fund Paying the Judgment
TOTAL	$ -	

List the amounts required for the payment of each judgment expected to be paid during the year being budgeted.

EXHIBIT 5

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit *	Date of Issue	Due Date	Last Effective Ordinance(s) at time Tax Budget was prepared	Forecasted Interest Rate	Forecasted amounts of G O Bonds Outstanding at Beginning of Budgeted Year January 1, 2021	BUDGET YEAR Amount Required for Principal and Interest 1/1 - 12/31 2021	BUDGET YEAR Amount Receivable from Other Sources to Meet Debt Payments 1/1 - 12/31 2021
INSIDE 10 MILL LIMIT								
Payable from Bond Retirement Fund								
None Known at this time								
Payable from Other Sources								
Traffic Signalization Imp Bonds $1,320,000 *@	n/a	November 2012	December 2031	#86-12	2.00%-4.00%	865,000	99,275	99,275
Storm Sewer Improvement Bonds $1,155,000* @	n/a	November 2012	December 2031	#87-12	2.00%-4.00%	660,000	86,100	86,100
Capital Improv (Storm Water Mgt) Bonds $4,672,492 *	n/a	September 2009	December 2029	# 80-09, 81-09 & 82-09	2.00% - 4.20%	2,509,384	333,763	333,763
TOTAL								
OUTSIDE 10 MILL LIMIT								
TOTAL						$ 4,034,384	$ 519,138	$ 519,138

* Debt obligations associated with storm water drainage and improvements are budgeted to be paid off with the stormwater fee. Council authorized this fee and related Enterprise Fund via Ord#31-11. A financial statement beginning balance restatement was required for moving debt obligations from the General Obligation Bond Retirement Fund to the City's new Stormwater Management Enterprise Fund in the City's FY 2012 CAFR.

@The Traffic Signalization and Storm Sewer Bonds were broken out separately since the revenue sources to retire the debt obligations will come from two different funds. The traffic signalization debt obligations are to come from revenue sources in the State Highway Fund and the Storm Sewer debt obligations are to come from the storm water fees collected in the Storm Water Fund.

Note: The above includes General Obligation Bonds issued by the City but excludes OPWC loans and Special Assessment Debt. Furthermore any new projects that may be initiated after the submission of this tax budget are also excluded.