

BRUNSWICK CITY FINANCE COMMITTEE

Agenda

MAY 12, 2025

6:15 PM

**or Immediately Following
Safety & Environment Committee**

1. Discussion Items
 - (a) **ORD. NO. 40-2025** - An emergency ordinance to formally close the Traffic Control Device Fund (#334), the Public Square Improvement Fund (#335), the I-71/SR-303 Interchange Enhancement Fund (#353), the Brunswick Lake Fund (#360), the OPWC Old Eagle Drive Improvement Fund (#372), and the OPWC Skyview Drive Improvement Fund (#373). - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
 - (b) **ORD. NO. 42-2025** - An emergency ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2026, through December 31, 2026. - **1st Reading** (Finance Committee, *Administration/Todd Fischer*)
2. General Discussion
3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION



DATE: 5/12/2025

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. 40-2025** - An emergency ordinance to formally close the Traffic Control Device Fund (#334), the Public Square Improvement Fund (#335), the I-71/SR-303 Interchange Enhancement Fund (#353), the Brunswick Lake Fund (#360), the OPWC Old Eagle Drive Improvement Fund (#372), and the OPWC Skyview Drive Improvement Fund (#373). - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

BACKGROUND: On July 12, 1976, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 77-76, creating the Traffic Control Device Fund (#334) to account for a specific program to help alleviate traffic control problems in the City of Brunswick; and

On January 28, 1991, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 9-91, creating the Public Square Improvement Fund (#335) to account for the improvement of Public Square in the City of Brunswick; and

On November 12, 2001, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 135-01, creating the I-71/SR-303 Interchange Enhancement Fund (#353) to account for enhancing the appearance of the I-71/SR-303 interchange in the City of Brunswick; and

On March 16, 1998, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 36-98, creating the Brunswick Lake Fund (#360) to account for the purchase of the Brunswick Lake property in the City of Brunswick; and

On November 23, 2020, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 87-2020, creating the OPWC Old Eagle Drive Improvement Fund (#372) to account for the OPWC monies awarded to the City of Brunswick; and

On December 13, 2021, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 112-2021, creating the OPWC Skyview Drive Improvement Fund (#373) to account for the OPWC monies awarded to the City of Brunswick; and

All obligations, for the listed funds, have been incurred and paid, and no outstanding obligations exist.

PURPOSE AND EXPLANATION:

These funds are no longer needed for the purposes for which they were created, and all outstanding advances have been repaid. See additional information in background section.

IMPLEMENTATION SCHEDULE:

This Council authorizes and directs the Director of Finance to close and remove Funds #334, #335, #353, #360, #372, and #373 from the City's Statement of Cash Position. This ordinance is declared to be an emergency measure necessary for the immediate preservation of public peace, property, health, safety, welfare, and providing for the usual daily operation of a municipal department, and for further reason to maintain timely and accurate accounting information by formally closing these dormant funds before finalizing the May 2025 financial reports.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY:

No financial impact to close these funds as there are no dollars assigned to any.

RECOMMENDED ACTION:

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

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

This ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety, welfare, and to provide for the usual daily operation of a municipal department, and for further reason to maintain timely and accurate accounting information by allowing for the closing of the unneeded accounts before the close of May 2025.

ADDITIONAL INFORMATION:

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 40-2025



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

AN EMERGENCY ORDINANCE TO FORMALLY CLOSE THE TRAFFIC CONTROL DEVICE FUND (#334), THE PUBLIC SQUARE IMPROVEMENT FUND (#335), THE I-71/SR-303 INTERCHANGE ENHANCEMENT FUND (#353), THE BRUNSWICK LAKE FUND (#360), THE OPWC OLD EAGLE DRIVE IMPROVEMENT FUND (#372), AND THE OPWC SKYVIEW DRIVE IMPROVEMENT FUND (#373).

WHEREAS: On July 12, 1976, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 77-76, creating the Traffic Control Device Fund (#334) to account for a specific program to help alleviate traffic control problems in the City of Brunswick; and

WHEREAS: On January 28, 1991, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 9-91, creating the Public Square Improvement Fund (#335) to account for the improvement of Public Square in the City of Brunswick; and

WHEREAS: On November 12, 2001, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 135-01, creating the I-71/SR-303 Interchange Enhancement Fund (#353) to account for enhancing the appearance of the I-71/SR-303 interchange in the City of Brunswick; and

WHEREAS: On March 16, 1998, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 36-98, creating the Brunswick Lake Fund (#360) to account for the purchase of the Brunswick Lake property in the City of Brunswick; and

WHEREAS: On November 23, 2020, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 87-2020, creating the OPWC Old Eagle Drive Improvement Fund (#372) to account for the OPWC monies awarded to the City of Brunswick; and

WHEREAS: On December 13, 2021, the Council of the City of Brunswick, Ohio, adopted Ordinance Number 112-2021, creating the OPWC Skyview Drive Improvement Fund (#373) to account for the OPWC monies awarded to the City of Brunswick; and

WHEREAS: All obligations, for the listed funds, have been incurred and paid, and no outstanding obligations exist; and

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

SECTION 1: These funds are no longer needed for the purpose for which each fund was created:

1. Traffic Control Device Fund (Fund# 334)
2. Public Square Improvement Fund (Fund# 335)
3. I-71/SR-303 Interchange Enhancement Fund (Fund# 353)
4. Brunswick Lake Fund (Fund# 360)
5. OPWC Old Eagle Drive Improvement Fund (Fund# 372)
6. OPWC Skyview Drive Improvement Fund (Fund# 373)

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 40-2025



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 to maintain timely and accurate accounting information.

PASSED: 1st Reading _____

2nd Reading _____

Rules Suspended: AYES _____ NAYS _____

ADOPTED: _____ AYES _____ NAYS _____

ATTEST: _____
Clerk of Council
Laura Timura

PROPOSED LEGISLATION



DATE: 5/12/2025
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. 42-2025 - An emergency ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2026, through December 31, 2026. - 1st Reading (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 2026 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 2026 property tax estimates are expected to be released by the fall of 2025.

IMPLEMENTATION SCHEDULE: The recommended time schedule is for 2 readings with an emergency clause and suspension of the rules. The anticipated passage is anticipated to be on second reading May 19, 2025. The filing of the 2026 tax budget with the Medina County Auditor's Office is expected to take place thereafter but prior to the next regularly scheduled Council meeting on June 9th, 2025.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY:

RECOMMENDED ACTION:

Table with 2 columns: Action Type, Recommendation. Rows: One Reading (No), Two Readings (Yes), Three Readings (No), Emergency (Yes).

Suspension of Rules Yes

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

Recommend approval after two readings as an emergency 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 records as it cannot be changed once the agenda is set. The Finance Director's signature is in draft form until the City Council formally adopts the Tax Budget by legislation. If the City Council does not adopt the tax budget by legislation, this document should simply remain as a draft.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 42-2025



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

AN EMERGENCY ORDINANCE AUTHORIZING AND ADOPTING THE PROPOSED TAX BUDGET FOR THE CITY OF BRUNSWICK, OHIO FOR THE YEAR BEGINNING JANUARY 1, 2026 THROUGH DECEMBER 31, 2026.

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.

WHEREAS: 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, 2026 and ending December 31, 2026.

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 statute 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 _____

Rules Suspended: AYES _____ NAYS _____

ADOPTED: _____ AYES _____ NAYS _____

ATTEST: _____

Clerk of Council
Laura E. Timura

City of Brunswick
Medina County, Ohio
 May 19, 2025

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, 2026 has been adopted by Council and is herewith submitted for consideration of the Budget Commission

Signed: Yodd 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	BUDGET YEAR AMOUNT REQUEST OF BUDGET COMM. INSIDE / OUTSIDE	For Budget Commission Use		For County Auditor Use	
		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	
FUND				INSIDE 10 MILL LIMIT BUDGET YEAR	OUTSIDE 10 M. LIMIT BUDGET YEAR
	1	2	3	4	5
GOVERNMENTAL FUNDS:					
GENERAL FUND	\$ 2,571,000 *				
SPECIAL REVENUE FUNDS:					
FIRE FUND					
POLICE FUND - POLICE PENSION	335,300 *				
ROAD LEVY FUND	878,900 *				
PROPRIETARY FUNDS					
DEBT SERVICE FUNDS:					
G.O. FIRE STATION SUB-FUND	916,600 *				
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	\$ 4,701,800 *	\$ -	\$ -	\$ -	\$ -

* 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 21, 2025 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 2025.

Note: The above also excludes any additional property taxes that may be passed by the electorate 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 11/07/2023, not to exceed 10 years. Authorized purposes under Section 5705.19 (G), R.C.	1.2 mills	878,900 **
General Obligation Bond Retirement Fire Station Sub-Fund, Levy authorized by voters on 05/02/2023, not to exceed 20 years. Authorized under Section 133.18, R.C.	0.82 mills	916,600 **
_____ 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:	2.02	1,795,500
TOTAL ALL FUNDS	2.02	\$ 1,795,500

** Agrees to the amount listed on the County Auditor's Certificate of Estimated Resources dated March 21, 2025. Tax revenue estimate for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2025.

MEDINA COUNTY
BUDGET
OF

CITY OF BRUNSWICK

FOR FISCAL YEAR
BEGINNING JANUARY 1, 2026

_____, 20__

County Auditor

Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2026, 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, **2026**

FUND	Estimated Unencumbered Balance January 1, 2026	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	28,431,493	2,268,838	-	798,265	302,162	34,615,265	66,416,023
Special Revenue Funds	42,316,561	295,893	-	-	39,407	25,688,311	68,340,172
Debt Service Funds	2,230,100	899,961	-	-	16,639	72,429	3,219,129
Capital Project Funds	33,350,823	863,764	-	-	15,136	9,785,908	44,015,631
INTERNAL SERVICE FUND	635,585	-	-	-	-	4,597,468	5,233,053
PROPRIETARY FUND TYPE:							
Enterprise Funds	5,994,934	-	-	-	-	4,817,513	10,812,447
FIDUCIARY FUND TYPE:							
Trust and Agency Funds	265,357	-	-	-	-	970,000	1,235,357
TOTAL ALL FUNDS	\$ 113,224,853	\$ 4,328,456	\$ -	\$ 798,265	\$ 373,344	\$ 80,546,893	\$ 199,271,811

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 Unencumbered Balance January 1, 2026	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	28,431,493	2,268,838	-	798,265	302,162	34,615,265	66,416,023
General Fund	28,431,493	2,268,838	-	798,265	302,162	34,615,265	66,416,023
SPECIAL REVENUE FUNDS:							
Court Fees Fund	29,646	-	-	-	-	21,000	50,646
FEMA Grant Fund	-	-	-	-	-	-	-
Police Fund	14,836,247	295,893	-	-	39,407	10,610,694	25,782,241
Fire Fund	14,995,314	-	-	-	-	8,434,384	23,429,698
Street Repair & Maintenance Fund	6,511,865	-	-	-	-	4,227,553	10,739,418
State Highway Fund	744,173	-	-	-	-	190,913	935,086
Law Enforcement Trust Fund	72,594	-	-	-	-	500	73,094
Brunswick Transit Alternative Fund	602,476	-	-	-	-	35,000	637,476
RLF CDBG Fund	-	-	-	-	-	-	-
Brunswick Area Television Fund	864,414	-	-	-	-	360,747	1,225,161
Parks Fund	1,737,693	-	-	-	-	730,750	2,468,443
DOJ Federal Grant Fund	-	-	-	-	-	-	-
Enforcement & Education	16,397	-	-	-	-	2,500	18,897
Recreation Center Fund	1,901,198	-	-	-	-	1,074,250	2,975,448
CHIP (HOME) Fund	4,544	-	-	-	-	20	4,564
Opioid Settlement Fund	-	-	-	-	-	-	-
TOTAL SPECIAL REVENUE FUNDS	42,316,561	295,893	-	-	39,407	25,688,311	68,340,172
DEBT SERVICE FUNDS:							
General Obligation Debt Fund	1,196,799	-	-	-	-	-	1,196,799
General Obligation Bond Ret Fire Station Sub-Fund	980,824	899,961	-	-	16,639	-	1,897,424
S.A. Laurel Road Improvement Fund (2006)	40,545	-	-	-	-	42,358	82,903
S. A. Bruns Lake - Dam Improvement Fund	6,032	-	-	18,513	-	18,513	24,545
S. A. Bruns Lake - Dredging Improvement Fund	5,900	-	-	-	-	11,558	17,458
TOTAL DEBT SERVICE FUNDS	2,230,100	899,961	-	-	16,639	72,429	3,219,129
CAPITAL PROJECT FUNDS:							
Capital Project Improvement Fund	17,091,230	-	-	-	-	3,471,846	20,563,076
Road Levy Improvement Fund	371,228	863,764	-	-	15,136	861,000	2,111,128
Road Capital Improvement Fund	14,800,252	-	-	-	-	4,520,562	19,320,814
Traffic Control Improvement Fund	-	-	-	-	-	-	-
Public Square Improvement Fund	-	-	-	-	-	-	-
City Hall Expansion/Improvement Fund	463	-	-	-	-	85,000	85,463
Fire Improvement Fund	-	-	-	-	-	-	-
Parks City-Wide Improvement Fund	476,310	-	-	-	-	837,500	1,313,810
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	-	-	-	-	-	-	-
Fire Station Improvement Fund	180,000	-	-	-	-	10,000	190,000
Brunswick Lake Improvement Fund	-	-	-	-	-	-	-
OPWC Laurel/Maxwell Intersection Fund	-	-	-	-	-	-	-
OPWC Magnolia Dr Impr. Fund	-	-	-	-	-	-	-
OPWC Pepperwood Dr Impr. Fund	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS	33,350,823	863,764	-	-	15,136	9,785,908	44,015,631
INTERNAL SERVICE FUNDS:							
Internal Service Fund	635,585	-	-	-	-	4,597,468	5,233,053
INTERNAL SERVICE FUNDS	635,585	-	-	-	-	4,597,468	5,233,053

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

FUND	Estimated Unencumbered Balance January 1, 2026	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
ENTERPRISE FUNDS:							
Storm Water Management Fund	3,810,076	-	-	-	-	1,321,791	5,131,867
Refuse Fund	2,184,858	-	-	-	-	3,495,722	5,680,580
TOTAL ENTERPRISE FUNDS	5,994,934	-	-	-	-	4,817,513	10,812,447
TRUST AND AGENCY FUNDS							
Recreation Programs Fund	1,030	-	-	-	-	-	1,030
General Trust Fund	178,661	-	-	-	-	750,000	928,661
Unclaimed Money Fund	35,344	-	-	-	-	20,000	55,344
Twelve Step Recovery Fund	-	-	-	-	-	-	-
Family Violence Program Fund	3,307	-	-	-	-	-	3,307
Flex Spending Plan Fund	47,015	-	-	-	-	140,000	187,015
Non-Residential 3% Assessment	-	-	-	-	-	50,000	50,000
Residential 1% Assessment	-	-	-	-	-	10,000	10,000
TOTAL TRUST AND AGENCY FUNDS	265,357	-	-	-	-	970,000	1,235,357
TOTAL ESTIMATED RESOURCES (memorandum Only)	\$ 113,224,853	\$ 4,328,456	\$ -	\$ 798,265	\$ 373,344	\$ 80,546,893	\$ 199,271,811

This Exhibit is to be used for the General Fund Only

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	BUDGET YEAR ESTIMATED FOR 2025	BUDGET YEAR ESTIMATED FOR 2026
1	2	3	4	5
REVENUES:				
Local Taxes:				
General Property Tax - Real Estate	\$ 2,271,164	\$ 2,280,187	\$ 2,275,344	\$ 2,268,838
Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	27,316,855	27,849,113	28,190,761	28,895,530
Other Local Taxes - Police Pension	-	-	-	-
Total Local Taxes	\$ 29,588,019	\$ 30,129,300	\$ 30,466,105	\$ 31,164,368
Intergovernmental Revenues:				
State Shared Taxes & Permits:				
Local Government	809,719	778,064	793,352	798,265
Estate Tax				
Cigarette Tax	1,160	1,141	1,100	1,100
Lodging Tax	83,939	96,855	92,000	95,000
Liquor and Beer Permits	34,947	32,382	28,000	30,000
Deregulation - Municipal Income Tax	36,498	5,058	20,000	15,000
Deregulation - Property Tax				
Property Tax Allocation - Rollback	\$ 299,575	\$ 303,675	\$ 295,656	\$ 302,162
Immobilization				
Personal Property Tax Exemption				
Other Charges for Services - Govt Only	5,000	-	-	-
Other State Shared Taxes and Permits	-	-	-	-
Total State Shared Taxes and Permits	\$ 1,270,838	\$ 1,217,175	\$ 1,230,108	\$ 1,241,527
Grants or Aid				
Federal Grants	-	-	-	-
Other Grants or Aid	-	-	-	-
Total Grants or Aid	-	-	-	-
Total Intergovernmental Revenues	\$ 1,270,838	\$ 1,217,175	\$ 1,230,108	\$ 1,241,527
Special Assessments - Weeds	30,867	31,298	30,000	40,000
Charges for Services				
Fees/Lease Income	16,000	16,650	15,000	9,000
Cemetery	2,715	1,340	3,500	3,536
Dispatch				
Senior Activities	-	-	-	-
Total Charges for Services	\$ 18,715	\$ 17,990	\$ 18,500	\$ 12,536
Fines, Licenses, and Permits	888,230	977,423	1,506,747	1,079,241
Interest Earnings	2,872,757	3,767,903	3,732,441	2,290,558
Miscellaneous - Miscellaneous	5,535	90,103	4,300	4,300
Other Financing Sources:				
Transfers	193,811	356,450	282,500	132,500
Advances	1,979,205	2,595,660	2,218,069	2,019,500
Total Other Financing Sources	\$ 2,173,016	\$ 2,952,110	\$ 2,500,569	\$ 2,152,000
TOTAL REVENUE	\$ 36,847,977	\$ 39,183,302	\$ 39,488,770	\$ 37,984,530

This Exhibit is to be used for the General Fund Only

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	BUDGET YEAR ESTIMATED FOR 2025	FORECASTED 2026
1	2	3	4	5
EXPENDITURES:				
Security of Persons & Property**				
Personal Services	\$ 71,277	\$ 71,528	\$ 84,268	\$ 87,639
Benefits & Insurance	53,993	56,579	62,571	66,310
Contractual Services	1,026	1,055	6,000	6,000
Supplies & Materials	1,735	1,404	4,350	4,500
Capital Outlay	398	-	3,000	46,250
Total Security of Persons & Property	<u>128,429</u>	<u>130,566</u>	<u>160,189</u>	<u>210,699</u>
Public Health Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services - Cemetery	15,917	19,043	25,190	30,000
Supplies & Materials	-	120	500	500
Capital Outlay	-	-	-	-
Total Public Health Services	<u>\$ 15,917</u>	<u>\$ 19,163</u>	<u>\$ 25,690</u>	<u>\$ 30,500</u>
Leisure Time Activities				
Personal Services	78,889	81,254	90,551	94,173
Benefits & Insurance	57,284	60,260	67,536	71,558
Contractual Services	824	604	3,887	4,000
Supplies & Materials	190	-	650	750
Capital Outlay	1,070	148	-	-
Total Leisure Time Activities	<u>\$ 138,257</u>	<u>\$ 142,266</u>	<u>\$ 162,624</u>	<u>\$ 170,481</u>
Community Environment				
Personal Services	509,680	546,995	651,356	677,410
Benefits & Insurance	258,108	248,331	322,884	341,269
Contractual Services	491,646	434,975	921,845	863,750
Supplies & Materials	14,313	12,703	30,000	30,750
Capital Outlay	4,339	26,531	6,200	150
Total Community Environment	<u>\$ 1,278,086</u>	<u>\$ 1,269,535</u>	<u>\$ 1,932,285</u>	<u>\$ 1,913,329</u>
Basic Utility Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	BUDGET YEAR ESTIMATED FOR 2025	FORECASTED 2026
1	2	3	4	5
(Expenditures Continued)				
Transportation				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Transportation	\$ -	\$ -	\$ -	\$ -
General Government				
Personal Services	1,392,149	1,419,914	1,565,210	1,615,970
Benefits & Insurance	805,936	845,043	1,002,145	1,036,077
Contractual Services	1,311,788	1,236,220	1,998,214	1,953,187
Supplies & Materials	27,671	26,906	77,530	76,120
Capital Outlay	183,298	73,113	209,220	264,925
Total General Government	\$ 3,720,842	\$ 3,601,196	\$ 4,852,319	\$ 4,946,279
Debt Service				
Redemption of Principal	-	-	-	-
Interest	-	-	-	-
Other - Debt Service	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -
Other Uses of Funds				
Transfers / Advances Out	27,633,828	30,253,036	31,846,179	28,569,846
Contingencies	-	-	-	-
Other Uses of Funds	-	-	-	-
Total Other Uses of Funds	\$ 27,633,828	\$ 30,253,036	\$ 31,846,179	\$ 28,569,846
TOTAL EXPENDITURES	\$ 32,915,359	\$ 35,415,762	\$ 38,979,285	\$ 35,841,134
Revenues Over / (Under) Expenditures	3,932,618	3,767,540	509,485	2,143,396
Beginning Fund Balance	21,155,280	25,087,898	27,922,008	28,431,493
Ending Cash Fund Balance	25,087,898	28,855,438	28,431,493	30,574,889
Estimated Encumbrances (outstanding at year end)	-	933,430	-	-
Estimated Ending Unencumbered Fund Balances	\$ 25,087,898	\$ 27,922,008	\$ 28,431,493	\$ 30,574,889

FUND NAME : GENERAL BOND RETIREMENT FUND

EXHIBIT 2

FUND TYPE/CLASSIFICATION : DEBT SERVICE FUND

This Exhibit is to be used for the General Bond Retirement Fund Only (Includes G.O. Bond Retirement Fire Station Sub Fund)

DESCRIPTION	2023 ACTUAL	2024 ACTUAL	BUDGET YEAR ESTIMATED FOR 2025	FORECASTED 2026
1	2	3	4	5
REVENUES:				
Local Taxes:				
General Property Tax - Real Estate	\$ -	\$ 904,490	\$ 899,961	\$ 899,961
Municipal Income Tax	-	-	-	-
Total Local Taxes	\$ -	\$ 904,490	\$ 899,961	\$ 899,961
Intergovernmental:				
Rollback	-	16,723	\$ 16,639	\$ 16,639
Total Intergovernmental	\$ -	\$ 16,723	\$ 16,639	\$ 16,639
Interest:				
Interest Receipts	-	30,624	4,310	-
Total Interest	\$ -	\$ 30,624	\$ 4,310	\$ -
Other Financing Sources:				
Bond Proceeds	-	-	-	-
Premium on Bond/Note Sale	-	1,042,519	-	-
Miscellaneous	-	-	-	-
Total Other Financing Sources	\$ -	\$ 1,042,519	\$ -	\$ -
TOTAL REVENUE	\$ -	\$ 1,994,356	\$ 920,910	\$ 916,600
EXPENDITURES:				
General Government				
Auditor / Treasurer Fees	-	11,975	25,000	25,000
Legal Fees/Cost of Issuance	-	168,300	-	-
Total General Government	\$ -	\$ 180,275	\$ 25,000	\$ 25,000
Debt Service				
Estimated Bond Principal Payment	-	350,000	380,000	400,000
Estimated Bond Interest Payment	-	416,667	582,500	563,500
Total Debt Service	\$ -	\$ 766,667	\$ 962,500	\$ 963,500
TOTAL EXPENDITURES	\$ -	\$ 946,942	\$ 987,500	\$ 988,500
Revenues Over / (Under) Expenditures	-	1,047,414	(66,590)	(71,900)
Beginning Unencumbered Balance	1,196,799	1,196,799	2,244,213	2,177,623
Ending Cash Fund Balance	1,196,799	2,244,213	2,177,623	2,105,723
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balances	\$ 1,196,799	\$ 2,244,213	\$ 2,177,623	\$ 2,105,723

*The \$1,196,799 in the debt service fund has been internally earmarked to retire inside millage debt in situations that alternative funding sources may run short. Some of the stormwater outstanding debt matures in 2029 & the remainder in 2032. All of the \$1,196,799 in funds existed prior to the Fire Station Issue7 passing on May 2, 2023. The property tax receipts, bond premiums & bonds obligation payments on the Fire Station will be maintained in a separate General Obligation Bond Retirement Fire Station Sub Fund #772 as to not commingle those funds with any other. The presentation above, includes all General Obligation Bond & related sub funds combined. Special Assessment Bond sub funds are excluded above but are listed separately in this document.

Since 2013, all outstanding storm water debt has been paid from the Storm Water Enterprise Fund. Expected to continue provided revenue sources remain sufficient.

The City also has traffic signalization debt and is currently being paid from the State Highway Fund #118, provided revenue sources remain sufficient.

FUND	Estimated Unencumbered Balance January 1, 2026	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			Estimated Unencumbered Balance December 31, 2026
							Personal Service	Other	Total	
GOVERNMENTAL FUND TYPE:										
SPECIAL REVENUE FUNDS:										
Court Fees Fund	29,646	-	-	21,000	21,000	50,646	6,170	16,142	22,312	28,334
FEMA Grant Fund	-	-	-	-	-	-	-	-	-	-
Police Fund	14,836,247	295,893	39,407	10,610,694	10,945,994	25,782,241	5,484,908	5,606,630	11,091,538	14,690,703
Fire Fund	14,995,314	-	-	8,434,384	8,434,384	23,429,698	3,204,288	6,245,315	9,449,603	13,980,095
Street Repair & Maintenance Fund	6,511,865	-	-	4,227,553	4,227,553	10,739,418	1,464,360	2,965,554	4,429,914	6,309,504
State Highway Fund	744,173	-	-	190,913	190,913	935,086	152,412	152,412	152,412	782,674
Law Enforcement Trust Fund	72,594	-	-	500	500	73,094	-	6,200	6,200	66,894
Brunswick Transit Alternative Fund	602,476	-	-	35,000	35,000	637,476	-	60,000	60,000	577,476
Brunswick Area Television Fund	864,414	-	-	360,747	360,747	1,225,161	175,811	231,658	407,469	817,692
Parks Fund	1,737,693	-	-	730,750	730,750	2,468,443	232,461	579,039	811,500	1,656,943
Enforcement & Education	16,397	-	-	2,500	2,500	18,897	-	-	-	18,897
Recreation Center Fund	1,901,198	-	-	1,074,250	1,074,250	2,975,448	476,105	729,198	1,205,303	1,770,145
CHIP (HOME) Fund	4,544	-	-	20	20	4,564	-	4,564	4,564	-
TOTAL SPECIAL REVENUE FUNDS	42,316,561	295,893	39,407	25,688,311	26,023,611	68,340,172	11,044,102	16,596,712	27,640,814	40,699,358
DEBT SERVICE FUNDS:										
General Obligation Debt Fund	1,196,799	-	-	-	-	1,196,799	-	-	-	1,196,799
General Obligation Bond Ret Fire Station Sub-Fund	980,824	899,961	16,639	-	916,600	1,897,424	-	988,500	988,500	908,924
S.A. Laurel Road Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Center Road Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Crosscreek Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. South Carpenter Road Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Laurel West Waterline Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Grafton Phase III Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. South Industrial Park Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Laurel Road (2006) Improvement Fund	40,545	-	-	42,358	42,358	82,903	-	27,313	27,313	55,590
S. A. Bruns Lake - Dam Improvement Fund	6,032	-	-	18,513	18,513	24,545	-	18,949	18,949	5,596
S. A. Bruns Lake - Dredging Improvement Fund	5,900	-	-	11,558	11,558	17,458	-	11,826	11,826	5,632
TOTAL DEBT SERVICE FUNDS	2,230,100	899,961	16,639	72,429	989,029	3,219,129	-	1,046,588	1,046,588	2,172,541
CAPITAL PROJECT FUNDS:										
CDBG Fund	-	-	-	-	-	-	-	-	-	-
Capital Project Improvement Fund	17,091,230	-	-	3,471,846	3,471,846	20,563,076	-	3,500,000	3,500,000	17,063,076
Road Levy Improvement Fund	371,228	863,764	15,136	861,000	1,739,900	2,111,128	-	1,739,900	1,739,900	371,228
Road Capital Improvement Fund	14,800,252	-	-	4,520,562	4,520,562	19,320,814	-	4,500,000	4,500,000	14,820,814
Traffic Control Improvement Fund	-	-	-	-	-	-	-	-	-	-
Public Square Improvement Fund	-	-	-	-	-	-	-	-	-	-
City Building Improvement Fund	463	-	-	85,000	85,000	85,463	-	85,000	85,000	463
Fire Improvement Fund	-	-	-	-	-	-	-	-	-	-
Parks City-Wide Improvement Fund	476,310	-	-	837,500	837,500	1,313,810	-	800,000	800,000	513,810
Ohio Environ Improv Program Fed Grant Fund	-	-	-	-	-	-	-	-	-	-
North Carpenter Road Improvement Fund	-	-	-	-	-	-	-	-	-	-
Boston Road Improvement Fund	431,340	-	-	-	-	431,340	-	-	-	431,340
1-71 / Route 303 Enhancement Fund	-	-	-	-	-	-	-	-	-	-
Fire Station Improvement Fund	180,000	-	-	10,000	10,000	190,000	-	190,000	190,000	-
Brunswick Lake Improvement Fund	-	-	-	-	-	-	-	-	-	-
OPWC Old Eagle Dr Imp. Fund	-	-	-	-	-	-	-	-	-	-
OPWC Sky View Dr Impr. Fund	-	-	-	-	-	-	-	-	-	-
OPWC Magnolia Dr Impr. Fund	-	-	-	-	-	-	-	-	-	-
OPWC Pepperwood Dr Impr. Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS	33,350,823	863,764	15,136	9,785,908	10,664,808	44,015,631	-	10,814,900	10,814,900	33,200,731
INTERNAL SERVICE FUNDS:										
Internal Service Fund	635,585	-	-	4,597,468	4,597,468	5,233,053	-	4,597,468	4,597,468	635,585
TOTAL INTERNAL SERVICE FUNDS	635,585	-	-	4,597,468	4,597,468	5,233,053	-	4,597,468	4,597,468	635,585

FUND	Estimated Unencumbered Balance January 1, 2026	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			Estimated Unencumbered Balance December 31, 2026
							Personal Service	Other	Total	
PROPRIETARY:										
ENTERPRISE FUNDS:										
Storm Water Management Fund	3,810,076	-	-	1,321,791	1,321,791	5,131,867	39,034	1,495,621	1,534,655	3,597,212
Refuse Fund	2,184,858	-	-	3,495,722	3,495,722	5,680,580	81,137	3,486,410	3,567,547	2,113,033
TOTAL ENTERPRISE FUNDS	5,994,934	-	-	4,817,513	4,817,513	10,812,447	120,171	4,982,031	5,102,202	5,710,245
FIDUCIARY:										
TRUST AND AGENCY FUNDS										
Recreation Programs Fund	1,030	-	-	-	-	1,030	-	-	-	1,030
General Trust Fund	178,661	-	-	750,000	750,000	928,661	-	750,000	750,000	178,661
Unclaimed Money Fund	35,344	-	-	20,000	20,000	55,344	-	20,000	20,000	35,344
Family Violence Program Fund	3,307	-	-	-	-	3,307	-	-	-	3,307
Flex Spending Plan Fund	47,015	-	-	140,000	140,000	187,015	-	140,000	140,000	47,015
Non-Residential 3% Assessment Fee	-	-	-	50,000	50,000	50,000	-	50,000	50,000	-
Residential 1% Assessment Fee	-	-	-	10,000	10,000	10,000	-	10,000	10,000	-
TOTAL TRUST AND AGENCY FUNDS	265,357	-	-	970,000	970,000	1,235,357	-	970,000	970,000	265,357
TOTAL FOR MEMORANDUM ONLY	\$ 84,793,360	\$ 2,059,618	\$ 71,182	\$ 45,931,628	\$ 48,062,428	\$ 132,855,788	\$ 11,164,273	\$ 39,007,698	\$ 50,171,971	\$ 82,683,817

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, 2026	BUDGET YEAR	
							Amount Required for Principal and Interest 1/1 - 12/31 2026	Amount Receivable from Other Sources to Meet Debt Payments 1/1 - 12/31 2026
INSIDE 10 MILL LIMIT:								
<u>Payable from Bond Retirement Fund</u>								
Only if other sources become insufficient								
<u>Payable from Other Sources</u>								
Traffic Signalization Imp. Bonds \$1,320,000 '@	n/a	November 2012	December 2031	#86-12	2.00%-4.00%	520,000	100,800	100,800
Storm Sewer Improvement Bonds \$1,155,000* @	n/a	November 2012	December 2031	#87-12	2.00%-4.00%	360,000	74,400	74,400
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%	1,229,873	336,132	336,132
TOTAL								
OUTSIDE 10 MILL LIMIT:								
<u>Payable from Bond Retirement Fund</u>								
Fire Station Improvement Bonds \$12,000,000 #	Election 5/2/2023	03/21/2024	12/01/2043	#103-2023	5.000%	11,270,000	963,500	916,600
TOTAL								
						<u>\$ 13,379,873</u>	<u>\$ 1,474,832</u>	<u>\$ 1,427,932</u>

* 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 ACFR. However, the balance in the General Obligation Bond Retirement Fund will be used if other funding sources become insufficient.

@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 be paid from revenue sources in the State Highway Fund and the Storm Sewer debt obligations are to be paid from the storm water fees collected in the Storm Water Fund. However, the balance in the General Obligation Bond Retirement Fund will be used if other funding sources become insufficient.

The estimated property tax receipts for 0.82 mills agrees to the amount listed on the County Auditor's Certificate of Estimated Resources dated March 21, 2025. Tax revenue estimate for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2025. The premium collected on the issuance of bonds should, for at least several years, cover estimated shortages in annual property tax receipts vs. debt obligation payments due. The City has established a separate G.O. Bond Retirement Fire Station Sub-Fund #772 to account for the premiums and property tax receipts for the retirement of debt obligations, not to commingle it with any other debt funds.

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.