BRUNSWICK CITY
FINANCE COMMITTEE

Agenda

MAY 24, 2021
6:20 PM
or immediately after the Economic Development Committee Meeting

1. Discussion Items

   ORD. NO. 56-2021 - An <u>emergency</u> ordinance authorizing the transfer of the remaining balance in the Special Assessment South Industrial Parkway Bonds Retirement Sub-Fund to the General Obligation Bond Retirement Fund. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   ORD. NO. 57-2021 - An <u>emergency</u> ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2022, through December 31, 2022. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   ORD. NO. 58-2021 - An <u>emergency</u> ordinance amending ordinances #85-2020, #13-2021 and #45-2021 to include amendments to the Appropriation Budget for the year ending December 31, 2021, as incorporated in exhibit "A" attached hereto. - **1st Reading** (To be brought from the Finance Committee, *Administration/Todd Fischer*)

2. General Discussion

3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	5/24/2021
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. 56-2021** - An emergency ordinance authorizing the transfer of the remaining balance in the Special Assessment South Industrial Parkway Bonds Retirement Sub-Fund to the General Obligation Bond Retirement Fund. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
BACKGROUND:	On September 27, 1999, the City Council of the City of Brunswick, Ohio, adopted Ordinance Number 114-99, creating Special Assessment South Industrial Parkway Bonds Retirement Sub-Fund to account for special assessments collected by the County Auditor for the payment of bond principal and interest. By December 1, 2019, the City of Brunswick had paid all of the remaining debt services on the Special Assessment South Industrial Parkway Bonds Retirement Sub-Fund. All obligations, for the listed funds, have been incurred, paid, and that there are no outstanding obligations owed. The unexpended balance is no longer needed for the retirement of bond principal and interest and therefore shall be transferred to the General Obligation Bond Retirement Fund.
PURPOSE AND EXPLANATION:	To authorize and direct the Director of Finance to 1) transfer to the General Obligation Bond Retirement Fund (Fund #771), all money remaining in the Special Assessment South Industrial Parkway Bonds Retirement Sub-Fund #781 and 2) close Special Assessment South Industrial Parkway Bonds Retirement (Sub-Fund #781) as created by Council Ordinances #114-99.
IMPLEMENTATION SCHEDULE:	Discuss at the May 24, 2021, Finance Committee meeting and move to the May 24, 2021, Council agenda as an emergency for 2 readings with the suspension of the rules.
FINANCIAL INFORMATION:	
FINANCIAL	

SUMMARY: Transfers do not have a financial impact on the City funds as a collective whole. Transfers are merely permanent movement of money from one fund to another to comply with the Ohio Revised Code Section 5705.14. The transfer process is audited by the Auditor of State or independent auditor. Transfers between eligible funds are included in the City's adopted budget and are required to be approved by City Council. The closing of funds also have no financial impact but do keep the accounting records of the City up to date.

RECOMMENDED ACTION:

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

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

Recommendation is for emergency and suspension of the rules (with requested passage after 2 readings and to line up with the 2022 Tax Budget legislation timeframes). Will keep accounting records up to date and move funding sources (left over interest revenue and transfers) to proper place now that the Special Assessment debt obligations have been paid in full. Will also allow for current records to be more in synch with future financial planning or forecasted records. Anticipated passage to be June 14, 2021.

ADDITIONAL INFORMATION: None.

CITY OF BRUNSWICK, OHIO
ORDINANCE NO. 56-2021

BY: Mrs. Hanek. Mrs. Zak, and Mr. Delsanter

AN EMERGENCY ORDINANCE AUTHORIZING THE TRANSFER OF THE REMAINING BALANCE IN THE SPECIAL ASSESSMENT SOUTH INDUSTRIAL PARKWAY BONDS RETIREMENT SUB-FUND TO THE GENERAL OBLIGATION BOND RETIREMENT FUND.

WHEREAS: On September 27, 1999, City Council of the City of Brunswick, Ohio, adopted Ordinance Number 114-99, creating Special Assessment South Industrial Parkway Bonds Retirement Sub-Fund to account for special assessments collected by the County Auditor for the payment of bond principal and interest; and

WHEREAS: By December 1, 2019, the City of Brunswick had paid all of the remaining debt service on the Special Assessment South Industrial Parkway Bonds Retirement Sub-Fund; and

WHEREAS: All obligations, for the listed funds, have been incurred, paid, and that there are no outstanding obligations owed; and

WHEREAS: The unexpended balance is no longer needed for the retirement of bond principal and interest and therefore shall be transferred to the General Obligation Bond Retirement Fund; and

WHEREAS: Any remaining special assessment delinquency collections shall be credited to the General Bond Retirement Fund.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: This Council confirms all of the findings and determinations set forth in the preambles to this Ordinance.

SECTION 2: This Council authorizes and directs the Director of Finance to transfer to the General Obligation Bond Retirement Fund (Fund #771), all moneys remaining in the South Industrial Parkway Bonds Retirement Sub-Fund #781.

SECTION 3: This Council authorizes and directs the Director of Finance to close Special Assessment South Industrial Parkway Bonds Retirement (Sub-Fund #781) as created by City Council Ordinance #114-99.

SECTION 4: This Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety, welfare, and providing for the usual daily operation of a municipal department, and for the further reasons that the accounting records be kept up to date and proper funding sources be transferred.

Therefore, the same shall be in full force and effect from and after its passage by the required number of votes.

PASSED: 1st Reading__________________________

Rules Suspended: AYES ___NAYS ___

ADOPTED: _______________ AYES ___NAYS ___

ATTEST: ________________________

Clerk of Council
Fijabi Julien-Gallam, CMC

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	5/24/2021
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. 57-2021** - An emergency ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2022, through December 31, 2022. - **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 2022 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 2021.
IMPLEMENTATION SCHEDULE:	Recommended time schedule is for 2 readings with emergency clause and suspension of the rules. Anticipated passage is anticipated to be June 14, 2021.
FINANCIAL INFORMATION:	
FINANCIAL SUMMARY:	
RECOMMENDED ACTION:	

One Reading	Yes
Two Readings	No
Three Readings	No

Emergency	Yes
Suspension of Rules	Yes

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

Recommend approval as an emergency with the 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 NO. 57-2021

BY: Mrs. Hanek. Mrs. Zak, 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, 2022 THROUGH DECEMBER 31, 2022

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, 2022 and ending December 31, 2022.

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

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PASSED: 1st Reading________________________

RULES SUSPENDED AYES ___________ NAYS ___________

ADOPTED: _________________ AYES ___________ NAYS ___________

ATTEST: ________________________
Clerk of Council
Fijabi Julien-Gallam, CMC

Revised __ / 1988

Exhibit A

City of Brunswick
Medina County, Ohio
May 24, 2021

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, 2022 has been adopted by Council and is herewith submitted for consideration of the Budget Commission.

Signed : Todd R Fischer
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	$ 2,014,900 *				
SPECIAL REVENUE FUNDS:					
FIRE FUND					
POLICE FUND - POLICE PENSION	262,800 *				
ROAD LEVY FUND	855,800 *				
PROPRIETARY FUNDS					
DEBT SERVICE FUNDS:					
GENERAL OBLIGATION	$ -				
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	$ 3,133,500 *	$ -	$ -	$ -	$ -

* 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 February 19, 2021 Certificate of Estimated Resources. Property tax revenue estimates for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2021.

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	855,800 **
________________ 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:	-	855,800
TOTAL ALL FUNDS	$ -	$ 855,800

** Agrees to the amount listed on the County Auditor's Certificate of Estimated Resources dated February 19, 2021. Tax revenue estimate for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2021.

MEDINA COUNTY
BUDGET
OF

CITY OF BRUNSWICK

FOR FISCAL YEAR
BEGINNING JANUARY 1, 2022

______________________________, 20 __ __

____
County Auditor

____
Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2022, 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, **2022**

FUND	Estimated Unen-cumbered Balance January 1, 2022	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	13,802,045	1,794,900	-	525,000	220,000	25,275,003	41,616,948
Special Revenue Funds	24,311,858	231,130	-	-	31,670	20,317,335	44,891,993
Debt Service Funds	1,227,508	-	-	-	-	72,429	1,299,937
Capital Project Funds	14,155,625	836,964	-	-	18,836	11,006,418	26,017,843
INTERNAL SERVICE FUND	310,504	-	-	-	-	3,617,250	3,927,754
PROPRIETARY FUND TYPE:							
Enterprise Funds	4,571,037	-	-	-	-	4,254,676	8,825,713
FIDUCIARY FUND TYPE:							
Trust and Agency Funds	290,282	-	-	-	-	955,000	1,245,282
TOTAL ALL FUNDS	$ 58,668,859	$ 2,862,994	$ -	$ 525,000	$ 270,506	$ 65,498,111	$ 127,825,470

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

____

FUND	Estimated Unencumbered Balance January 1, 2022	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	13,802,045	1,794,900	-	525,000	220,000	25,275,003	41,616,948
General Fund	13,802,045	1,794,900	-	525,000	220,000	25,275,003	41,616,948
SPECIAL REVENUE FUNDS:							
Court Fees Fund	22,558	-	-	-	-	29,000	51,558
FEMA Grant Fund	-	-	-	-	-	-	-
Police Fund	8,842,316	231,130	-	-	31,670	8,904,988	18,010,104
Fire Fund	6,801,775	-	-	-	-	5,824,800	12,626,575
Street Repair & Maintenance Fund	4,520,754	-	-	-	-	3,638,214	8,158,968
State Highway Fund	476,420	-	-	-	-	180,000	656,420
Law Enforcement Trust Fund	58,848	-	-	-	-	500	59,348
Brunswick Transit Alternative Fund	702,476	-	-	-	-	15,000	717,476
RLF CDBG Fund	-	-	-	-	-	-	-
Brunswick Area Television Fund	808,731	-	-	-	-	438,579	1,247,310
Parks Fund	1,361,099	-	-	-	-	576,000	1,937,099
DOJ Federal Grant Fund	-	-	-	-	-	-	-
Enforcement & Education	27,440	-	-	-	-	3,250	30,690
Recreation Center Fund	680,973	-	-	-	-	707,000	1,387,973
CHIP (HOME) Fund	8,468	-	-	-	-	4	8,472
TOTAL SPECIAL REVENUE FUNDS	24,311,858	231,130	-	-	31,670	20,317,335	44,891,993
DEBT SERVICE FUNDS:							
General Obligation Debt Fund	1,196,799	-	-	-	-	-	1,196,799
S.A. South Industrial Park Improvement Fund	-	-	-	-	-	-	-
S.A. Laurel Road Improvement Fund (2006)	16,074	-	-	-	-	42,358	58,432
S. A. Bruns Lake - Dam Improvement Fund	7,705	-	-	-	-	18,513	26,218
S. A. Bruns Lake - Dredging Improvement Fund	6,930	-	-	-	-	11,558	18,488
TOTAL DEBT SERVICE FUNDS	1,227,508	-	-	-	-	72,429	1,299,937
CAPITAL PROJECT FUNDS:							
CDBG Fund	-	-	-	-	-	-	-
Capital Project Improvement Fund	6,379,768	-	-	-	-	1,261,710	7,641,478
Road Levy Improvement Fund	162,515	836,964	-	-	18,836	855,000	1,873,315
Road Capital Improvement Fund	6,493,782	-	-	-	-	8,889,708	15,383,490
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	588,821	-	-	-	-	-	588,821
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	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS	14,155,625	836,964	-	-	18,836	11,006,418	26,017,843

FUND	Estimated Unencumbered Balance January 1, 2022	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
INTERNAL SERVICE FUNDS:							
Internal Service Fund	310,504	-	-	-	-	3,617,250	3,927,754
INTERNAL SERVICE FUNDS	310,504	-	-	-	-	3,617,250	3,927,754
ENTERPRISE FUNDS:							
Storm Water Management Fund	2,618,954	-	-	-	-	1,293,291	3,912,245
Refuse Fund	1,952,083	-	-	-	-	2,961,385	4,913,468
TOTAL ENTERPRISE FUNDS	4,571,037	-	-	-	-	4,254,676	8,825,713
TRUST AND AGENCY FUNDS							
Recreation Programs Fund	1,030	-	-	-	-	-	1,030
General Trust Fund	189,627	-	-	-	-	750,000	939,627
Unclaimed Money Fund	59,429	-	-	-	-	20,000	79,429
Twelve Step Recovery Fund	-	-	-	-	-	-	-
Family Violence Program Fund	3,307	-	-	-	-	-	3,307
Flex Spending Plan Fund	34,477	-	-	-	-	140,000	174,477
Non-Residential 3% Assessment	2,102	-	-	-	-	35,000	37,102
Residential 1% Assessment	310	-	-	-	-	10,000	10,310
TOTAL TRUST AND AGENCY FUNDS	290,282	-	-	-	-	955,000	1,245,282
TOTAL ESTIMATED RESOURCES (*memorandum Only*)	$ 58,668,859	$ 2,862,994	$ -	$ 525,000	$ 270,506	$ 65,498,111	$ 127,825,470

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

EXHIBIT 1

This Exhibit is to be used for the General Fund Only

DESCRIPTION 1	2019 ACTUAL 2	2020 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2021 4	BUDGET YEAR ESTIMATED FOR 2022 5
REVENUES:				
Local Taxes:				
General Property Tax - Real Estate	$ 1,578,379	$ 1,800,215	$ 1,794,900	$ 1,794,900
Tangible Personal Property Tax	$ -	$ -	$ -	$ -
Municipal Income Tax	20,103,431	20,818,570	20,376,857	20,988,163
Other Local Taxes - Police Pension	-	-	-	-
Total Local Taxes	$ 21,681,810	$ 22,618,785	$ 22,171,757	$ 22,783,063
Intergovernmental Revenues:				
State Shared Taxes & Permits:				
Local Government	598,634	665,379	601,392	525,000
Estate Tax				
Cigarette Tax	1,006	1,007	1,100	1,100
Lodging Tax	59,413	38,481	40,000	55,000
Liquor and Beer Permits	31,307	5,042	28,500	30,000
Deregulation - Municipal Income Tax	86,377	39,537	40,000	50,000
Deregulation - Property Tax	-			
Property Tax Allocation - Rollback	219,064	246,669	220,000	$ 220,000
Immobilization	-			-
Personal Property Tax Exemption		-	-	-
Other Charges for Services - Govt Only	-	-	-	
Other State Shared Taxes and Permits	-			-
Total State Shared Taxes and Permits	$ 995,801	$ 996,115	$ 930,992	$ 881,100
Grants or Aid				
Federal Grants	-	-	-	-
Other Grants or Aid		929,980	-	-
Total Grants or Aid	-	929,980	-	-
Total Intergovernmental Revenues	$ 995,801	$ 1,926,095	$ 930,992	$ 881,100
Special Assessments - Weeds	50,318	65,971	60,000	60,000
Charges for Services				
Fees/Lease Income	14,930	10,300	12,350	12,350
Cemetery	3,400	3,500	2,500	2,500
Dispatch	-	-	-	-
Senior Activities	-	-	-	-
Total Charges for Services	$ 18,330	$ 13,800	$ 14,850	$ 14,850
Fines, Licenses, and Permits	1,203,523	588,460	1,039,905	956,200
Interest Earnings	917,535	596,372	400,600	430,000
Miscellaneous - Miscellaneous	8,023	17,526	5,151	5,000
Other Financing Sources:				
Transfers	248,811	178,500	100,000	70,000
Advances	1,600,455	1,813,178	1,968,995	2,614,690
Total Other Financing Sources	$ 1,849,266	$ 1,991,678	$ 2,068,995	$ 2,684,690
TOTAL REVENUE	$ 26,724,606	$ 27,818,687	$ 26,692,250	$ 27,814,903

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

EXHIBIT 2

This Exhibit is to be used for the General Fund Only

DESCRIPTION 1	2019 ACTUAL 2	2020 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2021 4	FORECASTED 2022 5
EXPENDITURES:				
Security of Persons & Property**				
Personal Services	$ 63,972	$ 68,850	$ 75,237	$ 77,118
Benefits & Insurance	46,768	47,010	55,926	58,710
Contractual Services	662	790	6,000	6,000
Supplies & Materials	1,691	1,076	4,500	4,500
Capital Outlay	645	-	-	-
Total Security of Persons & Property	113,738	117,726	141,663	146,328
Public Health Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services - Cemetery	14,159	18,509	28,925	25,000
Supplies & Materials	111	225	150	150
Capital Outlay	-	-	-	-
Total Public Health Services	$ 14,270	$ 18,734	$ 29,075	$ 25,150
Leisure Time Activities				
Personal Services	84,445	89,999	88,938	91,161
Benefits & Insurance	57,030	56,252	65,654	68,912
Contractual Services	938	1,013	1,200	1,200
Supplies & Materials	52	-	150	150
Capital Outlay	366	-	-	1,250
Total Leisure Time Activities	$ 142,831	$ 147,264	$ 155,942	$ 162,673
Community Environment				
Personal Services	461,600	463,457	522,372	535,431
Benefits & Insurance	209,433	182,965	274,512	287,582
Contractual Services	241,089	226,157	588,070	600,975
Supplies & Materials	18,625	19,092	23,450	23,450
Capital Outlay	2,704	934	9,500	30,800
Total Community Environment	$ 933,451	$ 892,605	$ 1,417,904	$ 1,478,239
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	2019 ACTUAL 2	2020 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2021 4	FORECASTED 2022 5
(Expenditures Continued)				
Transportation				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Transportation	$ -	$ -	$ -	$ -
General Government				
Personal Services	1,268,424	1,312,369	1,382,063	1,417,142
Benefits & Insurance	731,903	674,127	853,283	892,012
Contractual Services	958,612	1,041,539	1,436,966	1,473,171
Supplies & Materials	28,209	28,174	62,785	62,785
Capital Outlay	146,091	106,805	110,470	172,400
Total General Government	$ 3,133,239	$ 3,163,014	$ 3,845,567	$ 4,017,510
Debt Service				
Redemption of Principal	-	-	-	-
Interest	-	-	-	-
Other - Debt Service	-	-	-	-
Total Debt Service	$ -	$ -	$ -	$ -
Other Uses of Funds				
Transfers / Advances Out	20,092,422	20,867,368	22,628,953	21,632,500
Contingencies	-	-	-	-
Other Uses of Funds	-	-	-	-
Total Other Uses of Funds	$ 20,092,422	$ 20,867,368	$ 22,628,953	$ 21,632,500
TOTAL EXPENDITURES	$ 24,429,951	$ 25,206,711	$ 28,219,104	$ 27,462,400
Revenues Over / (Under) Expenditures	2,294,655	2,611,976	(1,526,854)	352,503
Beginning Fund Balance	10,951,824	13,246,479	15,328,900	13,802,046
Ending Cash Fund Balance	13,246,479	15,858,455	13,802,046	14,154,549
Estimated Encumbrances (outstanding at year end)		529,555	-	-
Estimated Ending Unencumbered Fund Balances	$ 13,246,479	$ 15,328,900	$ 13,802,046	$ 14,154,549

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	2019 ACTUAL	2020 ACTUAL	BUDGET YEAR ESTIMATED FOR 2021	FORECASTED 2022
1	2	3	4	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	-	45,694	-
Total Other Financing Sources	$ 568	$ -	$ 45,694	$ -
TOTAL REVENUE	$ 568	$ -	$ 45,694	$ -
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	-	45,694	-
Beginning Unencumbered Balance	1,150,537	1,150,537	1,151,105	1,196,799
Ending Cash Fund Balance	1,151,105	1,150,537	1,196,799	1,196,799
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balances	$ 1,151,105 *	$ 1,150,537 *	$ 1,196,799 *	$ 1,196,799 *

*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 2022 and beyond. Project discussions are ongoing.

FUND	Estimated Unencumbered Balance January 1, 2022	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, 2022
GOVERNMENTAL FUND TYPE										
SPECIAL REVENUE FUNDS:										
Court Fees Fund	22,558	-	-	29,000	29,000	51,558	10,807	19,533	30,340	21,218
FEMA Grant Fund	-	-	-	-	-	-	-	-	-	-
Police Fund	8,842,316	231,130	31,670	8,904,988	9,167,788	18,010,104	4,617,793	4,503,114	9,120,907	8,889,197
Fire Fund	6,801,775	-	-	5,824,800	5,824,800	12,626,575	2,575,890	2,697,322	5,273,212	7,353,363
Street Repair & Maintenance Fund	4,520,754	-	-	3,638,214	3,638,214	8,158,968	1,210,608	2,730,925	3,941,533	4,217,435
State Highway Fund	476,420	-	-	180,000	180,000	656,420	-	146,675	146,675	509,745
Law Enforcement Trust Fund	58,848	-	-	500	500	59,348	-	15,000	15,000	44,348
Brunswick Transit Alternative Fund	702,476	-	-	15,000	15,000	717,476	-	45,000	45,000	672,476
RLF CDBG Fund	-	-	-	-	-	-	-	-	-	-
Brunswick Area Television Fund	808,731	-	-	438,579	438,579	1,247,310	152,041	258,633	410,674	836,636
Parks Fund	1,361,099	-	-	576,000	576,000	1,937,099	214,020	314,327	528,347	1,408,752
DOJ Grant Fund	-	-	-	-	-	-	-	-	-	-
Enforcement & Education	27,440	-	-	3,250	3,250	30,690	-	3,250	3,250	27,440
Recreation Center Fund	680,973	-	-	707,000	707,000	1,387,973	424,977	632,828	1,057,805	330,168
CHIP (HOME) Fund	8,468	-	-	4	4	8,472	-	-	-	8,472
TOTAL SPECIAL REVENUE FUNDS	24,311,858	231,130	31,670	20,317,335	20,580,135	44,891,993	9,206,135	11,366,608	20,572,744	24,319,249
DEBT SERVICE FUNDS:										
General Obligation Debt Fund	1,196,799	-		-	-	1,196,799	-	-	-	1,196,799
S.A. South Industrial Park Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Laural Road (2006) Improvement Fund	16,074	-	-	42,358	42,358	58,432	-	38,613	38,613	19,819
S. A. Bruns Lake - Dam Improvement Fund	7,705	-	-	18,513	18,513	26,218	-	18,949	18,949	7,269
S. A. Bruns Lake - Dredging Improvement Fund	6,930	-	-	11,558	11,558	18,488	-	11,826	11,826	6,662
TOTAL DEBT SERVICE FUNDS	1,227,508	-	-	72,429	72,429	1,299,937	-	69,388	69,388	1,230,549
CAPITAL PROJECT FUNDS:										
CDBG Fund	-	-	-	-	-	-	-	-	-	-
Capital Project Improvement Fund	6,379,768	-	-	1,261,710	1,261,710	7,641,478	-	500,000	500,000	7,141,478
Road Levy Improvement Fund	162,515	836,964	18,836	855,000	1,710,800	1,873,315	-	1,710,800	1,710,800	162,515
Road Capital Improvement Fund	6,493,782	-	-	8,889,708	8,889,708	15,383,490	-	7,813,600	7,813,600	7,569,890
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	588,821	-	-	-	-	588,821	-	250,000	250,000	338,821
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	-	-	-	-	-	-	-	-	-	-
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	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS	14,155,625	836,964	18,836	11,006,418	11,862,218	26,017,843	-	10,274,400	10,274,400	15,743,443
INTERNAL SERVICE FUNDS:										
Internal Service Fund	310,504	-	-	3,617,250	3,617,250	3,927,754		3,617,250	3,617,250	310,504
TOTAL INTERNAL SERVICE FUNDS	310,504	-	-	3,617,250	3,617,250	3,927,754	-	3,617,250	3,617,250	310,504
PROPRIETARY										
ENTERPRISE FUNDS										
Storm Water Management Fund	2,618,954	-	-	1,293,291	1,293,291	3,912,245	33,280	1,850,000	1,883,280	2,028,965
Refuse Fund	1,952,083	-	-	2,961,385	2,961,385	4,913,468	69,169	2,561,531	2,630,700	2,282,768
TOTAL ENTERPRISE FUNDS	4,571,037	-	-	4,254,676	4,254,676	8,825,713	102,449	4,411,531	4,513,980	4,311,733
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	59,429	-	-	20,000	20,000	79,429	-	20,000	20,000	59,429
Family Violence Program Fund	3,307	-	-	-	-	3,307	-	-	-	3,307
Flex Spending Plan Fund	34,477	-	-	140,000	140,000	174,477	-	140,000	140,000	34,477
Non-Residentail 3% Assessment Fee	2,102	-	-	35,000	35,000	37,102	-	35,000	35,000	2,102
Residential 1% Assessment Fee	310	-	-	10,000	10,000	10,310	-	10,000	10,000	310
TOTAL TRUST AND AGENCY FUNDS	290,282	-	-	955,000	955,000	1,245,282	-	955,000	955,000	290,282
TOTAL FOR MEMORANDUM ONLY	$ 44,866,814	$ 1,068,094	$ 50,506	$ 40,223,108	$ 41,341,708	$ 86,208,522	$ 9,308,585	$ 30,694,177	$ 40,002,762	$ 46,205,760

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, 2022	BUDGET YEAR Amount Required for Principal and Interest 1/1 - 12/31 2022	BUDGET YEAR Amount Receivable from Other Sources to Meet Debt Payments 1/1 - 12/31 2022
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%	800,000	96,675	96,675
Storm Sewer Improvement Bonds $1,155,000* @	n/a	November 2012	December 2031	#87-12	2.00%-4.00%	600,000	83,700	83,700
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%	2,274,931	334,838	334,838
TOTAL								
OUTSIDE 10 MILL LIMIT:								-
TOTAL						$ 3,674,931	$ 515,213	$ 515,213

* 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 begining 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.

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE: 5/24/2021

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. 58-2021** - An emergency ordinance amending ordinances #85-2020, #13-2021 and #45-2021 to include amendments to the Appropriation Budget for the year ending December 31, 2021, as incorporated in exhibit "A" attached hereto. - **1st Reading** (To be brought from the Finance Committee, *Administration/Todd Fischer*)

BACKGROUND: In order to comply with the Ohio Revised Code Section 5705, any and all activity of the City must be included in the budget. As actual information is obtained and compared to estimates or new items are requested to be added or deleted by the respective departments, it is necessary and required to present the proposed budget amendments to Council for approval. This process is required by law and audited under the direction of the Auditor of State for compliance every year.

PURPOSE AND EXPLANATION: See fiscal section and related attachments for additional information.

IMPLEMENTATION SCHEDULE: Discuss at the May 24, 2021, Finance Committee meeting and move to the May 24, 2021, Council agenda as an emergency with the suspension of the rules.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: The total financial impact of this legislation is a net increase to the overall City appropriation budget by $211,321.23. The largest components of the net increase, in no particular order, relate to:

1) Local funds set aside for the inclusive/accessible playground project not to exceed $175,000. Amount of local funds committed to this project will depend on various factors, including but not limited to, grant funding, donations, fundraising efforts, etc. Separate legislation expected to be presented to Council on May 24, 2021.

2) $10,757.47 in forfeited cash per the final disposition from the Court of Common Pleas Judge

Joyce V. Kimbler. Forfeiture was based on a completed investigation conducted by the Division of Police and other agencies.

All other items not specifically listed in this summary are detailed with a description with listed amounts in the attached Exhibit B.

Exhibit A is the legal document required to be reviewed and adopted by Council pursuant to Ohio Revised Code Section 5705 for these budget amendments to be adopted.

Exhibit B is provided for informational and review purposes only.

It's important to note that this legislation only has a budgetary impact and actual expenditures are still subject to state and local laws.

RECOMMENDED ACTION:

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

If emergency or suspension of the rules, why the request?
Recommended approval as an emergency with the suspension of the rules. The emergency clause is necessary in order to remain in compliance with the Ohio Revised Code, allow for the daily operations of the City of Brunswick to continue without interruptions, and keep the budget as up-to-date as possible in order to provide accurate accountability to the City's financial readers and interested parties.

ADDITIONAL INFORMATION:

CITY OF BRUNSWICK, OHIO
ORDINANCE NO. 58-2021

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

AN EMERGENCY ORDINANCE AMENDING ORDINANCES #85-2020, #13-2021 AND #45-2021 TO INCLUDE AMENDMENTS TO THE APPROPRIATION BUDGET FOR THE YEAR ENDING DECEMBER 31, 2021 AS INCORPORATED IN EXHIBIT "A" ATTACHED HERETO.

WHEREAS: Ordinance #85-2020 adopted appropriations for 2021; and Ordinances #13-2021 and #45-2021 regarding amendments to the 2021 appropriation budget, were previously adopted by Council; and

WHEREAS: "Exhibit A" reflects the appropriations as required by the Ohio Revised Code Section 5705.38(C); and

WHEREAS: The amendments are described in detail and attached hereto as "Exhibit B" for informational purposes only; and

WHEREAS: In order to properly budget in accordance with State law for expenditures presently anticipated it is necessary to amend Ordinances #85-2020, #13-2021 and #45-2021.

WHEREAS: THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: Ordinances #85-2020, #13-2021 and #45-2021 are hereby amended to reflect the appropriations as attached hereto and incorporated herein as Exhibit "A."

SECTION 2: 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 usual daily operation of a municipal government and for the additional reason that Council wishes to maintain accurate appropriations. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes.

PASSED: 1st Reading _____________

RULES SUSPENDED: AYES ____ NAYS ___

ADOPTED: ________________________AYES ____ NAYS ____

ATTEST: _______________________
Clerk of Council
Fijabi Julien-Gallam, CMC

EXHIBIT A May 24, 2021

Fund Number	Fund Name / Department	Personal Service	Other		Total
General Fund					
001	General Fund				
	City Council	170,488.00	83,320.00	$	253,808.00
	Mayor	96,309.00	87,595.42	$	183,904.42
	City Manager	187,768.00	133,659.44	$	321,427.44
	Information Technologies	168,918.00	289,878.54	$	458,796.54
	Engineering	23,769.00	368,748.00	$	392,517.00
	Building Department	336,552.00	226,072.04	$	562,624.04
	Cemetery Maintenance	-	29,075.00	$	29,075.00
	Janitorial Contract	-	21,627.00	$	21,627.00
	City Hall Building & Grounds	17,851.00	66,979.00	$	84,830.00
	Administrative Services	94,967.76	56,702.00	$	151,669.76
	Economic Development	111,361.00	277,282.51	$	388,643.51
	Animal Control	75,237.00	71,425.62	$	146,662.62
	Law Department	187,380.00	254,906.00	$	442,286.00
	Finance Department	251,803.00	231,701.93	$	483,504.93
	Income Tax Department	197,040.00	218,442.15	$	415,482.15
	Parks & Recreation Director	88,938.00	67,004.00	$	155,942.00
	General Fund Administration	-	1,061,378.70	$	1,061,378.70
	Planning Division/Community Development	46,935.00	35,265.58	$	82,200.58
	Board of Building Appeals	468.00	1,215.00	$	1,683.00
	Board of Zoning Appeals	3,287.00	4,949.00	$	8,236.00
	Board of Civil Service	10,550.00	26,921.00	$	37,471.00
	Board of Ethics	5,330.00	4,615.00	$	9,945.00
	Board of Charter Review	-	-	$	-
	Board of Commemorative Affairs	-	22,000.00	$	22,000.00
	General Fund Transfers / Advances	-	22,528,953.47	$	22,528,953.47
001	Total General Fund	$ 2,074,951.76	$ 26,169,716.40	$	28,244,668.16
Special Revenue Funds:					
110	Court Computerization Fund	10,543.00	18,782.06	$	29,325.06
111	FEMA Grant Fund	-	4,742.77	$	4,742.77
112	Local CoronaVirus Relief Fund	-	-	$	-
114	Police Fund	4,505,164.00	4,210,019.36	$	8,715,183.36
115	Fire Fund	2,500,864.00	3,330,414.46	$	5,831,278.46
117	Street Repair & Maintenance Fund	1,181,081.00	2,404,024.52	$	3,585,105.52
118	State Highway Fund	-	134,275.00	$	134,275.00
119	Law Enforcement Fund	-	10,757.47	$	10,757.47
120	Brunswick Transit Alternative (BTA) Fund	-	45,000.00	$	45,000.00
123	Brunswick Area Television (BAT) Fund	148,333.00	289,322.62	$	437,655.62
127	Parks Fund	208,800.00	306,616.02	$	515,416.02
129	Department of Justice Federal Grant Fund	-	115,618.01	$	115,618.01
130	DUI Enforcement & Education Fund	-	-	$	-
131	Recreation Center Fund	390,221.00	573,019.52	$	963,240.52
133	Home Improvement Grant Fund (CDBG)	-	39,162.40	$	39,162.40
Enterprise Funds:					
223	Refuse Fund	67,482.00	2,722,732.98	$	2,790,214.98
224	Storm Water Management Fund	32,073.00	1,828,009.73	$	1,860,082.73
Capital Improvement Funds:					
300	General Permanent Improvement Fund	-	2,276,453.06	$	2,276,453.06
332	Road Levy Fund	-	2,566,250.00	$	2,566,250.00
333	Road Improvement Fund	-	5,368,003.78	$	5,368,003.78
334	Traffic Control Fund	-	-	$	-
335	Public Square Fund	-	-	$	-

336	City Building Improvement Fund	-	593,557.74	$ 593,557.74
337	EPA Grant Fund	-	-	$ -
339	Fire Improvement Fund	-	-	$ -
341	Park Improvement Fund	-	1,925,629.18	$ 1,925,629.18
347	North Carpenter Road Improvement Fund	-	2,734,017.93	$ 2,734,017.93
348	Boston Road Improvement Fund	-	93,519.24	$ 93,519.24
360	Brunswick Lake Improvement Fund	-	712,951.05	$ 712,951.05
370	OPWC Multi Roads Improvement Fund	-	-	$ -
371	OPWC Laurel Road Improvement Fund	-	1,810,938.89	$ 1,810,938.89
372	OPWC Old Eagle Drive Improvement Fund	-	994,330.00	$ 994,330.00
Self Insurance Fund:				
600	Self Insurance Fund	-	3,445,000.00	$ 3,445,000.00
Debt Service Funds:				
771	General Obligation Bond Retirement Fund	-	-	$ -
781	Special Assessment BRF: South Industrial Parkway	-	45,693.90	$ 45,693.90
782	Special Assessment BRF: Laurel Road (2006)	-	40,187.50	$ 40,187.50
783	Special Assessment BRF: Brunswick Lake - Dam	-	18,948.81	$ 18,948.81
784	Special Assessment BRF: Brunswick Lake - Dredging	-	11,826.19	$ 11,826.19
Agency Funds:				
881	General Trust Agency Fund	-	750,000.00	$ 750,000.00
882	Unclaimed Money Agency Fund	-	20,000.00	$ 20,000.00
885	Flexible Spending Agency Fund	-	140,000.00	$ 140,000.00
886	Non-Residential 3% Building Permit Agency Fund	-	36,566.50	$ 36,566.50
887	Residential 1% Building Permit Agency Fund	-	10,000.00	$ 10,000.00
			Grand Total	$ 76,915,599.85

City of Brunswick, Finance Office

"Exhibit B" : Schedule of Amendments to the Permanent Budget #3 - For informational purposes only

For the Budget Year Ending December 31, 2021

5/24/2021

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
General (#001)			
SITE DEPOSITS	001-0410-54265	8,000.00	Increase site deposit estimated receipts and appropriations by $8,000 to a total of $200,000 for the year. Building activity will continue to be monitored.
ARCHITECT REVIEW	001-0430-54263	10,000.00	2021 building activity has increased above original estimates. Increase both est receipts and appropriations for architect fees by the same amount
ADMIN ASST - FT	001-0461-51100	6,341.76	Temporary coverage plan to hire part-time assistance to cover department during FMLA leave of another employee.
PERS	001-0461-52223	890.00	Temporary coverage plan to hire part-time assistance to cover department during FMLA leave of another employee.
MEDITAX	001-0461-52226	92.00	Temporary coverage plan to hire part-time assistance to cover department during FMLA leave of another employee.
WORKER'S COMP - ADM SERVICES	001-0461-52274	190.00	Temporary coverage plan to hire part-time assistance to cover department during FMLA leave of another employee.
PRE-EMPLOYMENT SERVICES	001-0461-54234	50.00	Temporary coverage plan to hire part-time assistance to cover department during FMLA leave of another employee.
General Fund Total		**25,563.76**	
Law Enforcement Trust Fund (#119)			
INVESTIGATIONS	119-0523-53230	10,757.47	Forfeiture of cash from investigation. Final disposition from Court of Common Pleas Judge Joyce V. Kimbler issued. Incident report #16-16446.
Total Law Enforcement Trust Fund (#119)		**10,757.47**	
Park Improvement Fund (#341)			
INCLUSIVE/ACCESIBLE PLAYGROUND	341-0812-56870	175,000.00	Maximum local funds set aside to $175,000. Amount of local funds committed to this project will depend on various factors, including but not limited to, grant funding, donations, fund raising efforts, etc. Separate legislation expected to be presented to Council on May 24, 2021.
Total Park Improvement Fund		**175,000.00**	