

BRUNSWICK CITY FINANCE COMMITTEE

Agenda

OCTOBER 9, 2023

6:20 PM

or Immediately Following
Services, Utilities, Technology & Cable Committee

1. Motion Items
 - (a) Motion to excuse Councilman Michael Abella Jr. for just cause
2. Discussion Items
 - (a) **RES. NO. 84-2023** - An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
 - (b) **ORD. NO. 85-2023** - An emergency ordinance creating the United States Army Corp of Engineers Grants Fund (#345) - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
 - (c) **ORD. NO. 87-2023** - An emergency ordinance amending ordinances #103-2022, #9-2023, #19-2023, #34-2023 and #57-2023 to include amendments to the Appropriation Budget for the year ending December 31, 2023 as incorporated in Exhibit "A" attached hereto. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
3. General Discussion
4. Adjournment

PROPOSED LEGISLATION



DATE: 10/9/2023
TO: Vice Mayor Nicholas Hanek and Members of City Council
FROM: Carl S. DeForest, City Manager
Todd Fischer

COPY: Mayor Ron Falconi

LEGISLATION: **RES. NO. 84-2023** - An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

BACKGROUND: An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor.

On May 2, 2023, the electorate passed a 0.82 mill twenty year property tax levy to repay principal and interest on a \$12,000,000 bond issue for the purpose of constructing, furnishing, equipping and otherwise improving a new fire station and preparing, equipping and otherwise improving its site. The current property tax revenue estimate from the Medina County Auditor's Office is \$890,400 annually.

Furthermore, the 2023 tax year, (2024 collection year), marks the 10th and final year of the ten year 1.2 mill road levy. This levy has been estimated by the Medina County Auditor's Office to generate \$857,800 for 2024. This levy is also up for renewal on the November 7, 2023 ballot.

PURPOSE AND EXPLANATION:

In order to comply with Ohio Revised Code Section 5705.34 and the County Auditor extension letter, City Council is required to accept the amounts and rates as determined by the budget commission and authorize the necessary tax levies and certify them to the County Auditor. This action will allow the County Auditor to bill these rates on the property tax bills for the succeeding year.

On May 2, 2023, the electorate passed a 0.82 mill twenty year property tax levy to repay principal and interest on a \$12,000,000 bond issue for the purpose of constructing, furnishing, equipping and otherwise improving a new fire station and preparing, equipping and otherwise improving its site. The current property tax revenue estimate from the Medina County Auditor's Office is \$890,400 annually. Furthermore, the 2023 tax year, (2024 collection year), marks the 10th and final year of the ten year 1.2 mill road

levy. This levy has been estimated by the Medina County Auditor's Office to generate \$857,800 for 2024. This levy is also up for renewal on the November 7, 2023 ballot.

IMPLEMENTATION

SCHEDULE:

To be adopted on October 9, 2023, with an emergency clause. The emergency clause is necessary in order to remain in compliance with the Ohio Revised Code, the County Auditor's extension letter and allows for the daily operations of the City of Brunswick to continue without interruptions and to ensure timely billing of property taxes due to the City of Brunswick.

**FINANCIAL
INFORMATION:**

**FINANCIAL
SUMMARY:**

The County Auditor's most recent estimate for the 2024 property tax collections, including homestead and rollback distributions, to be received by the City of Brunswick equals \$4,572,000 in total. This includes the new 0.82 mill property tax levy for the construction of a new fire station estimated at \$890,400 annually. The remaining property tax revenue estimate for all other listed rates equals \$3,681,600 and is 2.11% more than the initial revenue estimate from last year's certificate. The City has two voted property tax levies in existence, the Fire Station bond levy and the road levy.

The 0.82 mill fire station bond levy equals \$890,400, the 1.2 mill road levy portion equals \$857,800 (tenth year of collections) and the 2.6 inside mills equal \$2,823,800. The County Auditor typically updates these property tax estimates again once the property values and tax rates are certified. The 2024 property tax collections for the City of Brunswick can only occur if this legislation is passed and filed with the County Auditor's Office by the extended deadline. Once certified and filed, the property tax rates will be billed by the County Auditor pursuant to State Law. The tax rate of 0.82 mills was approved by the voters for a twenty-year collection period (2024-2043), the tax rate of 1.2 mills was approved by the voters for a ten-year collection period (2015-2024) and the 2.6 mills has been approved by City Charter Section 7.11(a).

**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?

The emergency clause is necessary in order to remain in compliance with the Ohio Revised Code, the County Auditor's extension letter and allow for the daily operations of

the City of Brunswick to continue without interruptions and to ensure timely billing of property taxes due to the City of Brunswick.

**ADDITIONAL
INFORMATION:**

Discuss at the October 9, 2023 Committee meeting and move to the October 9, 2023 Council agenda as an emergency. Recommended action for approval on October 9, 2023 with emergency clause (suspension of the rules).

1. RES/AG	\$906,515,730
2. OTHER REAL	\$193,669,410
3. PUCO PERSONAL	\$13,387,080
4. RES/AG NEW CONSTR.	\$5,946,340
5. OTHER NEW CONSTR.	\$122,120
6. TOTAL	\$1,119,640,680

LEVIES INSIDE & OUTSIDE THE 10 MILL LIMITATION

SUBDIVISION: BRUNSWICK CITY

FUND TYPE	PURPOSE	LAST YR. VOTED	NO. # YEARS	TAX YEAR FIRST/LAST	COLL. YEAR FIRST/LAST	FULL MILLAGE	REDUCTION RES/AG OTHER	EFFECTIVE RES/AG OTHER	RES/AG	OTHER	PUCO PERSONAL	NEW CONSTRUCTION	TOTAL
GENERAL FUND						2.30	0.000000 0.000000	2.300000 2.300000	\$2,022,400	\$432,100	\$29,900	\$13,600	\$2,498,000
SPECIAL REVENUE	POLICE PENSION					0.30	0.000000 0.000000	0.300000 0.300000	\$263,800	\$56,400	\$3,900	\$1,700	\$325,800
	ROAD LEVY	2014	10	2014/2023	2015/2024	1.20	0.374325 0.212000	0.750810 0.945600	\$660,200	\$177,600	\$15,600	\$4,400	\$857,800
2023	BOND FIRE STATION	2023 2023 ADD'L	20	2023/2052	2024/2053	0.82	0.000000 0.000000	0.820000 0.820000	\$721,000	\$154,000	\$10,600	\$4,800	\$890,400

2.60	INSIDE MILLAGE	\$3,667,400	\$820,100	\$60,000	\$24,500	\$4,572,000
2.02	OUTSIDE MILLAGE					
4.62	TOTAL MILLAGE					
		4.170810	RES/AG EFFECTIVE			
		4.365600	OTHER EFFECTIVE			

CITY OF BRUNSWICK, OHIO
RESOLUTION NO. 84-2023

By: Mr. Hanek, Mr. Abella, and Mr. Lambert

AN EMERGENCY RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED
BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES
AND CERTIFYING THEM TO THE COUNTY AUDITOR

(CITY COUNCIL)
Revised Code, Secs. 5705.34-5705.35

The Council of the City of BRUNSWICK, MEDINA
County, Ohio, met in _____ session on the _____ day of _____
(Regular Or Special)
20___, at the office of _____ with the following members
present:

Mr./Mrs. _____ moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously
adopted a Tax Budget for the next succeeding fiscal year commencing **January 1st, 2024**
and

WHEREAS, The Budget Commission of MEDINA County, Ohio, has
certified its action thereon to this Council together with an estimate by the County Audi
of each tax necessary to be levied by this Council, and what part thereof is without, and
within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Council of the City of BRUNSWICK,
MEDINA County, Ohio, that the amounts and rates, as determined
by the Budget Commission in its certification, be and the same are hereby accepted; and

RESOLVED, That there be and is hereby levied on the tax duplicate of said City the
of each tax necessary to be levied within and without the ten mill limitation as follow

Factor of the rate

and what part

and be it further

the rate

is:

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

FUND	Amount to Derived from Levies Outside 10 M. Limit	Amount Approved by Budget Com- mission Inside 10 M. Limit	County Auditor's Estimate of Tax Rate to be Levied	
			Inside 10 M. Limit	Outside 10 M. Limit
	Column	Column	V	VI
General Fund		\$2,498,000	2.30	
General Bond Retirement Fund <i>(G. O. Bond Fire Station Sub-Fund)</i>	\$890,400			0.82
Police Pension		\$325,800	0.30	
Road Levy	\$857,800			1.20
TOTAL	\$1,748,200	\$2,823,800	2.60	2.02

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to Be Levied	Co. Auditor's Est of Yield of Lev (Carry to Schedu A, Column II)
GENERAL FUND:		
Current Expense Levy authorized by voters on for not to exceed	years.	,20
Current Expense Levy authorized by voters on for not to exceed	years.	,20
Current Expense Levy authorized by voters on for not to exceed	years.	,20
Total General Fund outside 10m. Limitation.		
Road Levy authorized by voters on for not to exceed 10 years.	1.20	\$857,800
Levy authorized by voters on for not to exceed	years.	,20
Fund: Levy authorized by voters on for not to exceed	years.	
Fund: Levy authorized by voters on for not to exceed	years.	,20
Fund: Levy authorized by voters on for not to exceed	years.	,20
THIS RESOLUTION 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 MUNICIPALITY, AND FOR THE ADDITIONAL REASON THAT THIS RESOLUTION MUST BE FILED WITH THE MEDINA COUNTY AUDITOR AS SOON AS POSSIBLE. THEREFORE, THE SAME SHALL BE IN FULL FORCE AND EFFECT FROM AND AFTER ITS PASSAGE BY THE REQUIRED NUMBER OF VOTES.		

and be it further
RESOLVED, That the Clerk of this Council be and he is hereby directed to

Resolution to the County Auditor of Said County.

Mr./Mrs. _____ seconded the Resolution and the

upon its adoption the vote resulted as follows:

Adopted the _____, 20 ____.

Attest:

President of Council

Clerk of Council

CERTIFICATE OF COPY
ORIGINAL ON FILE

The State of Ohio, _____ County, ss.

I, _____, Clerk of the Council of the City
of _____ within and for said County, and in whose custody the Fi
and Records of said Council are required by the Laws of the State of Ohio to be kept, do I
certify that the foregoing is taken and copied from the original _____

now on file, that the foregoing has been compared by me with said original document,
and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____, 20____

Clerk of Council

No. _____

COUNCIL OF THE CITY OF

_____ County, Ohio.

RESOLUTION
ACCEPTING THE AMOUNTS AND RATES
AS DETERMINED BY THE BUDGET
COMMISSION AND AUTHORIZING THE
NECESSARY TAX LEVIES AND CERTIFYING
THEM TO THE COUNTY AUDITOR

(City Council)

Adopted _____, 20 ____

Clerk of Council

Filed _____, 20 ____

County Auditor

By _____
Deputy



ANTHONY P. CAPRETTA

Medina County Auditor

144 North Broadway St. • Medina, Ohio 44256

Date: September 27, 2023

To: Township Fiscal Officers
Village Fiscal Officers/Clerks
City Finance Directors
Library Treasurers

From: Kristen Johnson, Tax Settlements *KJ*
Medina County Auditor's Office

Re: Resolution Accepting Amounts & Rates

Attached please find your copies of the:

1. Extension Letter from the Ohio Department of Taxation
2. Resolution Accepting Amounts and Rates

The Extension Letter is for your audit next year. It indicates the reason for extending the dates for the Resolution Accepting Rates.

This Resolution must be approved and returned to our office by **November 1, 2023**.

If you have an additional levy, a replacement levy or a renewal levy with an increase on the ballot for November and it passes, you will be sent another Resolution Accepting Amounts and Rates after the election. The updated resolution must be approved and returned to our office by **November 30, 2023**.

If you have any questions please call me at 330-725-9766 or email at kjohnson@medinaco.org. Thank you!

PROPOSED LEGISLATION



DATE: 10/9/2023

TO: Vice Mayor Nicholas Hanek and Members of City Council

FROM: Carl S. DeForest, City Manager
Todd Fischer

COPY: Mayor Ron Falconi

LEGISLATION: **ORD. NO. 85-2023** - An emergency ordinance creating the United States Army Corp of Engineers Grants Fund (#345) - **1st Reading** (To be brought from Finance Committee, Administration/Todd Fischer)

BACKGROUND: Ohio Revised Code Section 5705.09(F) requires the City to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and

The United States Army Corp of Engineers Grants Fund #345 will be created and used to account for United States Army Corp of Engineers Grants awarded to the City of Brunswick for improvement projects.

PURPOSE AND EXPLANATION:

Ohio Revised Code Section 5705.09(F) requires the City to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and

The United States Army Corp of Engineers Grants Fund #345 will be created and used to account for United States Army Corp of Engineers Grants awarded to the City of Brunswick for improvement projects.

IMPLEMENTATION

SCHEDULE: The requested timeline is for this legislation to be moved to the October 9, 2023, Council agenda as an emergency with suspension of the rules for one reading to prepare for the 2024 budget to allow the accounting structure to be in place when the grant is funded.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: There are no costs associated with establishing the fund. A separate piece of legislation establishing the appropriations will occur at a later 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?

The requested timeline is for this legislation to be moved to the October 9, 2023, Council agenda as an emergency with suspension of the rules for one reading to allow the accounting structure to be in place when the grant is funded.

**ADDITIONAL
INFORMATION:**

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 85-2023



By: Mr. Hanek, Mr. Abella, and Mr. Lambert

AN EMERGENCY ORDINANCE CREATING THE UNITED STATES ARMY CORP OF ENGINEERS GRANTS FUND (#345)

WHEREAS: Ohio Revised Code Section 5705.09(F) requires the City to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and

WHEREAS: The United States Army Corp of Engineers Grants Fund #345 will be created and used to account for United States Army Corp of Engineers Grants awarded to the City of Brunswick for improvement projects; and

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

SECTION 1: That a United States Army Corp of Engineers Grants Fund (#345) is hereby created.

SECTION 2: 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 further reason that proper fund accounting measures be created.

PASSED: 1st Reading _____

Rules Suspended: AYES _____ NAYS _____

ADOPTED: _____ AYES _____ NAYS _____

ATTEST: _____
Clerk of Council
Laura Timura

PROPOSED LEGISLATION



DATE: 10/9/2023

TO: Vice Mayor Nicholas Hanek and Members of City Council

FROM: Carl S. DeForest, City Manager
Todd Fischer

COPY: Mayor Ron Falconi

LEGISLATION: **ORD. NO. 87-2023** - An emergency ordinance amending ordinances #103-2022, #9-2023, #19-2023, #34-2023 and #57-2023 to include amendments to the Appropriation Budget for the year ending December 31, 2023 as incorporated in Exhibit "A" attached hereto. - **1st Reading** (To be brought from 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 the City 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 the fiscal section and related attachments for additional information.

IMPLEMENTATION SCHEDULE: Discuss at the October 9, 2023, Finance Committee meeting and move to the October 9, 2023, 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 decrease to the overall City appropriation budget by \$260,213.22. The decreases all relate to updates to the 2023 budget for plans that are no longer anticipated or for projects that have been completed or to prepare for 2024 and beyond. The individual increases included in the Exhibits are: 1) related to an additional opioid settlement received, ongoing legal services pertaining to planning and zoning items, and to better solidify capital set aside funding in preparation of the 2024 budget proposal and the upcoming 5 year capital plan presentation..

All items and accounts being amended are detailed with a description and listed amounts in the attached Exhibit B. Exhibit B is however, provided for informational and review

purposes only.

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.

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, meet various deadlines 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. 87-2023

By: Mr. Hanek, Mr. Abella, and Mr. Lambert

AN EMERGENCY ORDINANCE AMENDING ORDINANCES #103-2022, #9-2023, #19-2023, #34-2023 AND #57-2023 TO INCLUDE AMENDMENTS TO THE APPROPRIATION BUDGET FOR THE YEAR ENDING DECEMBER 31, 2023 AS INCORPORATED IN EXHIBIT "A" ATTACHED HERETO.

WHEREAS: Ordinance #103-2022 adopted appropriations for 2023; and Ordinances #9-2023, #19-2023, #34-2023 and #57-2023 regarding amendments to the 2023 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 #103-2022, #9-2023, #19-2023, #34-2023 and #57-2023.

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

SECTION 1: Ordinances #103-2022, #9-2023, #19-2023, #34-2023 and #57-2023 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
Laura E. Timura

EXHIBIT A

October 9, 2023

Fund Number	Fund Name / Department	Personal Service	Other	Total
General Fund				
001	General Fund			
	City Council	189,566.00	85,435.00	\$ 275,001.00
	Mayor	106,422.00	94,727.00	\$ 201,149.00
	City Manager	196,467.00	138,877.00	\$ 335,344.00
	Information Technologies	181,122.00	507,410.86	\$ 688,532.86
	Engineering	24,972.00	674,285.00	\$ 699,257.00
	Building Department	341,630.00	244,466.67	\$ 586,096.67
	Cemetery Maintenance	-	22,765.00	\$ 22,765.00
	Janitorial Contract	-	21,627.00	\$ 21,627.00
	City Hall Building & Grounds	5,673.00	64,649.00	\$ 70,322.00
	Administrative Services	93,566.00	59,366.69	\$ 152,932.69
	Economic Development	116,999.00	218,976.00	\$ 335,975.00
	Animal Control	78,667.00	71,440.00	\$ 150,107.00
	Law Department	196,271.00	350,392.00	\$ 546,663.00
	Finance Department	266,697.00	230,195.86	\$ 496,892.86
	Income Tax Department	209,648.00	258,327.00	\$ 467,975.00
	Parks & Recreation Director	78,925.00	63,674.00	\$ 142,599.00
	General Fund Administration	-	1,338,126.63	\$ 1,338,126.63
	Planning Division/Community Development	73,269.00	83,246.00	\$ 156,515.00
	Board of Building Appeals	501.00	1,220.00	\$ 1,721.00
	Board of Zoning Appeals	1,196.00	4,597.00	\$ 5,793.00
	Board of Civil Service	11,468.00	66,335.00	\$ 77,803.00
	Board of Ethics	5,600.00	4,645.00	\$ 10,245.00
	Board of Charter Review	-	-	\$ -
	Board of Commemorative Affairs	-	18,270.00	\$ 18,270.00
	General Fund Transfers / Advances	-	27,732,507.65	\$ 27,732,507.65
001	Total General Fund	\$ 2,178,659.00	\$ 32,355,561.36	\$ 34,534,220.36
Special Revenue Funds:				
110	Court Computerization Fund	5,539.00	14,670.00	\$ 20,209.00
111	FEMA Grant Fund	-	-	\$ -
114	Police Fund	4,707,518.00	4,973,151.37	\$ 9,680,669.37
115	Fire Fund	2,668,467.00	6,916,011.40	\$ 9,584,478.40
117	Street Repair & Maintenance Fund	1,310,904.00	2,878,058.27	\$ 4,188,962.27
118	State Highway Fund	-	131,000.00	\$ 131,000.00
119	Law Enforcement Fund	-	33,449.92	\$ 33,449.92
120	Brunswick Transit Alternative (BTA) Fund	-	45,000.00	\$ 45,000.00
123	Brunswick Area Television (BAT) Fund	171,916.00	263,574.42	\$ 435,490.42
127	Parks Fund	206,930.00	502,217.86	\$ 709,147.86
129	Department of Justice Federal Grant Fund	-	229,109.09	\$ 229,109.09
130	DUI Enforcement & Education Fund	-	10,800.00	\$ 10,800.00
131	Recreation Center Fund	401,731.00	631,456.05	\$ 1,033,187.05
133	Home Improvement Grant Fund (CDBG)	-	43,131.46	\$ 43,131.46
140	Local Fiscal Recovery Fund	186,625.00	114,426.15	\$ 301,051.15
141	Opioid Settlement Fund	-	43,604.60	\$ 43,604.60
Enterprise Funds:				
223	Refuse Fund	73,185.00	2,970,329.00	\$ 3,043,514.00
224	Storm Water Management Fund	34,196.00	1,167,357.24	\$ 1,201,553.24
Capital Improvement Funds:				
300	General Permanent Improvement Fund	-	4,019,541.60	\$ 4,019,541.60
332	Road Levy Fund	-	2,671,609.05	\$ 2,671,609.05
333	Road Improvement Fund	-	3,946,061.43	\$ 3,946,061.43
334	Traffic Control Fund	-	-	\$ -

335	Public Square Fund	-	-	\$	-
336	City Building Improvement Fund	-	268,616.00	\$	268,616.00
337	EPA Grant Fund	-	1,500,000.00	\$	1,500,000.00
339	Fire Improvement Fund	-	-	\$	-
341	Park Improvement Fund	-	1,061,040.00	\$	1,061,040.00
347	North Carpenter Road Improvement Fund	-	1,877,351.06	\$	1,877,351.06
348	Boston Road Improvement Fund	-	93,519.24	\$	93,519.24
353	I-71 / Rt. 303 Enhancement Fund	-	-	\$	-
360	Brunswick Lake Improvement Fund	-	600,762.05	\$	600,762.05
371	OPWC Laurel Road Improvement Fund	-	-	\$	-
372	OPWC Old Eagle Drive Improvement Fund	-	508,785.17	\$	508,785.17
373	OPWC Skyview Drive Improvement Fund	-	904,396.98	\$	904,396.98
374	OPWC Magnolia Drive Improvement Fund	-	1,650,000.00	\$	1,650,000.00
Self Insurance Fund:					
600	Self Insurance Fund	-	3,618,628.00	\$	3,618,628.00
Debt Service Funds:					
771	General Obligation Bond Retirement Fund	-	-	\$	-
782	Special Assessment BRF: Laurel Road (2006)	-	37,037.50	\$	37,037.50
783	Special Assessment BRF: Brunswick Lake - Dam	-	18,948.83	\$	18,948.83
784	Special Assessment BRF: Brunswick Lake - Dredging	-	11,826.19	\$	11,826.19
Agency Funds:					
881	General Trust Agency Fund	-	777,112.50	\$	777,112.50
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	-	35,000.00	\$	35,000.00
887	Residential 1% Building Permit Agency Fund	-	10,000.00	\$	10,000.00
				Grand Total	\$ 89,038,813.79

City of Brunswick, Finance Office

"Exhibit B" : Schedule of Amendments to the Permanent Budget #5 - For informational purposes only
For the Budget Year Ending December 31, 2023

10/9/2023

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
General (#001)			
CLERK PT PS	001-0430-51173	(12,192.00)	Part-time building adm asst position remained vacant for first 9 months of year. Remove the budgeted costs associated with unfilled position.
PERS	001-0430-52223	(1,706.88)	Part-time building adm asst position remained vacant for first 9 months of year. Remove the budgeted costs associated with unfilled position.
MEDITAX	001-0430-52226	(170.69)	Part-time building adm asst position remained vacant for first 9 months of year. Remove the budgeted costs associated with unfilled position.
WORKER'S COMP - BUILDING	001-0430-52274	(365.76)	Part-time building adm asst position remained vacant for first 9 months of year. Remove the budgeted costs associated with unfilled position.
CAPITAL	908-0430-56252	(25,000.00)	Capital purchase of a vehicle being delayed to future years due to ongoing supply chain issues and departmental priority to improve software in 2024.
E.D. INDUCEMENT PROGRAM	001-0490-54285	(29,800.00)	Not anticipated to be needed. Reduce budget to leave approx. \$50,000 unencumbered for 4th quarter 2023.
PROFESSIONAL SERVICES	001-0900-54218	9,500.00	Increased and ongoing legal costs pertaining to planning and zoning matters.
General Fund Total		(59,735.33)	
Police Fund (#114)			
TRANSFER TO CAPITAL	114-0520-99999	(25,000.00)	Reduce capital set aside/transfer in as a result of less fines & forfeitures revenue collected. Revised estimate = \$300,000.
Police Fund Total		(25,000.00)	
Fire Fund (#115/952)			
TRANSFER OUT TO CAPITAL SUBFUND #952	115-0510-99999	41,753.00	Increase capital set aside due to increased rescue billing EMS receipts used for future capital purchases.
Fire Fund Total		41,753.00	
Street R & M Fund (#117)			
ERI-LEAVE PAYOUT (PER ORC)	117-0420-52280	(12,410.00)	Reduce appropriations since no longer anticipated to be needed in FY 2023.
TRANSFER OUT TO CAP #953	117-0420-99999	50,000.00	Increase capital set aside for the Streets Department by an additional \$50,000
Street R & M Fund Total		37,590.00	
Cable TV Fund (#123/#956)			
RET LEAVE PAYOUT	123-0460-52280	(6,033.00)	Reduce appropriations since no longer anticipated to be needed in FY 2023.
INSURANCE	123-0460-54272	(2,000.00)	Reduce appropriations as insurance costs not as high as originally projected on equipment, etc.
Cable TV Fund Total		(8,033.00)	
Opioid Settlement Fund (#141)			
ONEOHIO OPIOID SETTLEMENT PURCH SERV	141-0439-54253	10,970.52	Opioid Settlement recently received not included in the original budget.
Total Opioid Settlement Fund		10,970.52	
Refuse Fund (#223)			
CONTRACTED REFUSE COLLECTION SERVICES	223-0710-54260	(25,000.00)	Reduce appropriations since no longer anticipated to be needed in FY 2023.
Total Refuse Fund		(25,000.00)	
Stormwater Management Fund (#224)			
STORMWATER AREA PLANS	224-0420-54349	(85,000.00)	Per Service Director email dated 09/21/2023 Goodyear Creek & Lower Plum Creek Study Pos no longer needed since part of project purchase orders.
Stormwater Management Enterprise Fund Total		(85,000.00)	
Road Capital Projects Fund (#333)			
OPWC LOAN - SKYVIEW DR PH II	333-0001-58831	(8,372.60)	Project not yet completed and as a result final loan paperwork has not been finalized. Loan payments not expected to occur until 2024 now.
OPWC LOAN - MAGNOLIA DR PH II	333-0001-58832	(8,000.00)	Project not yet completed and as a result final loan paperwork has not been finalized. Loan payments not expected to occur until 2024 now.
CONSTRUCTION-CITY SHARE JEFFERSON/LINCOLN	333-0443-56881	(18,775.50)	No pos outstanding as of September 30, 2023. Project is closed.
ENG/INSP-CITY SHARE JEFFERSON/LINCOLN	333-0443-56883	(12,610.31)	No pos outstanding as of September 30, 2023. Project is closed.
CONCRETE/ ASPHALT REPAIR	333-0474-56870	(100,000.00)	Reduce 2023 appropriations and make available for 2024 and future year projects.
Road Capital Projects Fund Total		(147,758.41)	