



# THE CITY OF BRUNSWICK, OHIO

## 2024 BUDGET & CAPITAL PROGRAM



DEDICATED 2012  
TO HONOR ALL THAT HAVE  
SERVED OUR COUNTRY  
AMER. LEGION POST 234  
CMDR. JOSEPH J. TAKO  
V.E.W. POST 9520  
CMDR. NORMAN J. CERNY

TO HONOR  
THE BRAVE VETERANS  
OF OUR COMMUNITY  
WHO SERVED OUR COUNTRY  
WITH VALOR

DEDICATED AND ERECTED  
BY THE AMERICAN LEGION AND U.S.A. W.  
BOUNDED  
BY THE CITIZENS OF BRUNSWICK  
MAY 30, 1964

City of Brunswick, Ohio -  
4095 Center Road - Brunswick, OH 44212  
www.brunswick.oh.us - 330-225-9144

# CITY OF BRUNSWICK

**MAYOR**  
RON FALCONI

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

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KRISTY PIPER  
TIM SMITH

November 20, 2023

Council President and Finance Committee Chair, Nicholas Hanek and Members of City Council:

It is a pleasure to submit the proposed 2024 Operating Budget (in a summary format) as prescribed by Ohio Revised Code Section 5705. This transmittal has been designed to focus on the major items of the budget and should significantly limit focus on the details that make up this budget. However, it should be noted that the detailed information (historical and five-year forecasted information) to support this summary budget is available for discussion and will be later converted to a PDF document. The PDF 2024 budget document will be posted on the website at [www.brunswick.oh.us](http://www.brunswick.oh.us) and this transmittal will be incorporated into that document.

The supporting detailed budget documents present a historical, present and future financial outlook for the main operational funds to help the reader gain an understanding of how the City's finances have changed over time and are currently trending. Furthermore, by including this information, City Council and others can see the financial impact of decisions and other policies made in the past and today. Specific to the current budget year, the City's budget is the legislative means to allocate estimated resources (receipts) in order to lawfully appropriate for services, operations, capital outlay, and permanent improvement project needs. This budget and supporting detailed information are intended to provide City Council and all other users with all the financial data necessary to gain a full understanding of the City's financial standing for the 2024 budget year as well as the past and future years. This year's budget presentation includes a feature showing comparisons of various budgeted revenues and expenditures as they were prior to the 2008 economic downturn (FY 2007) compared to eighteen years later. The budget presentation also shows historical information in five-year increments from 2007 up until 2017. Beginning with 2021, each historical or forecasted year is shown individually through 2028. These additional features will demonstrate to the reader which services or revenues have been prioritized financially and which ones have not been over the past eighteen years and as forecasted moving forward. These features also demonstrate how and where the City has become more efficient and reallocated resources to other areas of the budget for various infrastructure improvements and safety services.

The financial information is presented on a cash basis of accounting which means that receipts and expenditures are recognized when they are actually received and spent (not necessarily when incurred). Furthermore, City Council has determined in accordance with state law that the appropriate level of City Council's budgetary control be at the fund, department and personal service line-item level. This allows the Administration some budgetary flexibility to amend the budget as needed while maintaining City Council's overall spending control. Exhibit A – referred to in the Budget Ordinance is a two-page budget summary of all funds and departments under the legislative control of City Council. Exhibit A is presented in a format required by Ohio Revised Code Section 5705.38 (C).

This transmittal includes an outline of the budget process; explanation of City Council's role; description of the budget composition; an administrative summary of the 2024 budget and related highlights; a high-level review of the most significant City receipts and expenditures; a synopsis/review of the City's past financial situation prior to the economic downturn to eighteen years later, financial accomplishments and the latest strategic financial plan; and a concluding summary.



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## **The Budget Process**

The Administration has taken the past several months to gather the financial information presented in this report. The Finance Department led the process and created and maintained all the financial spreadsheets used to create the tables and graphs. The administrative process has consisted of the following steps:

- 1) Budget spreadsheets were updated to show the 2007 actuals (prior to the 2008 economic downturn), 2012 and 2017 actuals to reflect incremental five-year historical views, 2021-2022 consecutive year actuals and the 2023 current budget activity as of October 20, 2023 (cutoff for this presentation).
- 2) Budget instructions and related information were distributed to the departments on July 12, 2023.
- 3) Departments compiled their 2024 budget & five-year capital requests.
- 4) Reductions/increases and suggested changes were made as a result of administrative reviews and budget meetings with the departments, Finance Director and City Manager.
- 5) Final compilation of the 2024 budget proposal, including all capital and grant budgets, and this budget transmittal.
- 6) Five Year Capital Program and Public Hearing will be held concurrently with the 2024 annual appropriation budget presentation to the Finance Committee and members of City Council on November 20, 2023.
- 7) Final 2024 budget summary will be delivered to City Council on November 20, 2023.
- 8) Five different pieces of legislation pertaining to the 2024 budget proposal have been included with this transmittal and, if acceptable to City Council, are expected to be placed on the November 27, 2023 Council meeting for two readings with requested passage consideration as an emergency. If passed, it will give the City's Finance Department about two to three weeks to get everything in order and in place before January 1, 2024 and also allow departments more time to place orders for larger items that are still experiencing supply issues and delays.
- 9) The Finance Director will enter the Council approved 2024 budget information onto the City's financial system during December 2023 and work with the Brunswick Area Television to post the 2024 Budget Document on the City's website.

## **City Council's Role**

The Ohio Revised Code and the Brunswick City Charter establishes City Council's role in the overall budgeting and expenditure process. City Council is the governing body that is responsible for setting priorities and for approving the City's budget to make sure it aligns with those priorities and direction. This includes setting the long-term financial direction of the City by outlining specific priorities for service and capital improvements and taxation levels necessary to achieve those priorities.

## **Budget composition**

The 2024 Budget is made up of operational funds (funds reliant on income tax dollars in whole or part and those funds non-reliant or independent of income taxes), capital/grant funds, special assessment funds and agency funds. The operational funds are generally perpetual in nature and therefore require continuous receipts to maintain. The following is a list of the significant operational funds:

<b>Fund #</b>	<b>Significant Operational Funds (Reliant on Income Taxes in Whole or Part)</b>
001	General
114	Police
115	Fire
117	Streets Repair and Maintenance
120	Brunswick Transit Alternative

127	Parks
<b>Fund #</b>	<b>Significant Operational Funds (Not Reliant on Income Taxes)</b>
123	Cable TV
131	Recreation Center
<b>Fund #</b>	<b>Significant Enterprise Funds (Designed to be supported entirely by fees)</b>
223	Refuse
224	Storm Water
<b>Fund #</b>	<b>Significant Operational Funds (Not Reliant on Income Taxes)</b>
771	General Obligation Bond Retirement Fund
772	General Obligation Fire Station Bond Retirement Fund

This budget document also contains the City’s planned five-year capital program pursuant to City Charter Section 7.05. The City’s capital program is broken down into two parts: 1) departmental capital budgets and infrastructure projects funded through local funds or other funds not received from the federal or state governments and 2) capital projects funded through federal and state grants. Departmental capital requests are presented over five years, but only the 2024 year is included in the original 2024 legislative appropriation budget. Whereas, the infrastructure capital and grant fund budgets are budgeted for the life of the project/grant (regardless of how long that grant or project will last).

The special assessment funds are included and account for the special assessment receipts and the related debt payments for projects that were previously assessed by the City.

Agency funds are funds that the City holds in a trustee capacity and are not considered part of the City’s basic financial statements. However, agency funds have historically been budgeted by legislative action just as any other funds of the City.

### Administrative Summary

The Administration strives for excellence by providing the best possible service through efficient and effective use of available resources. The goals of the 2024 budget process are to place an emphasis on capital and infrastructure projects while still providing operational services and maintaining sufficient reserve levels. The City has balanced its budget for the past thirteen completed fiscal years (2010-2022). At the same time, the City has continued to improve financially and increase its necessary fund and capital reserves to provide the opportunity for this 2024 budget proposal.

This budget proposal has been prepared in a way to provide the most financial flexibility possible. This financial flexibility has provided the opportunity for the General Fund to transfer significant amounts of cash to sustain certain operations and continue capital improvement programs. In addition to the General Fund transfers pertaining to the income tax allocation ordinance, this budget proposal includes four distinct General Fund transfers. The first is a \$1,500,000 transfer to the Capital Improvement Fund to help fund various capital improvement projects and future grant applications. The second is a \$1,503,333.33 transfer to the Capital Improvement Fund for the City’s 25% local match requirement on the United States Army Corp of Engineer’s Section 219 Grant award. The actual grant has been awarded but not yet funded by the United States Congress. The transfer will also demonstrate that local funding is in place and ready to go. The third significant transfer is \$2,000,000 to the Road Improvement Fund for the ultimate completion of various road projects. This transfer to the Road Improvement Fund is less than in the previous year as a result of the City’s decision to complete other infrastructure projects and secure additional grant monies. The fourth significant General Fund transfer is \$375,000 to the Recreation Center Fund. Albeit a smaller transfer than last year, this would be the fourth year in a row a large transfer was needed to help with the ongoing global health pandemic recovery and the aging building at the Recreation Center. These transfers and plans are currently based on income tax revenue estimates that will be discussed later in this document. Depending on how actual income tax collections come in compared to estimated tax collections, it is possible that these plans may need to be revised in 2024 or subsequent years.

All of the city’s six different collective bargaining agreements have been negotiated through December 31, 2024. The 2024 budget proposal generally assumes a 3.01 percent wage and related benefit cost adjustment from the previous year. The

Finance Department has also incorporated any known step increases, probation expirations, wage range limitations, consumer price index, part-time employee adjustments, retirements, replacements, and other authoritative wage information available. All wages and other costs are required to be budgeted separately by City Council pursuant to Ohio Revised Code Section 5705.38. This separation is reflective on the two-page budget summary. Any changes to these wage costs in total by department would require a legally authorized budget amendment through City Council. The consumer price index for calculations included in this budget proposal were estimated at 4.0 percent.

Changes to the Ohio Police and Fire (OP&F) pension employer contribution rates have been introduced and included in House Bill 296. House Bill 296 has garnered more support and was introduced after last year's House Bill 512 did not pass. If House Bill 296 does pass, it would increase the employer contribution rates for police officers to be consistent with the employer contribution rates of firefighters/fire medics. The employer contribution rates for police officers would increase from 19.5% to 24% over a four-year period of time with the 2024 employer contribution rates equaling 21%. Each year thereafter, the employer rates would increase by 1% until reaching 24% in 2027. In order to remain conservative, the City Administration has incorporated the proposed additional 1.5% in OP&F employer contribution rates in the 2024 budget proposal. If passed, House Bill 296, is estimated to cost the City an additional \$63,643 in 2024 and a projected \$200,000 in total after the four years. The 2024 budget does not include any changes to Ohio Public Employees Retirement System OPERS pension rates. However, it should be noted that the Ohio Public Employees Retirement System (OPERS) Board and staff have begun looking into the possibility of increasing the maximum employer contribution rate charged to OPERS members for the first time in fifty years. We will monitor the situation and update City Council if this garners more support in the Ohio Legislature.

The 2024 medical, dental and vision insurance premium costs have increased an average of 4.3 percent. Depending on the plan selected, the various medical insurance premiums have increased between 4.0 percent and 5.12 percent along with a zero percent increase in dental and vision premiums. Employees will not select their 2024 health insurance plans until open enrollment is completed in late November and processed in December 2023. Therefore, final health care costs by person will not be known prior to the budget proposal being submitted to Council. The employees selected plans for 2023 have been assumed for 2024, unless verbally told of an expected change. Any changes in selected health insurance plans by the employee or any changes to expected health care premium costs may require a legally authorized budget amendment at a later date to update the budget.

The City also has a wellness program that originally began in 2017. This program allows employees to participate in a wellness program to ultimately receive lower out of pocket health care premium costs. The concept of the program is to 1) help the City and employees design a long-term health strategy and incorporate good health into the City's culture; 2) provide the structure to build upon our employees' physical well-being; and 3) create the environment and ability to identify or catch long-term illnesses in the early stages versus the latter stages. Through the employees' participation in this program, they will be afforded lower premium rates than if they choose not to participate. The cost difference is noticeable making it more likely for employees to participate in the wellness program. Regardless of outside factors that we may not be able to control in the health care, the City will continue to try and do as much as we can to control and lower health care costs in the future.

As part of the budget proposal process along with a separate piece of legislation, the City Administration is asking City Council to increase the City General Fund's minimum and maximum reserves annually through 2025. If approved by City Council, it will increase the reserve levels to keep up with recent inflation and rising costs. The increases to the policy should bring our minimum reserves to three months and maximum reserves to approximately five months of anticipated expenditures of all funds, excluding the fire station project and book transfers. Over the past decade, the City has incrementally increased the reserve levels to allow for ongoing projects to continue and improve upon our financial position. These latest updates should help 1) strengthen the City's ability to pay its financial obligations; 2) handle reasonable fluctuations in the economy, inflation and related estimates; 3) provide financial resources to handle unanticipated emergencies or up-front grant funding; 4) comply with and meet debt obligations; 5) help the City cover certain expenses or losses associated with the global health pandemic; and 6) secure or possibly increase the City's debt rating. Bolstering the reserve levels will also position the City to better cover and handle larger grant awards in the future while at the same time reducing the risk of the City having to borrow funds to cover reimbursable grant award expenses. The City last updated and amended its fund balance reserve policy on November 28, 2022 per Ordinance #106-2022.

The 2024 estimated fund revenues exceed appropriations for all of the City’s operational funds in total, by \$3,894,191.92. The most significant budgeted items for these operational funds are described below:

**City of Brunswick**  
**Operational Fund Summary (Est Receipts less Appropriations)**  
**(Excludes Enterprise and Debt Service Funds)**  
**Fiscal Year 2024 Original Budget**

	FUND	ESTIMATED REVENUE	TOTAL CURRENT APPROPRIATION	REVENUE DOES/DOES NOT EXCEED APPROPRIATION
001	General	36,814,776.42	35,201,667.58	1,613,108.84
110	Court Fees	22,000.00	22,101.00	(101.00)
114	Police	10,552,180.68	10,021,960.00	530,220.68
115	Fire	7,790,150.00	5,944,936.00	1,845,214.00
117	Street R & M	4,003,998.00	4,015,291.60	(11,293.60)
119	Law Enforcement Trust	500.00	10,615.00	(10,115.00)
120	Brunswick Transit Alternative	15,000.00	45,000.00	(30,000.00)
123	Cable TV	418,523.00	433,246.00	(14,723.00)
127	Parks	656,250.00	654,325.00	1,925.00
130	Enforcement & Education	3,000.00	9,700.00	(6,700.00)
131	Recreation Center	1,033,025.00	1,056,369.00	(23,344.00)
	<b>TOTAL OF ABOVE OPERATIONAL FUNDS</b>	<b>61,309,403.10</b>	<b>57,415,211.18</b>	<b>3,894,191.92</b>
771	General Obligation Bond Retirement	0.00	0.00	0.00
772	General Obligation Fire Station Bond Retirement Sub Fund	1,475,085.00	1,075,125.00	399,960.00

1) The General Fund is the only fund that can legally transfer monies to any other fund and thus is the most important. The 2024 General Fund budget includes twenty-five different departments, categories or services. The only significant departmental increases or decreases, in excess of +/- \$50,000, included in the 2024 General Fund’s budget proposal are the: Information Technologies, Building Department, Planning Department/Community Development and Transfers/Advances. The Information Technologies 2024 budget decreased by \$139,722.86 mostly because of a decrease in requested equipment service contracts and departmental capital expenses. The City’s cloud data back-up contract expense occurs every three years and was included in the 2023 Information Technologies budget. Department capital expenses vary from one year to the next and are listed in the department’s five-year capital plan. The Building Department’s 2024 budget increased by \$78,741.33 over the 2023 budget. The increase relates to a new part-time administrative position for twenty hours a week, additional annual maintenance expenses for new software, and an estimated \$55,000 allotment for the purchase of a new permit software. The Planning Department/Community Development 2024 budget increase of \$104,138.00 mainly relates to the estimated \$100,000 in additional professional services expenditures to review and revise planning codes to be more consistent with the recent Comprehensive Plan. The 2024 General Fund budget also includes specific transfers for road improvement projects, various capital improvements, local grant set asides, cash infusion to the Recreation Center along with various income tax transfers to operational funds identified in a separate Ordinance. All income tax transfers received by various funds are expected to be slightly greater in 2024 than in 2023, with the exception that transfers distributed to the Brunswick Transit Alternative are expected to be the same. These income tax transfers include taxes collected for the City’s two safety levies with those identified dollars being transferred to

the Police and Fire Funds accordingly. The General Fund also includes advances which are in essence a temporary loan of money to another fund. These advances typically are used to cover various upfront expenses until reimbursements are received on a grant or from an outside agency and then later returned. Once the budget is approved, legislative budget amendments would be required to increase or decrease legal levels of budgetary control.

2) The income tax and other revenues of the Police and Fire Divisions are currently expected to be more than sufficient to cover staffing operations and recurring operational expenditures in 2024. Depending on how actual income tax collections come in compared to estimated tax collections, the budget may need to be revised. However, if the City's income tax collections do come in lower than anticipated, the City Administration feels confident that the reserves in the Police and Fire Funds are adequate to maintain staffing and operations at their existing levels. Income Tax revenues have increased over the past couple of years as a result of wage increases and more people working out of their Brunswick homes. The City's two safety specific income tax levies are continuous and no longer expire. Since the rate is expected to stay the same for many years thereafter 2024, it is also important for the City to budget conservatively and extend the safety income tax dollars as long as practically possible. The wage and benefit costs for the safety forces have been calculated in accordance with the Collective Bargaining Agreements and incorporated into this budget proposal. Some of the Division of Police's fund excess previously noted is also partly due to the anticipated retirement of the Police Chief, filling of various positions with lower salaries in the initial years of their new positions and the elimination of the temporary full-time patrol officer position to cover for a patrol officer who has returned from active long-term military service. The Division of Fire's 2024 budget has a large reported excess due to the City not being able to currently calculate and determine the amount of remaining funds from the City's \$3,505,678.95 local set aside funds for the Fire Station Project. It is anticipated that any and all remaining unencumbered local set aside funds for the Fire Station Project as of December 31, 2023, will need to be legislatively readded to the budget in February 2024. Once calculated and added back to the 2024 budget, the excess previously noted is expected to be significantly reduced or become closer to \$0. These local funds plus the anticipated \$12,000,000 in bond proceeds will be used for the construction of a new fire station as discussed later in this document. Capital plans and related purchases for the Division of Police and Fire are generally funded through fines or emergency medical billing revenues. Funding from the City's two specific income tax levies are only used to maintain staffing levels and are not used for capital purposes.

3) The Streets Repair and Maintenance 2024 budget proposal also includes the anticipation retirement of the Service Director and filling of positions with lower salaries in the initial years. The fund is also budgeted to spend slightly more than its revenue sources as a result of the continuation of the road improvement program. The most significant departmental capital related plans for the Street Repair and Maintenance Fund are listed later in this document.

4) The \$10,615 planned expenditures in the Law Enforcement Trust Fund relate to software costs and computer forensics hardware for the Division of Police.

5) The Brunswick Transit Alternative Fund is budgeted to expend more than its budgeted revenue sources by \$30,000 in 2024. This is by design as the current fund reserves originally received from the Greater Cleveland Regional Transit Authority should be more than sufficient to cover the City transit obligations for years into the future. Effective January 1, 2017, the City of Brunswick and Medina County Public Transit entered into an agreement to merge two different bus systems into one. The merged system is operated by the County. The City has agreed to contribute a contractual amount to the County to help defray the costs of this merged system thus changing the landscape and financial plans for transit moving forward for the City of Brunswick. The City of Brunswick's transit obligations are now lower under the merged system versus that when we operated it on our own. As a result of these decisions, the City reduced its income tax allocation in the Brunswick Transit Alternative Fund for the last seven years and reallocated these same monies for road and capital improvements instead. Please note that the contractual transit expenses have not increased for seven years and they are expected to increase sometime in the future. Once these future transit costs are being discussed and negotiated, it is likely we will need to revise the transit funding plan and make some small adjustments to the corresponding income tax allocation.

6) The Cable Fund is budgeted to expend slightly more than its budgeted revenue sources. This is mainly due to the anticipated reduction in video service provider fee revenues as more people switch from cable providers to

streaming services. Video service provider fees are allocated eighty-five percent to the Cable Fund and fifteen percent to the General Fund pursuant to City Council Resolution Number 114-2021. Since March 7, 2022, the Cable Fund budget has included three full-time employees and one part-time employee. The 2024 budget includes the anticipated retirement of the remaining part-time person with that position remaining unfilled.

7) No significant changes to the operations of the Parks Department are included in this proposal, however, there less in departmental capital request in 2024 than the previous year. The most significant Parks Department capital items will be listed later in this document.

8) The \$9,700 planned expenditures in the Enforcement and Education Fund relate to the purchase of tire deflation devices and new radar units for the Division of Police in OVI situations.

9) The 2024 Recreation Center Fund's budget and plan is projected to be overspent mainly as a result of the General Fund subsidy being reduced by \$50,000 and the membership revenues not increasing as much as originally projected. The Recreation Center's situation continues to improve each year since 2020 but not as much as originally hoped. The lingering effects of COVID-19 remain. The Recreation Center itself is also about twenty-five years old and does not have a consistent dedicated funding source to always complete needed building improvements. Nevertheless, it should be noted that the Recreation Center did recently complete \$500,000 in building improvements of which \$250,000 was funded through a State of Ohio grant award. Future cash subsidy amounts are anticipated to be needed; however, those amounts are expected to decline over time as other needs in the City take precedence. The Recreation Center will need to continue to recover from the lingering effects of the global health pandemic and propose other ideas how to balance the finances of their operations. The 2024 Recreation Center budget and forecast includes a projected cash subsidy from the General Fund of \$375,000, then decreasing to \$300,000 in 2025 and further reduced to a \$250,000 subsidy for each of the 2026-2028 years.

As part of this budget package, it is also recommended City Council pass the suggested income tax fund distributions as stipulated in the proposed legislation. After income tax expenditures are paid, the distributions are proposed as follows: 37.50% to the Police Fund; 24.50% to the Fire Fund; 7.00% to Streets Repair and Maintenance Fund; 0.25% to the Brunswick Transit Alternative (BTA) Fund; 2.25% to the Parks Fund; 3.50% to the Capital Improvement Fund; and 25.00% to the General Fund. Also see legislation for suggested legislative income tax ceilings to be imposed which are designed to provide the most flexibility and be able to transfer funds to the Recreation Center and to other funds for grants, roads, and capital improvement projects. Income tax ceilings proposed for the Police, Fire, Street Repair and Maintenance and Park Funds have slightly increased over the 2023 income tax ceilings. The income tax ceilings are proposed to remain unchanged for the Brunswick Transit Alternative Fund. The majority of any other available income tax dollars in the General Fund are expected to be transferred to the capital and road improvement programs.

This budget proposal also includes many different assumptions, items, actions and events to arrive at the presented numbers. The most significant, not previously mentioned, are highlighted and summarized below:

- For 2024, the largest and most anticipated construction project of the year will be a new centralized fire station at 1094 Hadcock Road. The City's funding package for this project is a total of approximately \$15.6 million. This includes an anticipation of \$12 million in bond proceeds to be repaid over the next twenty years through a 0.82 mill property tax levy. This levy was approved by the electorate on May 2, 2023. The Division of Fire has also been able to set aside an additional \$0.1 million in the fire improvement fund and \$3.5 million in emergency medical revenues since 2010 for fire station improvements to keep costs as low as possible to the community. This was possible due to excellent financial planning, some good fortunes and Council formalizing the set aside via Resolution #113-2021. We have already used some of the local funds to purchase the property, conduct engineer and geotechnical surveys and encumber funds for architectural design and the construction manager-at-risk expenses. Any remaining local funds that remain unencumbered as of December 31, 2023, are anticipated to be added back into the 2024 budget once calculated. These savings coupled with the remaining fund balance in the Fire Improvement Fund #339 and the bond proceeds to be placed into the Fire Station Construction Fund #359 makes up the rest of the funding package. We are very fortunate to have the support of the taxpayers, the support of City Council and a dedicated staff who focus on making this project a reality. Our goal is to open the new centralized fire station in 2025.



- During 2024, the City Administration will continue to prioritize various other capital improvements that typically take a back seat to road funding. These include: storm water improvements; multi-purpose trails; building improvements; park improvements; and departmental equipment and vehicle purchases. In the last several years some of these items have become a much bigger priority. Some are because we have simply received larger grant awards putting less financial stress on our local community. Whereas other projects, we just couldn't wait any longer to address the situation. In other cases, we decided it was important to create a more connected community by linking our people to critical assets. The most recent all-inclusive playground and multi-purpose trail projects are examples of capital improvements linking people to critical assets.
- The 2024 estimated income tax receipts equal \$27,426,472 (gross). This estimate is approximately one percent higher than the most recently updated 2023 income tax projections. With the potential slowing of the economy, inflationary impacts, etc., we feel it is wise to be more conservative in our income tax projections than last year. The 2024 income tax gross revenue estimate is based off of the following information or assumptions: 1) expectation that individuals' salaries will remain near similar levels of the previous year. This category would have increased a little more than it has if it weren't for the fact the individuals who work out of their home since COVID-19 are now generally counted in the business withholding category versus the individual category; 2) the net profits of the local businesses will further decline from all-time highs due to higher costs, increased inflationary pressures, etc.; and 3) an increase in income taxes on business withholdings. Currently through the first ten months of 2023, our income tax collections for business withholdings are running above expectations at approximately 8.9 percent over 2022 which reflects the health of our local economy. We currently expect that business withholdings will increase in 2024, but not as much as in 2023. Local business payrolls still remain resilient so far and people continue to work from home making up the business withholding category. If businesses were to change course and significantly decrease or increase employment or wages beyond our expectations it could have a negative effect on our income tax collections. Future changes with people returning back to their workplace would also likely cause a decline in income tax collections. Taxpayers who work and live out of their home also pay a gross rate of two percent. Taxpayers who reside in Brunswick but work and pay local taxes to their work place site only pay Brunswick one percent or half as much. With these types of scenarios, the income tax collections have definitely become much more difficult to predict and are more volatile than prior to the health pandemic. It is also another reason to remain conservative in our projections and increase fund reserves to better handle any volatility in our income tax collections from one year to the next. If a recession does occur and get entrenched, we still believe history will repeat itself and that the City of Brunswick's local tax base will fare better than most. These estimates and assumptions are based on reasonable assumptions of the local economy and most recent trends. If actual income tax collections were to come in significantly higher than anticipated, it is likely the City may recommend further increases to the fund reserves or allocate those increases for infrastructure projects or for operations, if proven to be sustainable. If actual income tax collections were to come in significantly lower than anticipated, it's possible we may need to temporarily tap into the fund balance reserves and propose modifications to the budget. The Administration and the Income Tax office has and will constantly monitor income tax collections, economic conditions, laws, related procedures, delinquencies, etc. to optimize annual collections and monitor the financials of all the City's income tax-reliant funds. It remains imperative to have sufficient fund balance reserves to handle any reasonable fluctuations in income tax revenue estimates due to unforeseen events or changes to the laws. For more information on income tax, see the income tax information detailed under the City's largest receipts.
- Property tax and related homestead and rollback collection estimates for the City of Brunswick are provided by the Medina County Auditor. 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 is \$917,300 higher than the latest 2023 property tax revenue estimate on file with the Medina County Budget Commission. The increase is almost entirely made up of the anticipated collection of \$890,400 from the City's new 0.82 mil property tax levy. This levy is for a twenty-year term (collection years 2024-2043) and will be used to repay the principal and debt obligations associated with the \$12 million in bonds to construct and equip the new centralized fire station. The City now has two voted levies, the road levy and the new fire station levy. 2024 marks the tenth collection year of the existing ten-year road levy. However, on November 7, 2023, the road levy was renewed by the electorate for an additional ten years. The renewed levy term will

expire with the last collection year in 2034. The County Auditor's current estimates reflect the road levy will generate \$857,800 in collections during 2024. The road levy funds are earmarked for only neighborhood and residential road improvements.

- 2024 will mark the twelfth consecutive year in which the City has not expended any income tax revenues on retiring debt obligations. This is because the City has completed a very aggressive financial plan to locate and attach alternative funding sources to all of its existing debt, mainly made up of storm water projects initiated between 2003 and 2009. In total, the City was able to save approximately \$419,000 in annual operational cuts that would have been necessary if these funds would have been retained for debt payment. These efforts have since allowed the City to maintain the allocation of income and property taxes to various City operations, address the global health pandemic, increase fund balance reserves, address some capital and infrastructure needs and handle unanticipated items or increased costs as they occur. These efforts are also attributable to the City's additional road infrastructure projects over the past decade made possible through a reallocation and systematic annual cash set aside program for our main roads and thoroughfares. Although these funds are certainly limited and do not fully cover any one major infrastructure project alone, they do indeed help City Council meet some needs annually. Without these efforts the City would have been unable to follow through on our capital infrastructure plans at these levels. Continuing this practice will provide the best opportunity to achieve these same results moving forward. Any negative financial fluctuations or changes to these alternative funding sources or tax rates would certainly necessitate a financial plan change to help counter any ill effects.
- The 2024 budget proposal includes one new part-time position and the elimination of a temporary full-time position and a part-time position. The new part-time position created is an administrative position budgeted in the Building Department for twenty hours a week. The elimination of the temporary full-time patrol officer position is anticipated as the patrol officer for whom that temporary position was covering for has since returned from active long-term military service. The temporary full-time patrol office position is not expected to be filled once succession planning and hiring of other supervisory positions take place. The part-time position in the Brunswick Area Television is not expected to be filled once the person who currently fills that position retires. This proposal also includes the anticipated retirement of three people in the following positions: Police Chief, Service Director, and a part-time person in the Brunswick Area Television. Each of the City's three largest departments also includes a small budget allotment for unanticipated retirements.
- Any percentage allocations of wages and benefits between funds are noted in the budget document and have remained the same since 2023. The last allocation change occurred in 2023, when one of the City's part-time building inspectors allocated eighty-five percent of his time to building inspections and fifteen percent to ground maintenance duties. Wages and benefits, including health insurance, were previously discussed.
- The Bureau of Worker's Compensation program is a pay in advance program. The 2024 budget for the worker's comp obligation has been estimated since the 2025 rate to be paid in 2024 is not expected to be released by the Bureau until the second half of 2024. Anticipated payments have been broken down and budgeted by various departmental cost centers. The 2024 worker's comp estimated expenses do not assume nor consider any potential refunds or increased rates that are unknown at the time the budget was compiled. A general and conservative three percent rate was used for the original 2024 budget.
- The 2024 budget is the ninth full annual budget presentation for the established Department of Community and Economic Development. For comparison purposes of expenditures, it is best for the reader to combine the Departments of Community and Economic Development (aka Economic Development) and the Development Director and CBO (aka planning).
- The City's refuse hauler and recycling contract provides very important services to our residents and is generally one of the top three most expensive contracts paid to an outside vendor. The current refuse contract was authorized by City Council Resolution Number 18-19 on February 25, 2019. The contract is with Browning Ferris, DBA Republic Services Inc. for a five-year term that began on July 1, 2019 and expires on June 30, 2024. The current contract allows up to four years of extensions beyond June 30, 2024, but it also requires mutual agreement by both parties to be extended. It is expected that the refuse hauler will not mutually agree

to an extension beyond June 30, 2024 with the current quoted extension rates in the contract. As a result, the City is in the process of competitively bidding the refuse hauler contract for a period of five years beginning July 1, 2024 through June 30, 2029. The bid would allow up to three additional years beyond the initial five-year contract term. If a competitive bid is released, the results will be analyzed with the lowest and best bid being selected. Customer billable rates will also be reviewed to determine if they are in-line with the cost of the program and the newly bid rates. Rates are to be established to cover the costs of the program pursuant to City of Brunswick Codified Ordinance Section 1060.03 (a). Included in the 2024 budget proposal is an estimated cost increase of 4.28 percent above the current hauler's July 1, 2024 stated fixed cost price per home per month. We have included an estimated increase in the budget proposal in anticipation that the competitive bid results will come in higher than the current contract. As stated earlier, actual bid results will be reviewed and analyzed once they arrive. Changes to the budget, any estimates and billable rates will be based on those results and may become necessary. The City competitively bids these services pursuant to State Law in order to get a consistent program throughout the City, a cleaner community throughout and achieve the best possible price in a competitive market. Any changes in current tipping fees, diesel fuel costs and fixed contractual costs beyond those forecasted could also require a budget amendment or additional changes in refuse billing rates.

- The City previously merged Brunswick's transit services with the Medina County Public Transit on January 1, 2017. Under the terms of the current merger agreement, the City has agreed to pay \$45,000 to the Medina County Public Transit for transit services. The City has also agreed to help subsidize the fares of military veteran riders if outside funding is not available. The City anticipates that outside funding for veterans will be available in 2024 and thus, was not included in this budget proposal. We also believe the transit reserves plus a small income tax allocation annually will allow for this fund to pay off its contractual obligations with the Medina County Public Transit for many years to come. Annual operating costs for transit services when the City of Brunswick ran its own transit system generally cost around \$350,000. Although the City did receive grants to pay for a large share of these costs, we did allocate about \$145,000 in annual income taxes over the last several years when we operated a local transit system. This merger not only helped the City of Brunswick, but also helped GCRTA and Medina County obtain additional grants and reduce costs, where applicable. The merger also allowed over \$100,000 in income tax collections to be freed up annually for other needs. The majority of which has been reallocated towards capital and infrastructure improvements ever since the merger took place. It should also be noted that transit costs have not changed since 2017. Any future increases in transit costs are expected to have a minimal effect on the City's overall financial plan and allocation of income taxes moving forward.
- The previous year's budget numbers included in this report include those as they existed on October 20, 2023. They do not include any potential amendments or changes made subsequent to that date. Once any changes or updates become known, those results will be proposed to City Council and likely incorporated into subsequent budget documents. Subsequent documents can include, but are not limited to, budget amendment legislation to City Council, Certificate of Estimated Resources filed with the Medina County's Budget Commission, and various other budget and financial documents. However, this original 2024 budget document and related summary will remain the same and not reflect those changes. The City's budgetary, cash and fund statements in our financial software will be updated accordingly throughout the year.
- The City is required to concurrently submit a five-year capital program with the 2024 annual appropriation measure. The five-year capital plan is incorporated in the overall 2024 budget document. The following table is from the five-year capital plan document summary and is reflective of the most significant infrastructure projects and planned capital purchases in 2024.

2024	
Fire Station	
Project Name	Description
Centralized Fire Station	<p>The construction and equipping of a new centralized fire station at 1094 Hadcock Road. The overall estimated costs and funding plan equaling \$15.6 million. The 2024 original budget includes \$12,079,618 in appropriations; \$12,000,000 in bond proceeds and \$79,618 from the remaining cash balance in the Fire Station Improvement Fund #339. The difference of about \$3.5 million was previously budgeted in the prior years. If any of the \$3.5 million remain unencumbered at the end of 2023, it is expected these amounts will be proposed and readded legislatively to the budget in early 2024.</p> <p>The new, centralized fire station should result in more consistent response times, increased service levels, and better utilization of staff resources. This should also include increasing capabilities to three simultaneous responses (versus two) to medical calls without requiring mutual aid in most of those instances. The centralized station should also give the Division the ability to do many other things, including but not limited to:</p> <ol style="list-style-type: none"> <li>1) House and centrally locate the Division's ladder truck</li> <li>2) Dedicate living/bathroom spaces for both male and female personnel</li> <li>3) Compliant and up-to-date accommodations to provide needed safety improvements</li> <li>4) Separating equipment cleaning, decontamination and storage areas</li> <li>5) Increased space for meetings and training</li> </ol>
<p><i>Note: any amounts over the specified Charter threshold will require specific City Council approval and follow public bidding laws.</i></p>	

2024	
Storm Water & Storm Sewer Projects and Related Equipment	
Project Name	Description
Storm Water Improvements (\$1.5 M Grant Award)	<p>The 2024 budget includes a total of \$618,875 of local funds for stormwater improvements associated with the United States Environmental Protection Agency Grant. The City has been awarded a \$1,500,000 grant from the United States Environmental Protection Agency (Fund #337), however, the grant itself is not yet included in the budget. It will be requested to be added around the time the grant agreement is executed. The local funds of \$618,875 (Fund #300) for engineering, inspection and the required 20% city matching funds for the grant have been included. The grant agreement is on hold until eligibility determinations for the proposed projects are completed by the Environmental Protection Agency Chicago Office.</p> <p>The City has submitted 2 projects for eligibility determination under the grant guidelines:</p> <ol style="list-style-type: none"> <li>1) <b><u>Dredging of North Park Lake.</u></b> North Park Lake is approximately 3.7 acres and an important asset to the community for recreation and stormwater management. The Lake discharges into an unnamed tributary that empties into Healey Creek, and has a direct impact on the water quality and flooding within Healey Creek. Significant volumes of sediment have collected within the lake over the last few decades. The water depth has been reduced to approximately one foot due to this accumulation, significantly reducing the flood storage capacity within the basin. By removing the sediment, the Lake will be restored to storage design capacity, discharge will be reduced during storm events, and peak flows and downstream flooding within Healey Creek will be reduced. Water quality treatment will also be performed by the body of water, slowing down the stormwater and allowing sediments and pollutants to settle out. Dredging the lake will remove the contaminants and sediment that have collected over time, which will vastly improve water quality in the downstream waters of Healey Creek.</li> </ol>

2024	
Storm Water & Storm Sewer Projects and Related Equipment (Continued)	
Project Name	Description
Storm Water Improvements (\$1.5 M Grant Award) - Continued	<p>2) <b><u>Aster Place Detention Basin Modification.</u></b> This project will involve expanding the detention capability of the existing Aster Place Detention Basin. The basin was designed to capture stormwater runoff from residential streets in the area. Currently, the basin does not fill to capacity during storm events, and is large enough to store and detain additional runoff. In 2022, the City installed a relief storm sewer along Magnolia Drive, to alleviate flooding of residential properties along Healey Creek. This sewer discharges to Aster Place Detention Basin. The City intends to further enhance the benefits of this improvement by redesigning and re-grading the Aster Place Detention Basin to further alleviate flooding concerns along Healey Creek. The Basin will be redesigned so that during larger rainfall events, the basin fills up and allows water to discharge into Healey Creek at a slower rate. This will reduce the water surface elevation within the Creek during high flow events, and prevent water from backing up into residential properties adjacent to the Creek. This project will retrofit an existing stormwater asset and maximize its flood-storage and flow reduction capability. The basin will provide water quality treatment as well.</p>
Storm Water Improvements (\$4.51 M Grant Award)	<p>\$1,503,333.33 in local funds is included in the 2024 budget to demonstrate the City’s commitment to the \$4,510,000 United States Army Corp of Engineers Section 219 Grant. The \$4,510,000 grant award has been received but it is not included in the original 2024 budget because the grant itself has not yet been funded by the United States Congress.</p> <p>By budgeting the local 25% grant match now, it will let Congress know that our local match is available and that we are ready to proceed financially. The \$4,510,000 will not be added to the budget until around the time a grant agreement is executed. There is no current timetable of when that is expected to take place but we are monitoring the situation.</p>
Various other Storm Water related Projects	<p>\$425,000 (Storm Water Fund #224) for continuing the catch basin repair program, storm water pipe lining program, and stormwater spot repairs on Pearl Road. Projects and prioritization will be discussed by a Committee/Council in detail at a later date subsequent to the 2024 budget proposal.</p> <p>The storm water pipe lining program is newer and seeks to correct leaks in the existing storm sewer main by relining sections of the pipe interiors with a polymer material. Over the years, many underground storm water pipe joints have deteriorated and are leaking. With the leaking pipe joints at many locations throughout the City we are seeing many sinkholes. Replacing the pipes would be extremely costly. Adding a polymer liner will create a water tight path between structures, and will greatly reduce or eliminate future sinkholes without compromising the pipe’s ability to convey stormwater.</p>
Significant Storm Water Equipment	<p>\$120,000 for remote controlled leaf vacuum to clean out leaves and debris from the bottom of many deep ditches. Without this item City staff is required to go into the ditches and manually clean them out. Many injuries occur with this activity. These ditches must be cleaned on a regular basis in the fall and winter and spring to prevent flooding due to drive pipes being clogged. The leaves and debris also add to the issue of poor water quality in our creeks and streams. The remote-controlled vacuum will allow for more routine cleaning without putting staff at risk.</p>
<p><i>Note: any amounts over the specified Charter threshold will require specific City Council approval and follow public bidding laws.</i></p>	

<b>2024</b>	
<b>Roads/Signal Projects</b>	
<b>Project Name</b>	<b>Description</b>
Pepperwood Drive Phases I & II Improvements (Includes anticipation of \$658,500 grant award)	<p>Pepperwood Drive Phases I &amp; II is a major rehabilitation of Pepperwood Drive from Wolff Drive to Grafton Road, including all intersections for approximately 5,500 linear feet. The project includes concrete milling, joint/slab/curb repairs, interlayer and 3" asphalt overlay. Sidewalks and storm catch basins will be reconstructed or replaced as needed. Total estimated costs for the project per the engineer estimate dated September 18, 2023 = \$1,632,719. The 2024 budget proposal for this project = \$1,754,190 which also allows for the temporary upfront funding to engineer the project prior to the July 1, 2024, anticipated grant award. The City has recently submitted a \$658,500 OPWC grant award application for this project and, if awarded, the City local share, less the temporary upfront engineer funding, the local share will equal \$974,219.</p> <p>No construction bid award can occur until after the City secures OPWC grant funding and executes any necessary agreements. This process is currently expected to take place in July of 2024. City share only will be accounted for in Fund #333 and, if applicable, the OPWC share will be accounted for in Fund #375. Separate legislation is required to establish the OPWC Pepperwood Dr Improvement Fund #375 and is included in the 2024 budget proposal.</p>
Magnolia Drive Phase II Improvements (Includes \$665,000 grant & \$160,000 0% interest rate loan awards)	The Magnolia Drive Improvement Phase II project includes the removal and replacement of concrete pavement, slabs, joints and curbs as required. The existing concrete surface will be milled, followed by repairs and surface treatment with a chip seal, followed by installation of 3" asphalt concrete overlay. Project also includes some deteriorated sidewalk replacements, ADA compliant crosswalks and curb ramps, etc. The total project length is approximately 2,650 lineal feet (about 50 feet east of Judita Drive to Sunflower Drive). Total estimated cost is currently estimated at \$1,008,622 and has been included in the 2024 budget. The project includes a \$665,000 OPWC grant and a \$160,000 - 0% interest loan. The City cost share equals only \$183,622, which is included in the Road Improvement Fund #333. The OPWC share will be accounted for in Fund #374.
Neighborhood Road and Concrete panel Replacement Program	Includes a construction allotment of \$1,508,373 to rehabilitate various neighborhood roads and some concrete panel replacements. The selection of the neighborhood roads to be rehabilitated will be proposed to City Council after a review has been completed by the City Engineer and Service Director. This allotment includes funding form the City's Road Levy, additional gas tax dollars from the Streets Repair and Maintenance Fund and some General Fund transfers into the City's Road Improvement Fund. The design of the program and selection of the neighborhood roads are expected to be similar to that conducted in 2023.
General Road Maintenance & Improvements	Includes \$354,000 in general road maintenance and crack sealing. These funds can also be used for emergencies or change orders associated with other projects.
Ongoing Road Improvement Projects not yet completed or formally closed financially	The ongoing projects and budgets that remain from previous years include North Carpenter, Pearl Road, Sky View Drive and Garfield/McKinley improvements. All of these projects include outside funding sources or grants to complete. The initial funding package and remaining funds for these projects is still in place. The available funds are currently expected to be sufficient in order to formally close out all of these projects when it is time to do so or certified by our engineer. When at all possible, the 2024 budget does include any carryover budgets or remaining funds for each of these projects. This is currently about \$3 million in total. If it was not possible to accurately predict the carryover of any such remaining grant funding, we will ask City Council to re-add any of these amounts legislatively back into the budget in early 2024. This is especially true for any remaining grant awards associated with the Pearl Road Project as of December 31, 2023.
<i>Note: any amounts over the specified Charter threshold will require specific City Council approval and follow public bidding laws.</i>	

<b>2024</b>	
<b>Other Significant Capital projects (specific items over \$25,000) (Other than the fire station, roads, storm water or departmental equipment)</b>	
<b>Project Name</b>	<b>Description</b>
Park Improvements	Approximately \$1.55 million for ongoing and remaining phases of the Plum Creek Greenway Trail (Phases II & III). See Funds #300 & 360. Once the third phase is completed, a multipurpose trail will connect Plum Creek Park to Brunswick Lake Park. The City has secured \$801,500 in grant awards through ODNR for the phase I & II of the trail project to date.
Park Improvements	\$60,000 for a new playground at Pumpkin Ridge Park (Capital Improvement Fund #300).
Park Improvements	\$27,000 light pole replacement for field lights (Capital Improvement Fund #300).
Technology	\$25,000 emergency reserve for possible change orders or various capital items in Fund #300, with information technology emergencies being the priority (Capital Improvement Fund #300).
<i>Note: any amounts over the specified Charter threshold will require specific City Council approval and follow public bidding laws.</i>	

<b>2024</b>	
<b>Departmental Capital Plans &amp; Related Equipment (Items \$25,000 and over)</b>	
<b>Project Name</b>	<b>Description</b>
Information Technology	\$50,000 replacement server (capital sub fund #904).
Building Department	\$55,000 new building permit software (capital sub fund #908). The current building permit software is no longer supported from the company, as the company has been sold to a new and different software firm.
General Fund Administration	\$55,000 emergency capital departmental needs or capital replacement for items that may break or no longer work to keep any disruptions in services to a minimum (capital sub fund #918). Any item specifically over \$25,000 would require separate Council approval.
Division of Fire	\$110,000 turn out gear.
Division of Streets	\$230,000 Loader. Delayed from previous years as a result of supply chain and change order issues on other vehicles
Division of Streets	\$55,000 1 Ton pick-up
Division of Police	3 marked vehicles and 1 SWAT van replacement for an estimated total of \$246,500.
Division of Police	\$120,000 in MDT replacements
<i>Note: any amounts over the specified Charter threshold will require specific City Council approval and follow public bidding laws.</i>	

When at all possible, infrastructure/grant projects are budgeted for the life of the project/grant based on engineer's estimates (regardless of how long that grant or project will last). This ensures that the funding necessary to complete the entire project is available. The only time an infrastructure/grant project is not budgeted in its entirety is if grant funding is not currently available or not reasonably expected and it is decided to move forward with a reduced or partial project. This is extremely rare but has occurred.

For potential capital plans beyond 2024, please refer to the various charts, graphs, and each specific departmental capital plan included in this document. These forecasted charts and graphs are much more achievable today due to the financial planning, actions, and prioritization since 2010. Even with success, all departments remain committed to developing and improving upon their capital funding plans. For 2024, all of the proposed departmental capital set aside program will once again live within its available capital funding as we work towards funding the future years' requests. If the financial means are not currently projected to be available for any given department during any point of its five-year forecast, then it was moved to the fifth year of the capital plan or removed all together until a reasonable financial plan is developed. Today,

every department has a realistic and achievable funding plan for their five-year capital plan, with the exception of the Recreation Center. This is because the Recreation Center has been the hardest hit by the global pandemic and does not have an ongoing and identified dedicated funding source to help with its aging building and equipment. The City has been applying for and obtaining grant funding when successful and have also been periodically redirecting General Fund monies or capital improvement dollars to help with operations, ongoing building maintenance and much needed improvements. Under the current funding model, this situation will remain an issue until something changes or a dedicated funding source is developed.

If future infrastructure projects are not specifically identified moving forward, it is mainly because we have not prioritized the specific projects at this time. Funding is limited and the list of projects that need to be completed always outweigh our available funding. Thus, prioritization and difficult decisions are important as we move forward. Historically, the City has chosen and prioritized bigger projects by leveraging local monies against outside revenue sources, such as federal or state grants. In other words, the City historically goes after the most “bang for your buck” projects while smaller projects that cannot be leveraged against outside state and federal revenue sources received less or no priority. The City does, however, reasonably expect a certain amount of local funding to be available to complete a few infrastructure or other non-departmental capital projects annually, for at least several more years. Beyond that, we would need to revisit and analyze our financial situation once we have more data to analyze. Regardless, any deviation of the City’s current financial plan; expansion of current operations, staffing and services; significant changes in economic conditions or tax bases; and any additional material events could alter our proposed capital program, forecasts or expectations.

Since 2010, the City has also received millions and millions of dollars of grants for various capital projects. These outside monies have helped us improve various roads and storm water infrastructure; purchase equipment for the Divisions of Police & Fire; complete energy efficient projects; construct multi-purpose trails, install all-inclusive playgrounds, and the first ever city-wide curbside recycling program. We understand that we cannot fix or address every issue that everyone would like us to do, but we believe the results and accomplishments seen in the community have been nothing short of exceptional. All of which were made possible through community support, improved relationships, a systematic well-defined financial plan without leveraging our future, and motivated City leadership and its employees.

Between 2010 and 2022, we have invested \$46,161,269 into our roads and traffic signalization. From 2023-2028, the City, the State of Ohio, the Federal Government and our taxpayers currently plan to invest an additional \$27.09 million in our roads and signalization. By following well-designed and revamped financial plans since 2010 and building stronger relationships with the State and the Federal Governments, the results have been staggering. Furthermore, the City has been able to complete these projects by keeping negligible debt levels and obtaining large amounts of grants. By keeping debt levels negligible, the City has been able to maintain its financial flexibility which should allow us to continue to do more improvements in the future. Some of the completed projects include: Pearl Road, Boston Road, Center Road, Hadcock Road, W130th Street, Grafton Road, North Carpenter Road, Boyer Drive, Old Eagle Drive, and portions of Skyview Drive, Laurel Road, South Industrial Parkway, and various neighborhood roads. In 2024, we plan to add various other neighborhood road improvements, including more substantial projects, specifically Magnolia and Pepperwood Drives.

The City also has a Capital Improvement Fund #300 that is used for building or property improvements not typically expected to be covered by a department. The City has proposed an income tax allocation of 3.50 percent in 2024 to go towards the City’s general Capital Improvement Fund #300. Prior to 2012, the City’s Capital Improvement Fund #300 received zero percent of dedicated City’s income taxes. The City has been committed to improving our overall capital to operational ratios for the past decade. The increases in capital funding for buildings and infrastructure are a direct result of the City’s ability to implement alternative revenue streams for the City’s existing debt obligations. In 2009, the City had over \$7.5 million in outstanding debt and related annual payments being directly funded through income taxes; however, in the last decade the City has \$0 in general obligation debt being funded with income taxes. Most of any other freed up monies, not already dedicated to the capital improvement fund, have also since been allocated to the General Fund and are being used to help fund capital improvements and/or infrastructure projects.

### **Most Significant Receipts of the City**

Generally, the focus is mainly on the City’s expenditures; however, the receipts are just as important, if not more important. Excluding 1) directly billed utility fees of the City’s enterprise funds (refuse/storm water), 2) grants, 3) book transfers, 4)

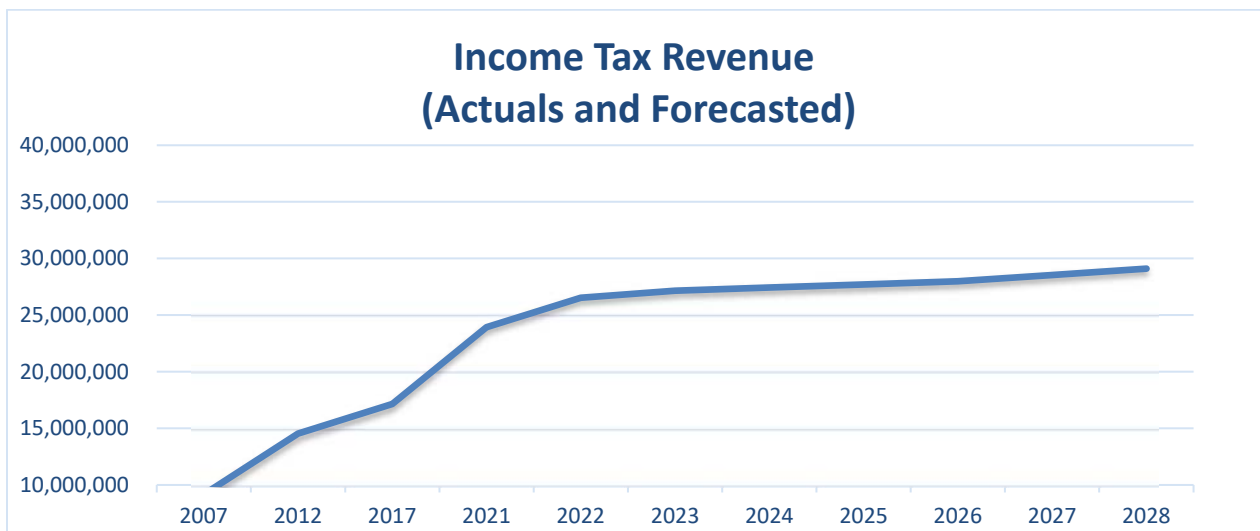


deposits and 5) interdepartmental accounting items, the city's top eight receipts account for approximately ninety-six percent of all receipts of the City. These receipts in order of estimated dollar amounts for 2024 are: 1) income taxes; 2) property taxes & related homestead and rollback; 3) interest; 4) gas taxes; 5) EMS Billings; 6) local government funds (a state subsidy); 7) building fees and permits and 8) police fines and forfeitures.

- **Income Taxes:** is the largest receipt source of the City and makes up approximately seventy percent of the City's eight identified receipts.

The gross income tax rate increased to 1.85 percent from 1.35 percent, effective January 1, 2010. The income tax rate also increased to 2.00 percent from 1.85 percent, effective January 1, 2018. Both of these rate increases were and are dedicating to maintaining safety staffing levels. At an election on November 5, 2019, the voters authorized the continuation of these increased tax rates, effective January 1, 2023, for a continuous period of time in order to maintain safety staffing levels for as long as practically possible.

The following income tax revenue graph demonstrates two different increases in income tax rate with an improving local economy and increased governmental subsidies to businesses. The graph forecasts a flattening of the curve in the future since there is no anticipated change in income tax rate, government subsidies are expected to decrease and the economy is expected to slow down.



The need for safety specific levies began in the late 1990s and early 2000s when the City converted from a part-time/volunteer Division of Fire/EMS to a full-time and part-time Division of Fire. This decision was made before the City and electorates had a sufficient funding source to pay for those increased staffing levels. For years following that decision, safety force expenditures, including the Division of Police, only continued to grow. For about eight years following, the City over expended its revenue sources by an average of \$4 million annually until the City's reserves were depleted to dangerously low levels. The passage of the aforementioned safety levies since January 1, 2010, have since changed this situation and provided additional funding to help maintain the existing safety staffing levels.

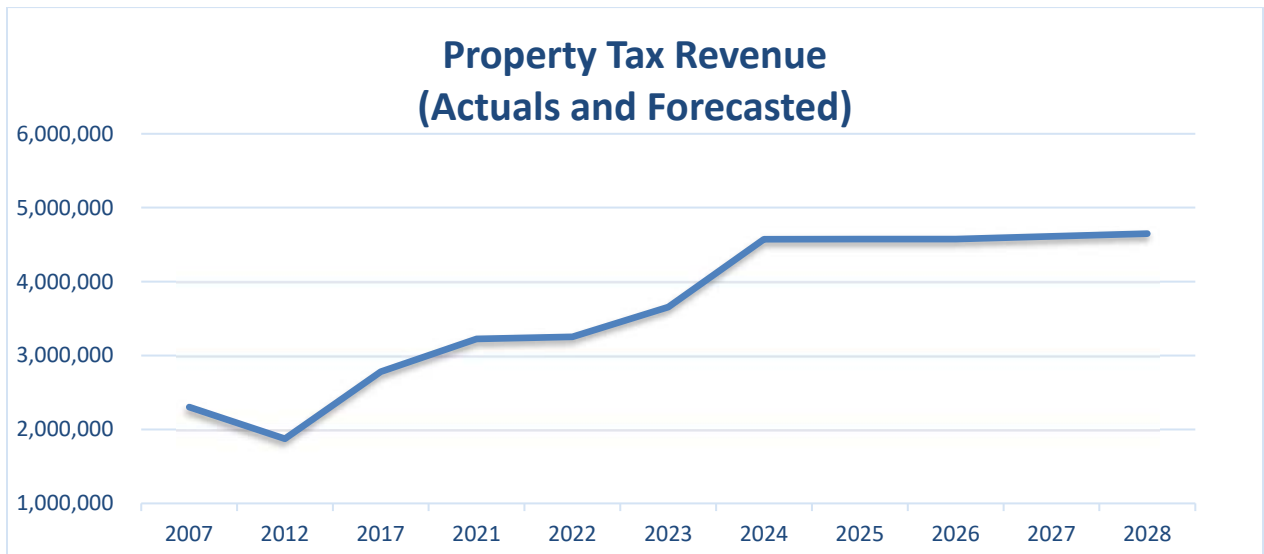
The City only spends safety levy income tax monies on police and fire staffing and operational related costs. The City's two specific safety levies, estimated around \$15.95 million for 2024, are sufficient to cover the operational costs, excluding capital costs, for the Divisions of Police and Fire. This budget year will mark the second year that the community has provided a continuous dedicated funding source for our safety forces. One way to show the community our support back is to deliver the best possible service while stretching out these dollars as long as possible. None of the safety levy dollars funds are spent on capital purchases. Capital purchases are funded entirely through fines and forfeitures or emergency medical billing revenues.

The remaining general income tax rate, not specifically dedicated to safety, was authorized in 1968 and allocated to various purposes and funds legislatively by City Council. These general income tax dollars can be

used for any service the City provides, its infrastructure improvement programs, and any other capital needs. They can also be used to sustain services for a longer period of time if negative financial effects occur from the global health pandemic or a downturn in the economy.

Any items that could significantly affect the City of Brunswick and its largest revenue source estimates will be brought to the attention of the City Manager and City Council as soon as practically possible. The restoration of the City's emergency reserves over the past decade and the fund balance reserve policy should allow the City Administration more time to make rational and well-informed decisions relating to any fluctuations or predicted changes from income tax revenue estimates. Due to the unpredictability of future law changes, inflationary pressures, global health pandemics and periodic economic downturns, it is the position of the Finance Department for the City to maintain adequate fund balance reserves to handle negative situations that ultimately could lead to less income tax revenue being collected. The bottom line is no one can predict everything that is going to happen economically or politically, therefore, it is only prudent to have a reserve to handle fluctuations in actual versus expected activity for the City's largest revenue source.

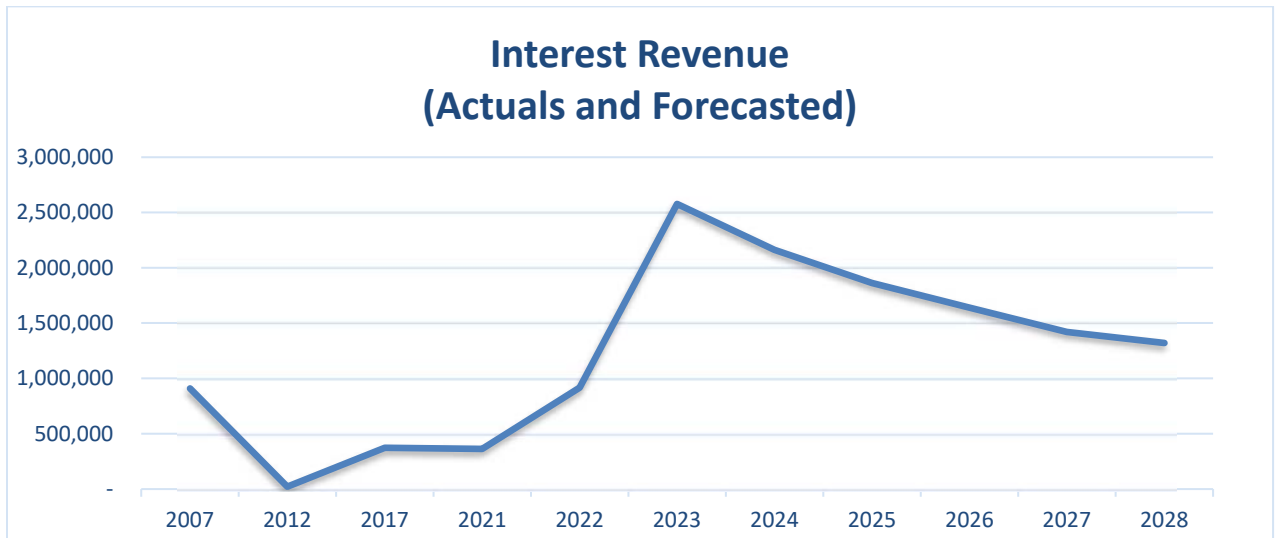
- **Property Taxes and Related Homestead and Rollback:** Property tax and related receipts make up the City's second largest receipt and estimates are provided by the Medina County Auditor.



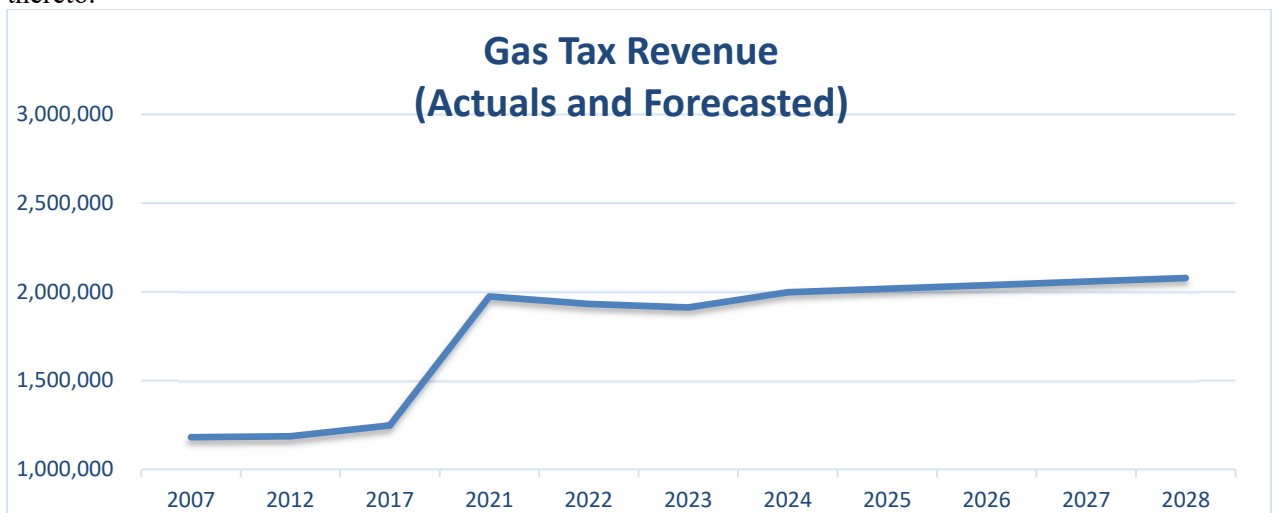
The property tax revenue graph is reflective of 2.6 inside mills authorized in the City Charter and two specific voted property tax levies. The first voted levy is the 1.2 mill ten-year road improvement property tax levy approved by the electorates on May 6, 2014. This levy was renewed by the electorates for an additional ten years on November 7, 2023. The renewed levy will expire on December 31, 2033 with 2034 being the last collection year. This graph reflects both the original and renewed road levy. The second voted levy is the 0.82 mill twenty-year property tax levy to repay the bond costs on a new centralized fire station at 1094 Hadcock Road. This levy was approved by the electorate on May 2, 2023. The first collection year on the fire station property tax levy will be 2024 and end in 2043. The forecasted model for 2025 and beyond, assumes a slowdown in the economy with the anticipation of some downward pressure on home prices.

- **Interest Revenues:** Based on the review of the past financial history, 2023 & 2024 are the first years that general fund interest revenues have made it into the top three revenue source of the City. Besides the rising interest rate environment, it has taken a lot of time, financial planning, legislative amendments and dedication to make this possible. Back in 2009-2012, the City's investment portfolio became almost non-existent. This was because the City had spent most of its available reserves to maintain safety operations in the early 2000s and then the economic downturn of 2008 occurred. Since that time, the City has made a conscious effort to rebuild and do everything possible to re-establish an investment portfolio moving forward. Furthermore, interest revenues have been dedicated towards capital improvements and support other non-recurring operations. In order to accomplish this achievement, the City completed over twenty things with everything

moving in one direction to make this possible. It also took dedication and the fortitude to stick to the City’s overall financial plan during the ups and downs over the past eighteen years. All investments purchased follow the Ohio Revised Code and the City’s Investment Policy. Investments are chosen with safety as the primary objective, then liquidity and then yield. We purchase allowable investments with the goal of holding them until maturity. We do our best to minimize risks, however, purchasing investments do come with risks. The 2024 general fund interest earning estimate is a volatile estimate in this unique economic time, but we currently anticipate interest revenues to exceed \$2,000,000. 2023 was the first year in which we earned more than \$1,000,000 in investment earnings in our City history and it is likely that we will blow that record out of the water. If the 2023 general fund interest revenues were to come in exactly as estimated, it would be north of \$2,500,000 and represent a 16,309 percent increase over the 2010 general fund interest revenues when these revenues only equaled \$15,708 for the entire year. The below chart reflects this tremendous achievement along with a more conservative forecasted model if interest rates were to decline or moderate from their current levels.



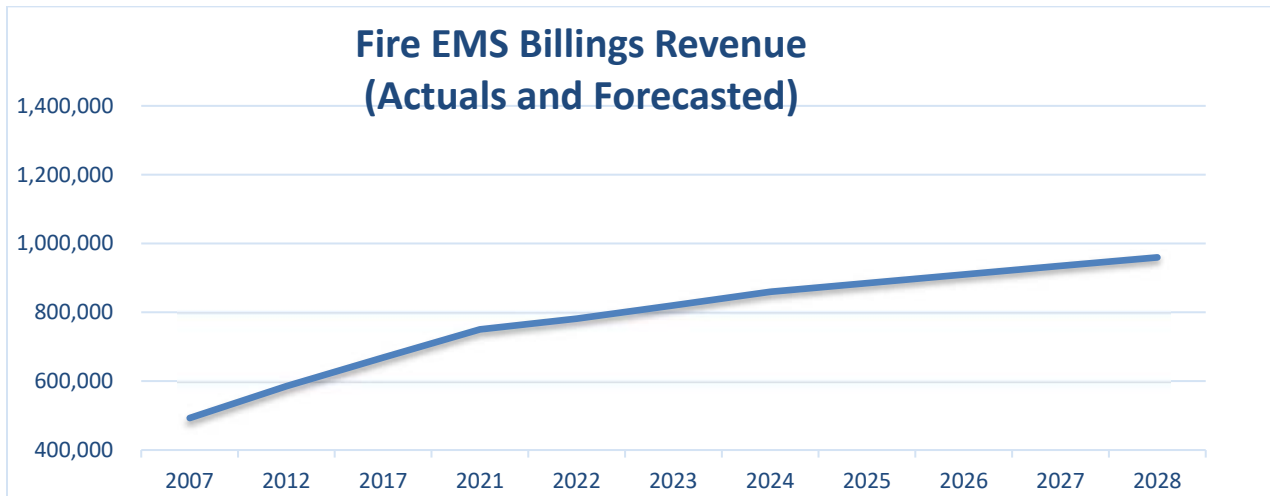
- **Gas Taxes:** Gas taxes received through the Ohio Department of Transportation are the City’s fourth largest receipt and are spent entirely on the improvement and maintenance of the city’s roads and appurtenances thereto.



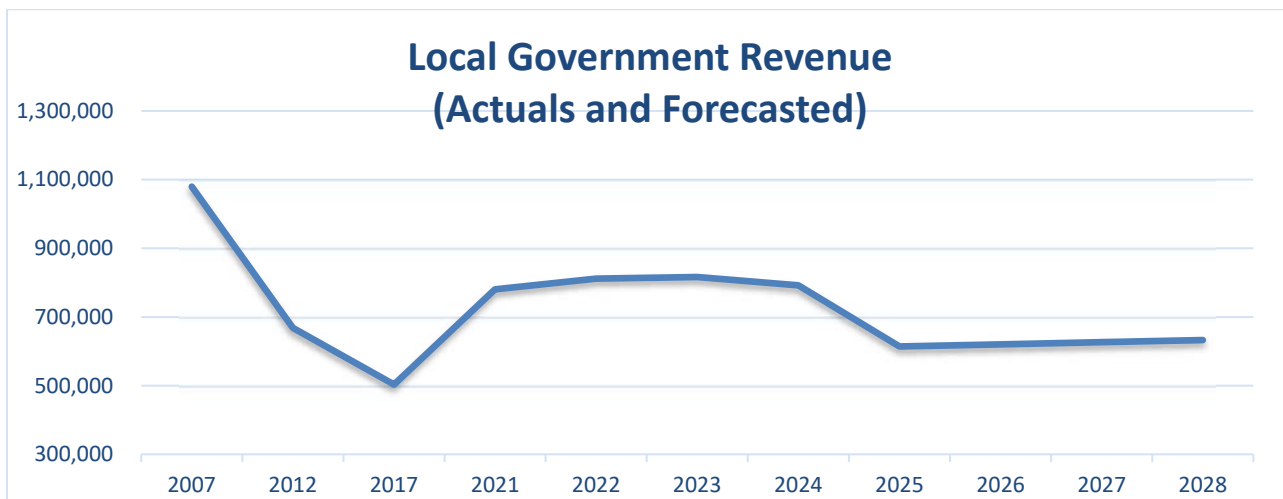
Gas taxes in the preceding graph had remained relatively flat until the State Legislature raised the gas tax rate effective July 1, 2019. Prior to July 1, 2019, the last time the State increased gas tax rate was in 2005. The graph also reflects the effects of the global health pandemic and current supply chain issues on gas tax revenues. These revenues are lower than they would have been otherwise been if the global health pandemic and supply chain issues would not have existed. The Administration is currently unaware of any additional legislatively

proposed changes to the gas tax rates in the future. The Administration will continually monitor the environment and the State’s information and projections. As required by law, the City records 92.5 percent of gas taxes in the Streets Repair and Maintenance Fund and 7.5 percent in the State Highway Fund.

- Emergency Medical Services:** Emergency medical service receipts are anticipated to be the City’s fifth largest revenue source. The current estimates for 2024 are \$859,650, which is the highest on record, but is also consistent with the growth seen in this revenue source over the last few years. Emergency medical service billing revenues have been an integral part of the Division of Fire’s operational services and capital programs. Once the electorate voted to maintain existing staffing levels of the Division of Fire, it allowed more of these revenues to be set aside for future capital purchases, such as vehicle replacements and building improvements. The Division of Fire employs a third-party agency to bill and collect these revenues and will continue to monitor Medicare and Medicaid laws, reimbursement rates, and other relevant factors that can affect this revenue source.



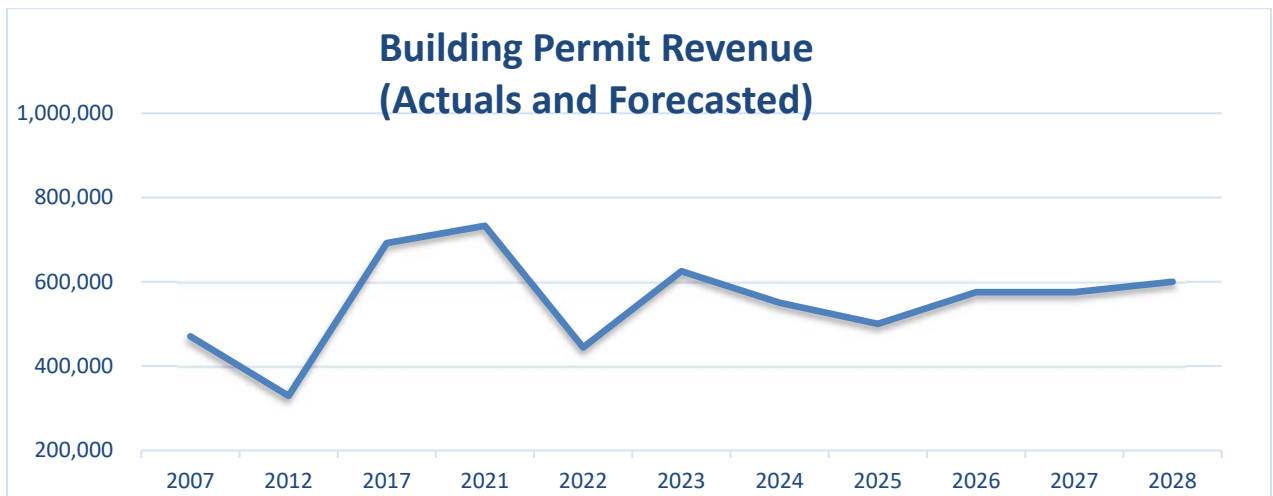
- Local Government (state subsidy):** The local government state subsidy receipts are anticipated to be City’s sixth largest revenue source.



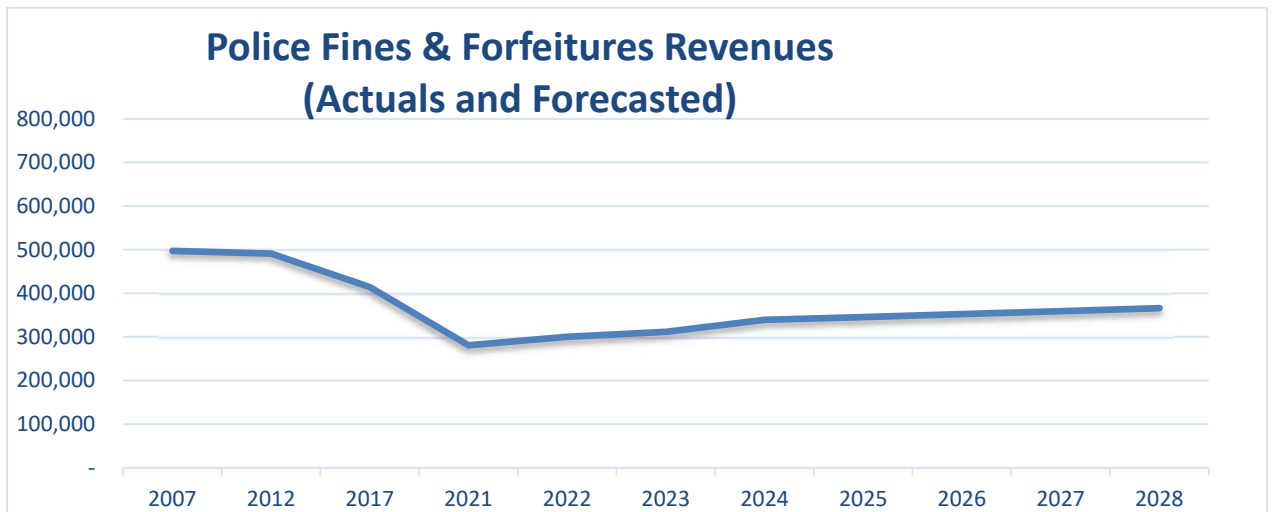
This revenue source has experienced enormous declines for about a decade from 2007-2017 but have since recovered some since that time. Local Government Receipts still remain vital to the City and its operations. In comparing local government revenues in 2007 to those estimated in 2024, the local government fund revenue has still declined by approximately twenty-seven percent. If the local government revenues would have stayed the same since 2007 for each year through 2022, the City would have had \$5,679,205 in additional local government revenues. The decline of this revenue source has presented some challenges for the City and is one of the reasons why we have not rehired certain positions that remain vacated from more than a decade ago.

However, even though the State of Ohio has taken back some of these local government fund dollars, they have been more much more generous in awarding grant funds for capital and infrastructure programs within the City of Brunswick.

- Building/Permit Revenue:** The building/permit revenues are also anticipated to be in the vicinity of the City’s seventh to eighth largest revenue source. This revenue source varies annually based on building activity within the City and the related permits and building fees assessed on that building activity. The following graph basically demonstrates when building activity is heavier or lighter in the community. The most recent global health pandemic, supply chain issues and its negative effects on building revenue are also reflected in the graph below. Generally, the graph demonstrates when the economy is doing well and when the economy is not doing as well. It may also indicate temporary timing differences when supply chains are disrupted from one year to the next. This graph is generally a good indicator of the local economy provided places remain to build and expand upon within the municipal limits of the City of Brunswick.



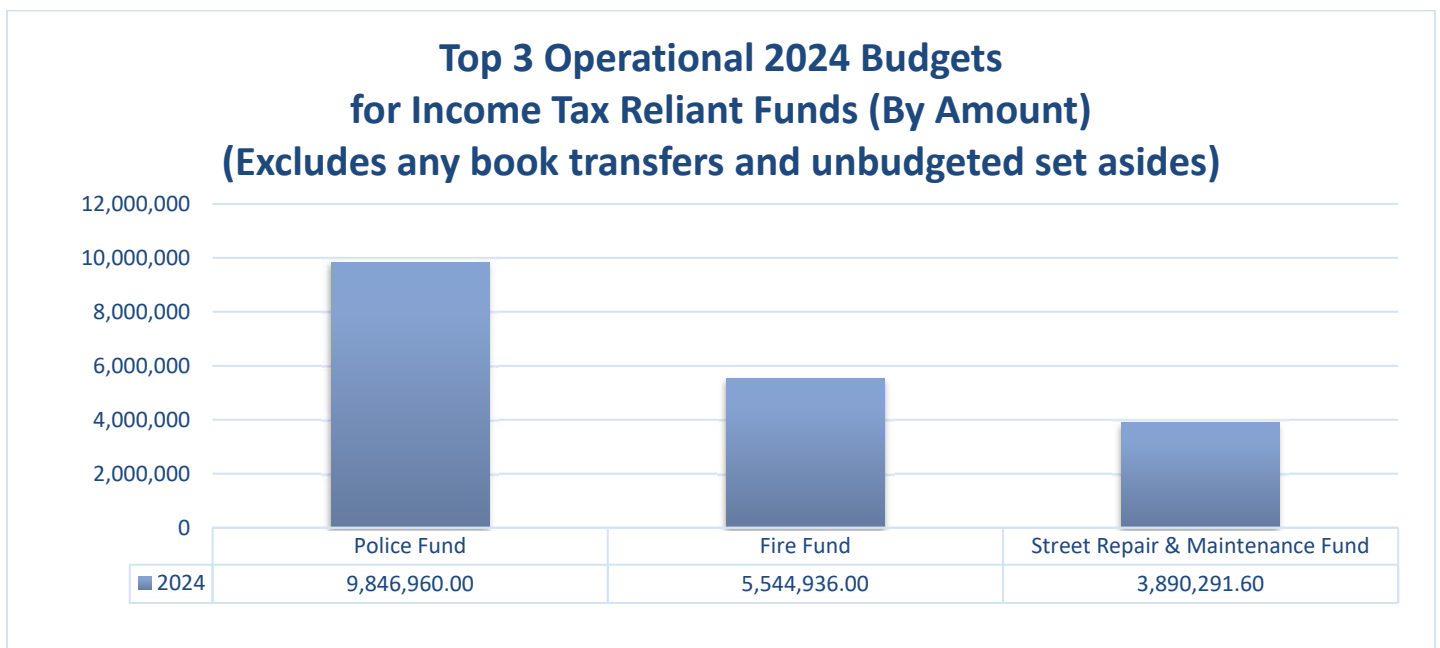
- Police Fines and Forfeitures:** The police fines and forfeitures revenues are anticipated to be the eighth largest revenue source. From 2010-2016 this revenue source generally averaged around \$490,000. From 2017-2019 it decreased approximately twenty percent and generally averaged around \$410,000 until it hit its lowest point of \$255,435 due to the global health pandemic in 2020. This revenue source is expected to recover some over the next five years but current projections have this revenue source still hovering between \$350,000 - \$365,000 annually. The viability and collection of these revenues depend on many other factors, some of which are outside the control of the Division of Police. These receipts are primarily now used to fund capital needs of the Division of Police and therefore remain extremely important in capital planning.



## Most Significant Expenditure Sources of the City

“Exhibit A” attached to the budget legislation is a two-page budget summary of all City funds and departments under the legislative control of City Council. The presentation is done in a format as required by Ohio Revised Code Section 5705.38 (C) and is a representation of planned expenditures and other financing uses. This same “Exhibit A” information has also been presented in a different manner to better match services with the funding sources used. The budget document as a collective whole and related supporting detail has been presented in this manner.

Excluding one-time capital project expenditures, transfers and advances, and departmental expenditures non-reliant on income taxes (Recreation Center, Cable, etc.), the City’s top three largest income tax reliant departmental fund expenditures are depicted in the graph below. These top three largest income tax reliant departmental fund expenditures make up approximately seventy-five percent of the City’s total income tax reliant departmental fund budgeted expenditures (less book transfers and advances) for 2023. Generally, if any of these three services above take over a larger share of the total, all of the other services or capital needs that are income tax reliant must then generally shrink if the goal is to live within the funding sources.



The top three make up a large majority of the total income tax-reliant departmental/fund budgeted expenditures (less book transfers and advances). The City’s safety budgets, including their departmental capital requests, make up approximately seventy-two percent of the City’s 2024 operational appropriation budget (excluding transfers) for income tax-reliant funds. Based on budgeted amounts, the Police and Fire Divisions have been established as Council’s number one operational priority and the residents have also responded accordingly by approving two different income tax rates (0.35% & 0.65%) for safety staffing for a continual period of time. Excluding the earmarked funds for the construction of a new fire station and book transfers, the personnel and other related operational costs make up approximately ninety-six percent of the 2024 operational appropriation budget of the Police and Fire Funds. The 2024 budgeted annual full-time safety staffing levels include twenty-six Fire/Medics and forty Police Officers. These safety personnel numbers include all supervisory levels and the Chiefs, but excludes the full-time temporary police officer position that will be eliminated through attrition when another officer returns from a long-term military leave of absence. The City also has eleven full-time Communication Specialists (dispatch).

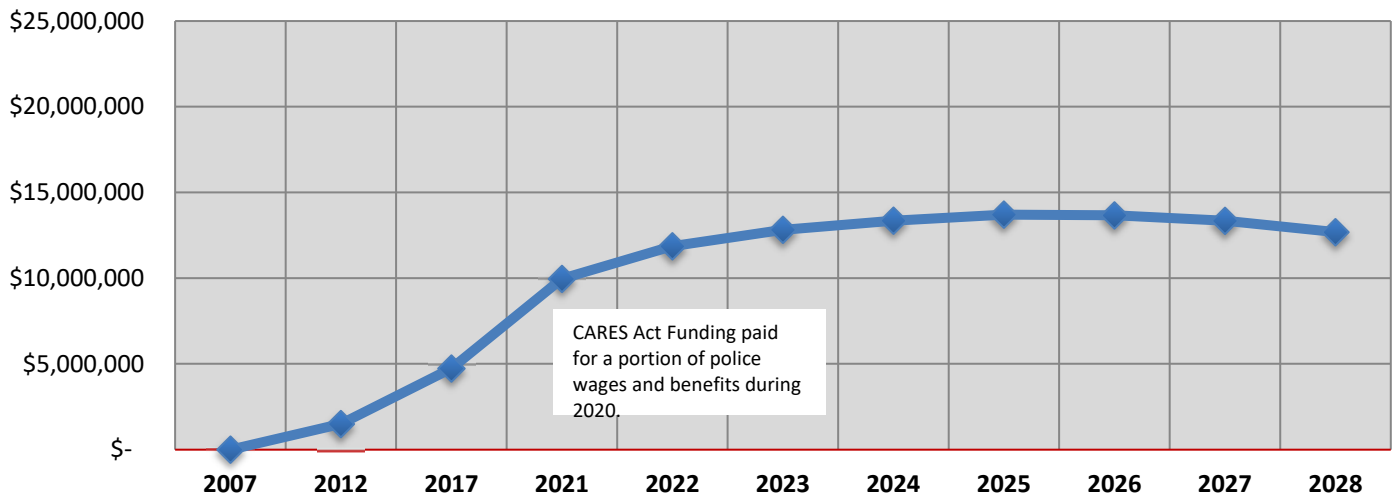
Maintaining safety staffing levels has been established as a priority. A fund balance reserve also allows the City to systematically plan, communicate, and allow its employees to have more time to react to any potential significant loss in funding.

The projected ending Police and Fire Fund Balance graphs reflect safety operational costs under the same operational models with no additional changes in income tax rate, no significant economic changes, no additional personnel or significant

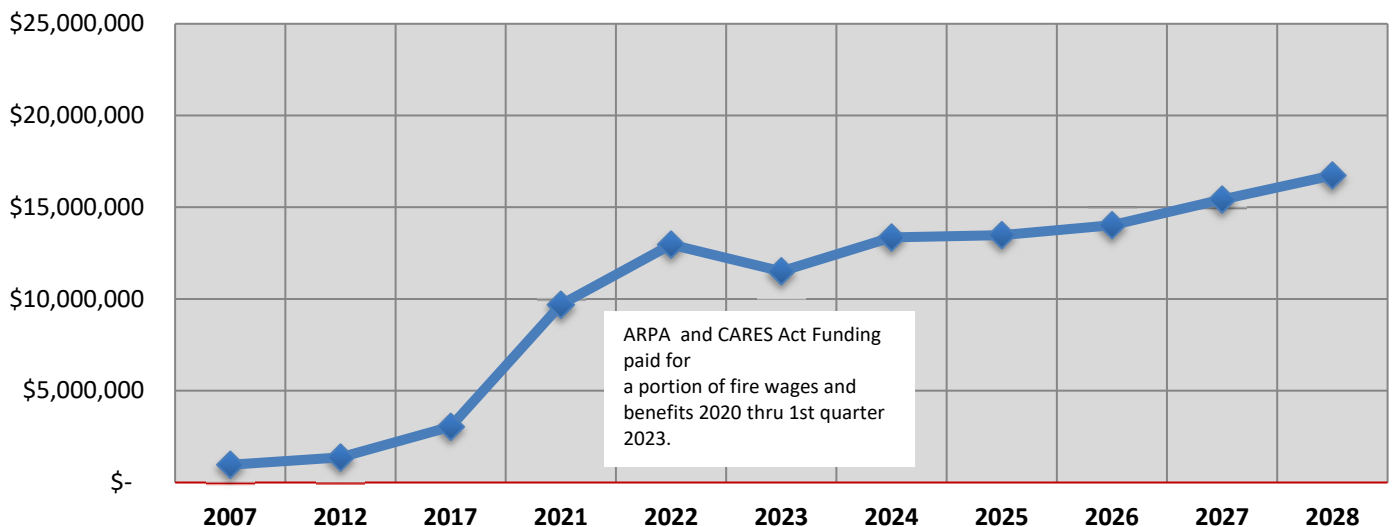
changes in capital plans and a general recurring infrastructure improvement program into the future. The graphs below do not include any positive or negative effects from any remaining American Rescue Plan Funding spent in 2023. Once the 2023 year is completed and reconciled, any potential effects will be incorporated into the graphs below. Currently, the expectations are those changes will be small but will reflect positively on the Division of Fire graph below.

Currently, portions of the City’s 1968 general one percent income tax rate also support many operations plus various infrastructure programs. Any changes in funding plans or reallocation of this money from one purpose to another could significantly affect any depicted graph in this document positively or negatively. The current financial plan also reflects a positive projection in fund balance for safety funds in total through the first six years of the new continual safety levies. The continual 0.65% levy became effective on January 1, 2023. The fund balance charts of both the Police and Fire Funds were also positively affected by the CARES Act Funding, whereas the Fire Fund has and will continue to be positively affected by the American Rescue Plan Funding. If the City sticks to its financial and operational plan as it is currently designed, it is quite probable that the most recent safety levy funding could last a decade or more from when the voters made it a continuous funding source.

### Police Fund Projected Ending Fund Balance Graph

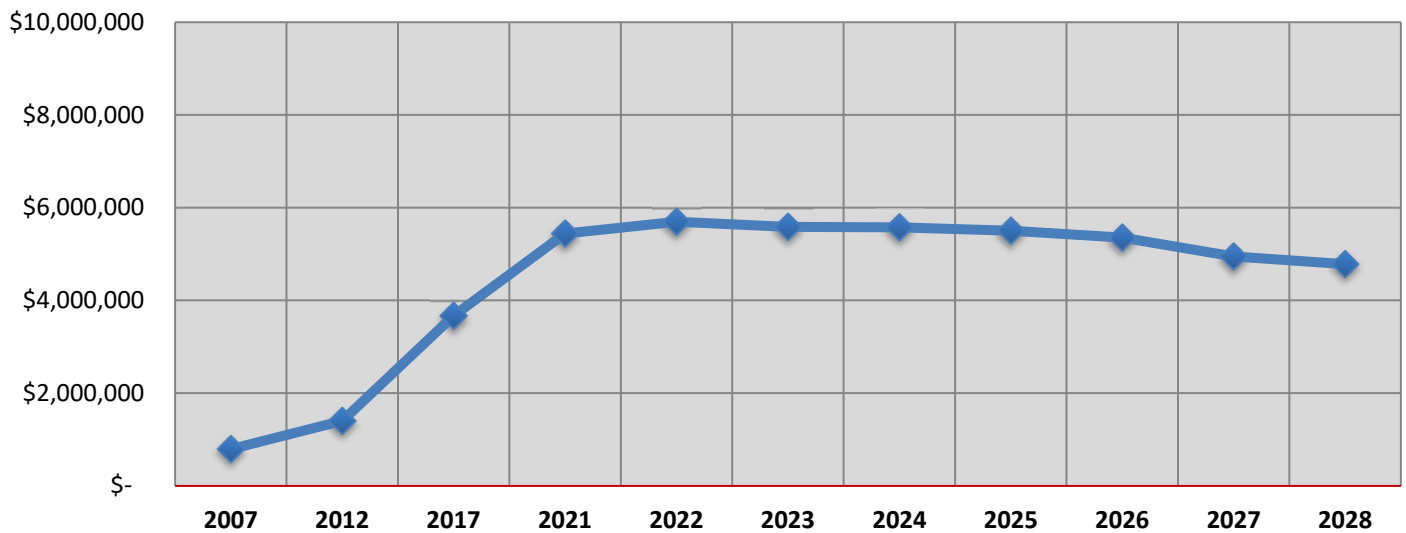


### Fire Fund Projected Ending Fund Balance Graph



The Streets Department makes up the third largest income tax-reliant appropriation for the City. The department was reduced through attrition from 2007-2011, along with many other non-safety departments, in order to balance the city-wide budget and live within the means, weather the State of Ohio’s budget cuts, fund past financial commitments and maintain the City’s safety forces staffing levels. In 2010, during a very difficult and dire financial situation and a massive effort to repair the City’s fiscal framework, the City’s Street Repair and Maintenance Fund’s (Streets Department) income tax revenue maximum allocation was reduced to a meager \$177,740. The department operations, related capital programs and fund balance were all negatively affected. Beginning in 2011 after the passage of the City’s additional income tax for safety forces, the City was able to restore the normal income tax allocations and even eventually increase them. This significant change allowed for the graph below to show an enormous upward trend from 2012-2021. With the improved picture and beginning in 2021, the City placed an emphasis on spending receipts received in the Fund on both street operations and road improvement projects, mostly in the neighborhoods. These receipts included any additional gas tax revenues received since July 1, 2019 when the State Legislature raised the gas tax rates. In late 2022, the City also elected to add an additional full-time Working Foreman position, to help cover for another full-time person off on a personal health matter. This graph includes the costs associated with this additional position through 2028. These decisions along with maintaining a road improvement program funded through gas tax dollars has resulted in the graph leveling off. The current graph and plan for this fund also assumes no significant changes in tax rates, staffing or capital plans throughout that same time period. Any changes to this information will result in this graph being revised. The results of the renewal/replacement of the City’s ten-year road levy, the number of full-time personnel carried for the Department, and changes in income tax revenues, gas tax revenues or the amount of road improvements conducted would be the graph’s biggest altering decisions.

## Street Repair & Maintenance Projected Ending Fund Balance Graph

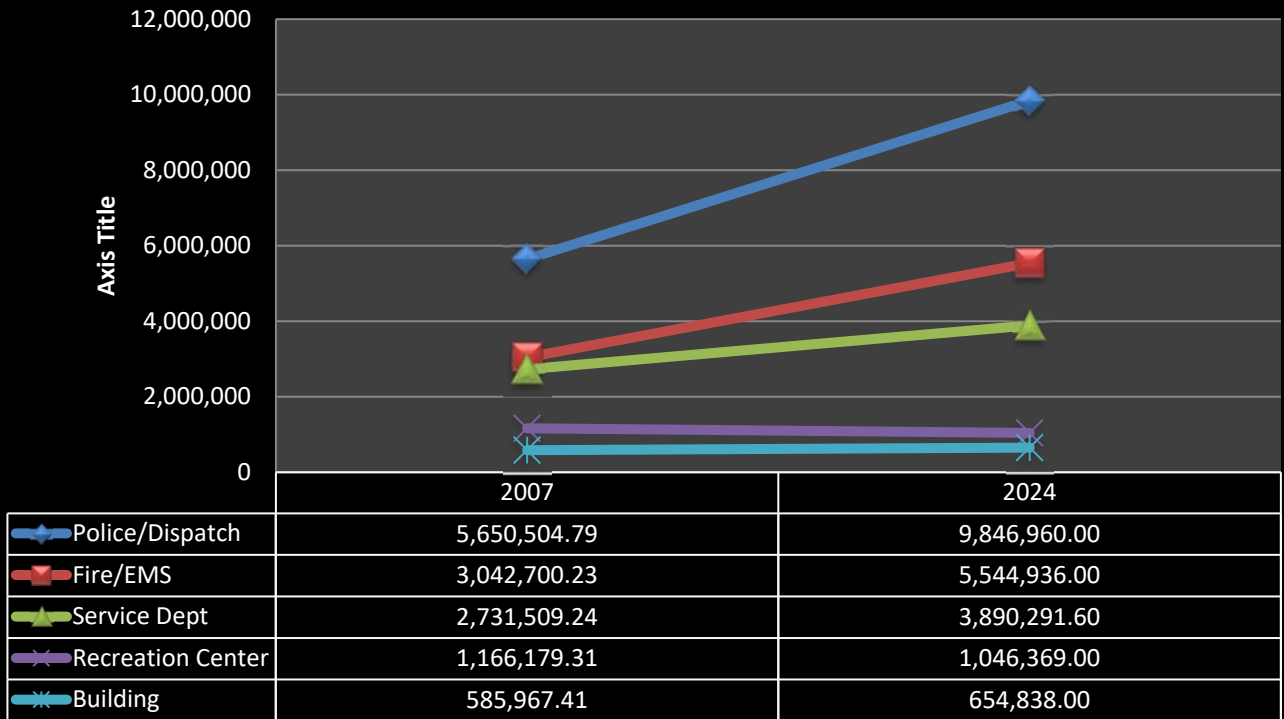


### **Review of the Past Financial Situation, Accomplishments, and the Latest Strategic Financial Plan and Focus:**

Rather than further reflect on the differences between the 2024 and 2023 annual budgets, we feel it is also prudent and relevant to reflect on the noteworthy differences between the 2007 pre-economic downturn and the most recent year. We will also further describe the past fiscal situation, financial turnaround, financial achievements and our current plan. The financial turnaround and achievements over the last eighteen years have definitely put the City in a much better position to handle the next crisis. Regardless of what may come our way, history has shown us that it is imperative to have good financial plan, internal controls, and strong financial reserves so we can better react and handle these threats when they do happen. We are much better prepared now than we were eighteen years ago.



## Expenditure History for Top 5 \$ Departments (Excludes any book transfers, set asides or money held on deposit) (prior to economic downturn & 18 yrs later)



The preceding graph clearly prioritizes the safety (Police and Fire) and street services over any other services offered by the City. These services are also the same services expected and prioritized by residents, businesses and other persons on a routine and continual basis. The police and fire increases reflect the same staffing levels from 2007 to 2024 but at the same time reflect the rising costs of the wages and benefits of the industry and our ability to retain good quality personnel. Although the increases are more noticeable in the safety forces both average an annual average increase of approximately four to five percent range annually over the eighteen years displayed. The increase in the Service Department's graph is almost entirely due to increased focus on capital improvements and the State Legislature's decision to increase the gas tax rates effective July 1, 2019. The additional gas taxes received are dedicated to road improvements and is spent in accordance with State Law. Without this increase in gas tax rates, the expenditures for the Department would have been relatively flat. The operational costs of the Recreation Center have actually decreased from those before the economic downturn from eighteen years ago. This is somewhat due to global health pandemic but also an effort to control and balance costs against revenues. The Building Department for 2007-2023 basically operated off the same budget today as it did eighteen years ago. The uptick in 2024, is mainly due to the need to update our permit software as it is sorely needed. This graph doesn't reflect all of the smaller non-safety departments but it does touch on the fiscal restraint in a couple of those departments. The City has worked hard to stick to their financial plan and internally the non-safety departments have cut back to prioritize safety services and infrastructure improvements. We believe there would be very few communities in existence that could demonstrate similar financial results as a whole as we can over the past eighteen years. During this same period, departments have increased capital expenditures significantly since 2007 and funded those plans without borrowing. Although the graph may not demonstrate it in certain cases, huge efficiencies and cost reductions have been achieved. These cost reductions and efficiencies in the non-safety departments do however, have a negative side to it, as the City remains vulnerable in succession planning and in back-ups in crucial non-safety operations. There are positives and negatives to everything that we do, but this particular negative is consistently under review and is one of the reasons why a Working Foreman position

was recently added. The City has also clearly delivered and prioritized safety services which the residents supported through the passage of safety-specific income tax levies. The City does not sit idle and has made very difficult decisions even when the City obtained additional tax revenue sources.

Some other non-safety departments not included in the preceding graph are budgeted to spend just about the same or less than that of eighteen years ago are the Brunswick Transit Alternative, Senior Activities and Parks. The Brunswick Area Television and Finance Department also have averaged between 0 and 1.1 percent increases annually over the last eighteen years. There are several other Departments that average between a 1.1 and 2.0 percent average cost increase annually over that same time period. The controlling of costs from these decisions has created consistent annual funding for more infrastructure projects and capital purchases. However, as stated earlier, vulnerability in succession planning is a big concern and the City may not always have adequately trained back-ups to fill-in during emergency situations.

### **Historical Review and Financial Situation:**

By early 2009 after the economic downturn, the City had basically run out of financial options, was in financial despair and was in desperate need of a complete overhaul of its past financial practices. According to the City's 2002 through 2009 audited financial statements, the City over expended its revenue sources for all of its governmental funds by a whopping \$33,435,112 during this time period. This excess amount was approximately four times higher than the City's largest annual revenue source (income taxes) at the time. The City was delivering services well beyond its financial means, eliminating crucial cash reserves, stopping departmental capital replacement programs, using one-time revenue sources to fund recurring expenditures and borrowing heavily against its future to repair storm sewers and other aging infrastructure. Financially things were extremely bleak for the future of the City.

### **Accomplishments and Financial Turnaround:**

The City knew that a complete overhaul of its financial practices was in order and that a strategic multi-year master plan had to be developed and executed in order to return this City to financial health. In order to achieve any type of success, many things were required; including the implementation and execution of a strategic master plan; additional financial assistance from its taxpayers; a total reversal of past financial practices; creation of alternate funding sources, cash reserves and an investment portfolio; demonstration of fiscal restraint and implementation of various expenditure cutbacks. Since 2010, the City has been extremely successful in turning around its financial situation and revamping its practices and policies. The accomplishments and financial turnaround are staggering. Below is a summary of the most significant financial accomplishments since 2010:

- 1) Execution of a strategic master plan and complete change in financial behaviors.
- 2) Electorate have approved multiple levies, including a 0.65 percent continual income tax safety levy to help support safety forces staffing levels; 1.2 mill neighborhood property tax road levy; and 0.82 mill fire station bond property tax levy.
- 3) Creation of alternate funding sources, not involving debt proceeds when voted levies were not involved.
- 4) Revenues exceeding expenditures to allow the City to save for future infrastructure projects and capital needs without the need to borrow or leverage our future.
- 5) Changed budget focus to the big picture versus the details to keep us on track. Decision has created improved institutional direction, vision and the ability to achieve overall financial goals.
- 6) Instituted a fund balance reserve policy, restored and periodically increased reserves, and have remained flexible to adapt to current and predicted situations.
- 7) Controlled and limited non-safety related operational costs to expand infrastructure and capital programs.
- 8) Improved relationships with the State of Ohio, particularly the Ohio Department of Transportation and the Ohio Department of Natural Resources.
- 9) Significantly increased road and signalization projects. Expended about \$46 million on road and signalization improvements from 2010-2022. We anticipate for this amount to reach an additional \$27 million in the subsequent six years. We have been successful in obtaining millions in additional State funding for road improvements in the City. These additional monies are already being spent on Pearl Road, North Carpenter Road, Old Eagle, Skyview Drive, Magnolia Drive, portions of Laurel Road and we are confident that additional

grant monies will be obtained for Pepperwood Drive in the near future. Furthermore, the City has dedicated \$23.22 million in funds from the general fund towards road improvements over the last ten years.

- 10) The City has formally set aside \$3,505,678.95 emergency services billing revenues over an eleven-year period of time to be used for fire station improvements. Any unencumbered or unspent monies as of December 31, 2023 from this set aside is anticipated to be readded to the 2024 budget. As of November 9, 2023, \$1,811,263.13 of these local set aside funds remained unencumbered or unspent. These local set aside funds plus the \$12,000,000 in anticipated bond proceeds and remaining \$79,618.16 in unencumbered funds in the Fire Improvement Fund will be combined to build and equip a new fire station at 1094 Hadcock Road. This will be the first new stand alone building constructed for municipal purposes since the Recreation Center more than thirty years ago.
- 11) Created a local funding plan to assist in the construction of a multipurpose trail which will ultimately connect Plum Creek Park to Brunswick Lake Park. The City Administration also obtained various grants and enlisted the assistance of the Medina County Park District to make this multi-purpose trail a reality. Phase I is completed, Phase II is in progress and Phase III is anticipated to begin construction within the next year or two.
- 12) Created a local funding plan for various other capital improvements which at times is also being used for local match dollars for grant awards and have recently led to the improvements of Parks that previously had very limited capital dollars. The most recent two capital budgets include more park improvements than in the past.
- 13) Revamped budgeting procedures and methodologies relating to five-year capital plans and funding.
- 14) Establishment and utilization of the Citizens' Financial Audit Review and Advisory Committee.
- 15) Weathered budget cuts to the local government funds, several attacks on home rule, and legislative changes to our ability to collect local income taxes.
- 16) Expanded our investment portfolio and investment options. Interest revenues in 2023 & 2024 are not only projected to exceed \$1,000,000 for the first time in our City's history, but are expected to more than double that milestone. The 2023 current interest revenues are expected to increase over 16,309% over those achieved in 2010.
- 17) Eliminated past financial obligations, when possible or as needs no longer exists.
- 18) Continuing to address and improve upon technology.
- 19) Implemented an alternative funding source for public storm water related improvements and repayment of debt.
- 20) Prioritizing storm water improvements and aggressively applying for grants. We have recently been successful in obtaining \$1,500,000 and \$4,510,000 grants for additional storm water improvements. However, these two specific grants and related grant proceeds have not yet been included in the 2024 budget. The 2024 budget does include some of the local match funding for both of these grants, but we do not formally plan to include the grant budgets until after securing a grant agreement. Currently, we anticipate a grant agreement for the \$1,500,000 to be executed sometime during 2024 but no specific timetable has been identified for the \$4,510,000 grant. This is because the \$4,510,000 grant has not yet been formally funded by the U.S. Congress so that timeline is more indefinite. Without these grants, the total costs for these projects would be borne entirely by our local community.
- 21) Started a review and plan to repair or improve various aspects of City buildings and surroundings that were previously left unattended due to funding limitations and lack of a realist capital plan. Those repairs and improvements include, but are not limited to, HVAC, roofs, sidewalks, windows, doors, lighting, carpeting, phone lines, waterlines, drainage, retention of materials, playgrounds, trails, tennis courts, etc. The City has received several grants through the Ohio Department of Natural Resources and Northeast Ohio Public Energy Council for this same purpose.
- 22) Created a swift and confident plan to address concerns with the global health pandemic. The City amended reserve policies, budgets, work schedules, and addressed immediate and future financial concerns in the best possible way.
- 23) Created and developed a financial plan that spends both the \$2.33 million in CARES Act Funds and the \$3.67 million in American Rescue Plan Funds on eligible expenses while at the same time putting the City's safety forces and the community in a better position in the future.
- 24) Recognized numerous times by the Government Finance Officers' Association, Auditor of State and General Assembly of the State of Ohio for sound fiscal practices and financial reporting.
- 25) Presented our financial turnaround story to the Ohio Government Finance Officers' Association, Local Government Officials, Municipal Government Academy, Municipal Clerk Association and the Auditor of State's Office.

Many of these items may be completely unknown to the general public and it is absolutely necessary to tell the successes and future goals in this budget document. Hopefully the story and information will build on the community trust and pride, reflect on our positive direction and demonstrate the hard work and efforts of many, including our own residents, through a very difficult time.

### **Strategic Master Financial Plan Moving Forward and Identified Items:**

The above financial accomplishments are extraordinary and the financial turnaround in Brunswick would be tough to match. Even with these accomplishments, the City still has some unresolved items, albeit less than last year, that still need to be resolved. For every mountain we climb, there is always another one to climb. The City has improved its financial position by fixing past financial decisions of the City and has now begun to focus on how to approach the future. The following items are regarded as the most important pending matters and make up a part of the City's current strategic master financial plan.

- 1) **Maintain a financial balance between operational and capital priorities:** The City only has so much money to utilize and it will be extremely important for the City to live within its financial means when making those decisions. It is important for the City to balance its budget when it comes to funding operations. The City should only expend designated fund balance or capital reserves, if and only if, it is prudent to do so, in accordance with the City's capital plan and or fund balance reserve policy. Capital funding source must be available. If fund reserves are spent below the minimum threshold, they should be replenished soon thereafter. Just as the City has done for fourteen years in a row, the City should also be prepared to make very difficult decisions moving forward in controlling costs, making potential changes to operational models, and obtaining more permanent or additional revenue sources for the continuation of operations and infrastructure improvements.
- 2) **Aging buildings and need for improvements:** Previously, the City developed a decade long formal funding plan to set aside \$3.5 million for fire station improvements. Coupled with the electorate support of an additional \$12 million we will now be able to construct a new centralized fire station. The City has also recently received several grants to conduct other building improvements at the Recreation Center, Division of Police, Brunswick Area Television and City Hall. One of our goals is to continue to figure out ways to improve our buildings without the need for additional taxes from the community. Future funding plans and time is needed to address and solve other building problems. We have been fairly successful so far but we are only just beginning. We are already brainstorming and planning for the next improvement. The same level of dedication and adherence to the financial plan will be necessary to succeed.
- 3) **Control or Lower Health Care Costs:** Even with steps taken to control health care costs, these costs are likely to continue to increase more than wages or other benefit related costs of the City over time. Inflationary or tax collections generally do not grow at the same rate causing a continual funding situation. This is an issue nationwide and not just here at the City of Brunswick. The bright side is the global health pandemic in 2020-2022 did provide a three-year window in which health care costs came in lower than expected. Many elective surgeries or doctor's visits didn't happen or delayed because health facilities shut down for a few months to prepare for the COVID 19 virus. It is unclear of whether this will happen again or not in the future but the expectation is health care costs will eventually return back to normal. The City must continue to discuss this situation, review and consider changes to plan designs, and discuss various other options to control these costs.
- 4) **Continue Capital Set Aside and Replacement Programs:** The City's current five-year capital replacement program and funding availability has drastically improved over the years but always has room for improvement. With over four hundred roads and hundreds of storm water related issues, the City will have to make tough choices and prioritize these more expensive projects while living within its financial means. The occurrence of these types of situations will more than likely never change, but the funding sources available to correct them will certainly change. The City must remain fiscally solvent, attempt to

obtain additional funding sources when possible and be cognizant of the future when making decisions on priorities and projects to fund.

With the 2024 budget proposal and legislation, 3.50 percent of the net income taxes will be allocated to capital purposes not tied to any one specific department or transfer. Ten percent of income tax allocation is more typical of a set aside for capital improvements of a City the size of Brunswick. Just several years ago the City allocated zero income tax dollars for capital purposes not tied to any one specific department, grant or transfer.

- 5) **Monitor State and Federal Governments impact on the City of Brunswick:** Changes in laws or funding allocations could have a significant on the City. Changes can either be positive or negative depending on the situation. Most recently the City has obtained many grants increasing the City's ability to complete various road, storm water and recreational improvement projects. In addition, the State recently increased the local government fund allocation after many years of reductions. The State, has rewritten taxing laws, such as Ohio Revised Code Section 718, regarding the municipalities' biggest revenue source (income taxes). Regardless of how much we accomplish financially here in the City of Brunswick, it could all unravel by the mere change in laws beyond the control of the City of Brunswick. In the end, we firmly believe that local municipal taxes are one of the cheapest tax rates assessed by governments and those monies provide the most direct results of any level of government.
- 6) **Providing more funding toward technological advancements:** The City has begun to make big strides in updating technology and related equipment in the last several years; however, it is an effort that will be needed each and every year hereafter to keep up with the times. The generations of tomorrow will not stand for the technology and resources that are in existence in much of the City today. The new generations expect convenience and most likely will only conduct their business with the City on-line, through mobile apps, or social media. Without a doubt, the City's technological advancement and operational budgets today are better than they were a several years ago but are still behind where they should be. During the last quarter of 2023, the Recreation Center plans to add new on-line payment and registration options to the public.
- 7) **Discuss financial trends and projections and determine a resolution.** The 2024 budget and operational expenditure proposal, less book transfers, currently appropriates \$19.28 million to police, dispatch, fire, EMS and street operations and their departmental capital alone. However, the gross income tax revenues for all City operations and infrastructure improvements are projected to equal \$27.43 million. We are definitely in much better shape than we were in the past but it should be noted that there is only a limited amount of income tax dollars left to address all other needs of the City. This tug of war over financial resources during planning and budget proposals will continue as City priorities, dedicated levies, and outside factors change. Any reallocation of income tax dollars towards operations will ultimately mean less money for infrastructure projects. Any reallocation of income tax money, not tied to the City's safety specific income tax levy, towards infrastructure improvements would mean less for the operations. As more information becomes available, the financial graphs included may need to be updated and amended.

## **Conclusion**

The Administration has worked extremely hard in the past to improve upon its fiscal situation to allow for this budget proposal to be possible. The goal is to remain fiscally responsible with one eye on current funding and the other eye looking down the road at future opportunities and obstacles that may exist. The Administration will do everything in its power to provide the best possible services to the community and further achieve its financial goals. The Administration would like to thank its residents for believing in the City, restoring its faith in the City's safety forces and providing additional funding sources for the fire station and the neighborhood road levy improvement program. We hope that the above budget transmittal reflects and builds on the trust and the future of this community. We are proud to serve this wonderful

community and we strive to achieve a community of excellence. It takes a collaborative effort from the entire community to make all of this achievable.

Respectfully Submitted,



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Carl S. DeForest  
City Manager/Safety Director



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Todd R. Fischer  
Finance Director

# **2024 Budget Legislation**

# CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 98-2023



By: Mr. Hanck, Mr. Abella, Mr. Lambert

AN EMERGENCY ORDINANCE ADOPTING THE ANNUAL APPROPRIATION BUDGET FOR EXPENDITURES OF THE CITY OF BRUNSWICK FOR THE YEAR BEGINNING JANUARY 1, 2024 AND ENDING DECEMBER 31, 2024.

WHEREAS: The City of Brunswick Charter requires that an annual budget be prepared and submitted as provided by the laws of the State of Ohio;

WHEREAS: Ohio Revised Code Section 5705.38(A) requires this Council to adopt an annual appropriation budget; and

WHEREAS: City Council has publicly reviewed the 2024 Operating and Capital Program Budget and is desirous to comply with local and State Laws.

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

SECTION 1: That to provide for expenditures of the City of Brunswick, Ohio during the fiscal year beginning January 1, 2024 and ending December 31, 2024, the 2024 Operating and Capital Program Appropriation Budget, as attached hereto and incorporated herein as Exhibit "A", is hereby adopted.

SECTION 2: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare, and for the further reason that Ohio law prescribes time limitations on the adoption and certification of the 2024 Operating and Capital Appropriation 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: 1<sup>st</sup> Reading November 27, 2023

2<sup>nd</sup> Reading December 11, 2023

Rules Suspended: AYES 7 NAYS 0

ADOPTED: December 11, 2023 AYES 7 NAYS 0

ATTEST: Laura Timura  
Clerk of Council  
Laura E. Timura



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**EXHIBIT A**

Fund Number	Fund Name / Department	Personal Service	Other	Total
<b>General Fund</b>				
001	General Fund			
	City Council	193,737.00	89,869.00	\$ 283,606.00
	Mayor	111,478.00	98,163.00	\$ 209,641.00
	City Manager	201,060.00	135,145.00	\$ 336,205.00
	Information Technologies	185,620.00	363,190.00	\$ 548,810.00
	Engineering	25,723.00	669,247.00	\$ 694,970.00
	Building Department	361,000.00	303,838.00	\$ 664,838.00
	Cemetery Maintenance	-	23,000.00	\$ 23,000.00
	Janitorial Contract	-	23,100.00	\$ 23,100.00
	City Hall Building & Grounds	5,843.00	49,704.00	\$ 55,547.00
	Administrative Services	96,093.00	58,826.00	\$ 154,919.00
	Economic Development	120,517.00	259,847.00	\$ 380,364.00
	Animal Control	81,109.00	73,012.00	\$ 154,121.00
	Law Department	191,671.00	349,585.00	\$ 541,256.00
	Finance Department	274,410.00	240,883.00	\$ 515,293.00
	Income Tax Department	216,279.00	248,717.00	\$ 464,996.00
	Parks & Recreation Director	81,299.00	64,056.00	\$ 145,355.00
	General Fund Administration	-	1,337,547.25	\$ 1,337,547.25
	Planning Division/Community Development	77,096.00	183,557.00	\$ 260,653.00
	Board of Building Appeals	516.00	1,222.00	\$ 1,738.00
	Board of Zoning Appeals	1,281.00	4,613.00	\$ 5,894.00
	Board of Civil Service	11,849.00	49,092.00	\$ 60,941.00
	Board of Ethics	4,080.00	4,650.00	\$ 8,730.00
	Board of Charter Review	-	-	\$ -
	Board of Commemorative Affairs	-	34,500.00	\$ 34,500.00
	General Fund Transfers / Advances	-	28,295,643.33	\$ 28,295,643.33
001	Total General Fund	\$ 2,240,661.00	\$ 32,961,006.58	\$ 35,201,667.58
<b>Special Revenue Funds:</b>				
110	Court Computerization Fund	5,705.00	16,396.00	\$ 22,101.00
112	VAWA Grant Fund	-	-	\$ -
113	CDBG Grant Fund	-	-	\$ -
114	Police Wages Fund	4,890,609.00	5,131,351.00	\$ 10,021,960.00
115	Fire Fund	2,737,861.00	3,207,075.00	\$ 5,944,936.00
117	Street Repair & Maintenance Fund	1,295,714.00	2,719,577.60	\$ 4,015,291.60
118	State Highway Fund	-	165,960.00	\$ 165,960.00
119	Law Enforcement Fund	-	10,615.00	\$ 10,615.00
120	Brunswick Transit Alternative (BTA) Fund	-	45,000.00	\$ 45,000.00
123	Brunswick Area Television (BAT) Fund	159,317.00	273,929.00	\$ 433,246.00
127	Parks Fund	212,807.00	441,518.00	\$ 654,325.00
129	Department of Justice Federal Grant Fund	-	112,117.69	\$ 112,117.69
130	DUI Enforcement & Education Fund	-	9,700.00	\$ 9,700.00
131	Recreation Center Fund	413,973.00	642,396.00	\$ 1,056,369.00
140	Local Fiscal Recovery Fund	-	-	\$ -
<b>Enterprise Funds:</b>				
223	Refuse Fund	74,701.00	3,053,927.00	\$ 3,128,628.00
224	Storm Water Management Fund	35,224.00	1,365,878.25	\$ 1,401,102.25
<b>Capital Improvement Funds:</b>				
300	General Permanent Improvement Fund	-	3,460,733.99	\$ 3,460,733.99
332	Road Levy Fund	-	2,579,373.00	\$ 2,579,373.00
333	Road Improvement Fund	-	3,566,633.18	\$ 3,566,633.18
334	Traffic Control Fund	-	3,125.00	\$ 3,125.00
335	Public Square Fund	-	12,297.56	\$ 12,297.56
336	City Building Improvement Fund	-	177,226.00	\$ 177,226.00
337	EPA Grant Fund	-	1,500,000.00	\$ 1,500,000.00
339	Fire Improvement Fund	-	79,618.16	\$ 79,618.16
341	Park Improvement Fund	-	500,000.00	\$ 500,000.00
345	U.S. Army Corp of Engineer's Grant Fund	-	2,255,000.00	\$ 2,255,000.00
347	North Carpenter Road Improvement Fund	-	1,736,328.34	\$ 1,736,328.34
348	Boston Road Improvement Fund	-	-	\$ -

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**EXHIBIT A**

Fund Number	Fund Name / Department	Personal		Total
		Service	Other	
353	I-71 / Rt. 303 Enhancement Fund	-	3,895.03	\$ 3,895.03
359	Fire Station Construction Fund	-	12,000,000.00	\$ 12,000,000.00
360	Brunswick Lake Improvement Fund	-	602,572.55	\$ 602,572.55
373	OPWC Skyview Drive Improvement Fund	-	912,030.90	\$ 912,030.90
374	OPWC Magnolia Drive Improvement Fund	-	1,582,139.25	\$ 1,582,139.25
375	OPWC Pepperwood Drive Improvement Fund	-	1,317,000.00	\$ 1,317,000.00
<b>Self Insurance Fund:</b>				
600	Self Insurance Fund	-	3,799,560.00	\$ 3,799,560.00
<b>Debt Service Funds:</b>				
771	General Obligation Bond Retirement Fund	-	-	\$ -
772	General Obligation Fire Station Bond Retirement Fund	-	1,075,125.00	\$ 1,075,125.00
782	Special Assessment BRF: Laurel Road (2006)	-	35,462.50	\$ 35,462.50
783	Special Assessment BRF: Brunswick Lake - Dam	-	18,948.80	\$ 18,948.80
784	Special Assessment BRF: Brunswick Lake - Dredging	-	11,826.18	\$ 11,826.18
<b>Agency Funds:</b>				
880	Recreation Programs Agency Fund	-	-	\$ -
881	General Trust Agency Fund	-	750,000.00	\$ 750,000.00
882	Unclaimed Money Agency Fund	-	20,000.00	\$ 20,000.00
883	Twelve Step Agency Fund	-	-	\$ -
884	Family Violence Agency Fund	-	-	\$ -
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
<b>Grand Total</b>				<b>\$ 100,406,914.56</b>

# CITY OF BRUNSWICK, OHIO

## ORDINANCE NUMBER 99-2023



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

AN EMERGENCY ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 104-2022 TO PROVIDE FOR A REVISED ALLOCATION OF MUNICIPAL INCOME TAX RECEIPTS DURING THE PERIOD FROM JANUARY 1, 2024 THROUGH DECEMBER 31, 2024.

WHEREAS: In accordance with Section 880.01.1 (e) of the City of Brunswick Codified Ordinances, this Council is required to pass Ordinances from time to time to provide for the allocation of income tax receipts as required and permitted by Codified Ordinance Section 880.01.1; and

WHEREAS: This Council has determined that the allocation formula during the period from January 1, 2024 through December 31, 2024 should maximize the amounts provided for municipal services and improvements; and

WHEREAS: In order to carry out such purpose, subject to and consistent with the requirements of Section 880.01.1 of the Codified Ordinances, this Council has determined that it is necessary to amend Section 1 of Ordinance No. 104-2022;

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

SECTION 1: That Section 1 of Ordinance No. 104-2022, adopted on November 28, 2022, be and is hereby amended to read as follows:

“SECTION 1. Subject to and consistent with the provisions of Section 880.01.1 of the Codified Ordinances, during the period from January 1, 2024 through December 31, 2024, the income tax receipts collected under the provisions of Chapter 880 of the Codified Ordinances each month, after provision for costs of administering and enforcing the provisions of that Chapter (the “Net Income Tax Receipts”), shall be allocated to and deposited in or transferred to the following funds at the close of each month in the following percentage allocations notwithstanding the tax year to which they are attributable:

<b>Fund</b>	<b>Allocation</b>
Police Fund	37.50%
Fire Fund	24.50%
Street Repair & Maintenance Fund	7.00%
BTA Fund	0.25%
Parks Fund	2.25%
Capital Improvement Fund	3.50%
General Fund	25.00%

; provided that when amounts allocated to a fund reach the designated annual maximum for that fund for 2024 set forth below, no additional net income tax receipts will be deposited into that fund in 2024.

The annual maximum allocations for the various funds for 2024 shall be as follows:

# CITY OF BRUNSWICK, OHIO

## ORDINANCE NUMBER 99-2023



(A) As to the Police Fund and the Fire Fund, the greater of:

(i) The aggregate amount set forth in the following table:

<b>Fund</b>	<b>Allocation</b>
Police Fund	\$9,425,000
Fire Fund	<u>\$6,525,000</u>
Aggregate Police & Fire Funds Total	\$15,950,000

**or**

(ii) As to the Police Fund, 59.09% of the aggregate amount of Net Income Tax Receipts from the taxes levied pursuant to Section 880.005.1(b) and (c) of the Codified Ordinances in that year, and as to the Fire Fund, 40.91% of the aggregate amount of Net Income Tax Receipts from the taxes levied pursuant to Section 880.005.1(b) and (c) of the Codified Ordinances in that year.

Any amounts in excess of such annual maximum allocations shall be allocated to the General Fund.

(B) As to the Street Repair & Maintenance Fund, the BTA Fund and the Parks Fund, the amounts set forth in the following table:

<b>Fund</b>	<b>Maximum Allocation</b>
Street Repair & Maintenance Fund	\$1,575,000
BTA Fund	\$15,000
Parks Fund	\$580,000

Any amounts in excess of such annual maximum allocations shall be allocated to the General Fund.

(C) There shall be no annual maximum applicable to the allocation of Net Income Tax Receipts to the General Fund or to the Capital Improvement Fund in 2024.

This Council finds and determines that, based on the City's estimated income tax receipts for 2024, the allocation percentages and maximum allocations set forth in this Section are consistent with the requirements of paragraphs (b), (c) and (d) of Section 880.01.1 of the Codified Ordinances. This Council shall act promptly to revise the foregoing allocation percentages and or maximum allocations if, as and when such revisions are necessary to ensure continuing compliance with the requirements of Section 880.01.1 of the Codified Ordinances.

The Finance Director/Income Tax Administrator shall prepare monthly financial reports reflecting amounts of the prior month's allocations to the various funds and year to date allocations to the various funds and confirming the City's continuing compliance with the requirements of Section 880.01.1 of the Codified Ordinances.

SECTION 2: That Section 1 of Ordinance No. 104-2022, as adopted on November 28, 2022, be and is hereby repealed.

**CITY OF BRUNSWICK, OHIO**  
**ORDINANCE NUMBER 99-2023**



SECTION 3: The Council finds and determines that all formal actions of this Council and of any of its committees concerning and relating to the passage of this Ordinance were taken, and all deliberations of this Council and of any of its committees that resulted in such formal action were held, in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the additional reason that this Ordinance is necessary for the usual daily operation of a municipal government. Therefore, the same shall be in full force and effect immediately after its passage by the required number of votes; otherwise, the earliest time permitted by law.

PASSED: 1<sup>st</sup> Reading November 27, 2023

2<sup>nd</sup> Reading December 11, 2023

Rules Suspended: AYES 7 NAYS 0

ADOPTED: December 11, 2023

AYES 7 NAYS 0

ATTEST: Laura Timura  
Clerk of Council  
Laura E. Timura

CITY OF BRUNSWICK, OHIO  
ORDINANCE NO. 100-2023

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

AN EMERGENCY ORDINANCE AMENDING ORDINANCE NO. 106-2022  
AND THE CITY'S FUND BALANCE RESERVE POLICY.

WHEREAS: Per determination by this Council, the City Administration and the Brunswick Citizens' Financial Audit Review and Advisory Committee, the City adopted a Fund Balance Reserve Policy per Ordinance No. 96-12, as amended by Ordinance Nos. 90-17, 20-2020, 101-2020, 115-2021 and 106-2022, to detail the City's objective to achieve a sound financial condition and to maintain appropriate levels of unencumbered cash reserves in the General Fund; and

WHEREAS: It has been determined to further amend the Fund Balance Reserve Policy to provide additional financial flexibility as may be required to respond to unknown effects of the global health pandemic, future economic downturns, inflationary pressures or any other unknown emergency.

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

SECTION 1: That the Fund Balance Reserve Policy, as attached hereto as Exhibit "A", is hereby adopted.

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 improve our ability to respond to future unknown impacts. 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: 1<sup>st</sup> Reading November 27, 2023

2<sup>nd</sup> Reading December 11, 2023

Rules Suspended:

AYES 7 NAYS 0

ADOPTED: December 11, 2023

AYES 7 NAYS 0

ATTEST:



Clerk of Council

Laura E. Timura

# CITY OF BRUNSWICK



## FUND BALANCE RESERVE POLICY

**Established October 2012 (Ordinance #96-12)**

**Amended by City Council - (Ordinance #90-17), (Ordinance #20-2020),  
(Ordinance #101-2020), (Ordinance #115-2021), (Ordinance #106-2022) and  
(Ordinance # -2023)**

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## **BACKGROUND:**

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Over the past two decades, the compounded impacts of the economy, political environment, global pandemic, and increasing demand for services and capital needs have presented challenges in maintaining adequate cash reserves for the City of Brunswick.

From 2002 through 2009, the City expended significantly more money than it was taking in, thus draining the cash reserves to levels that were unacceptable to the City and the Brunswick Citizens' Financial Audit Review and Advisory Committee. The most significant factor or identified cause of these practices was the implementation of long-term financial commitments without a corresponding long-term funding stream in place.

During mid 2010 through the date of this proposal, City Council, City Administration and the Committee have taken measures to restore the City's fiscal infrastructure, rebuild its cash reserves and revamp various fiscal and budgeting practices. As a part of these revamped practices, City Council, City Administration and the Brunswick Citizens' Financial Audit Review and Advisory Committee established a fund balance reserve policy. The City Council, City Administration and the Brunswick Citizens' Financial Audit Review and Advisory Committee decided to systematically increase the reserve levels and thus amend the fund balance reserve policy during 2017. Additional increases to the fund balance reserves were recommended in 2020, 2021, 2022 and 2023 to better prepare and react to the health pandemic, future economic downturns, inflationary pressures, or any other emergency situation.

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## **OBJECTIVE:**

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It shall be the objective of the City to achieve a sound financial condition and to maintain appropriate levels of unencumbered cash reserves in the General Fund to:

- 1) Ensure the timely payment of all financial obligations.
- 2) Reduce susceptibility to downturns in the economy or revenue shortfalls.
- 3) Provide financial resources to pay for unanticipated emergencies.
- 4) Comply with and meet debt covenants and obligations.
- 5) Secure and maintain investment grade credit ratings.

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## **RESERVE POLICY:**

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The City's General Fund accounts for all financial resources except those required to be accounted for in another fund. These financial resources are available for any purpose, provided they are expended or



transferred according to the general laws of Ohio and the Charter of the City of Brunswick. The City shall attempt to maintain a minimum General Fund unencumbered cash fund balance reserve of no less than \$7,000,000 as of December 31, 2023 and \$7,500,000 as of December 31, 2024. As of December 31, 2025, and each fiscal year thereafter, the City shall attempt to maintain a minimum General Fund unencumbered cash fund balance of no less than \$8,000,000.

Council may legislatively designate the use of the General Fund unencumbered cash reserves below the established minimum. If at the end of a fiscal year, the General Fund unencumbered cash fund balance reserve falls below the minimum, the City Manager shall prepare and submit his/her plan for expenditure reductions and/or revenue adjustments to City Council. City Council shall act as necessary to restore the unencumbered General Fund cash reserve fund balance reserve back to the minimum level, preferably within one year, but no more than three years after the last day of the fiscal year in which the minimum reserve level was breached.

In the event the General Fund unencumbered cash fund balance reserve exceeds \$11,750,000 as of December 31, 2023; \$12,750,000 as of December 31, 2024; and \$13,500,000 as of December 31, 2025; and each fiscal year thereafter on the last day of the fiscal year, the excess may be used in one of or a combination of the following ways:

- One-time expenditures or set aside for future one time expenditures, including but not limited to debt principal reductions or capital improvements, which do not increase recurring operating costs;
- Other one-time costs, or the establishment of or increase in legitimate reservations or designations of any fund balance under the authority of Council;
- Start-up expenditures for new programs provided such action is accompanied by an approved multi-year projection of revenues and expenditures. The program shall not be authorized unless the projections are both reasonable and include revenue streams sufficient to cover the expenditures.

This policy and reserve requirements should be reviewed on an annual basis and, if appropriate, amended accordingly.

# CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 101-2023



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

## AN EMERGENCY ORDINANCE CREATING AN OPWC PEPPERWOOD DRIVE IMPROVEMENT FUND (#375)

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 OPWC Pepperwood Drive Improvement Fund #375 will be created and used to account for any OPWC monies awarded to the City of Brunswick for Pepperwood Drive improvement projects as outlined in the OPWC application(s).

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

SECTION 1: That an OPWC Pepperwood Drive Improvement Fund #375 is hereby created.

SECTION 2: That this Ordinance is hereby 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 reason that proper fund accounting measures be created. 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: 1<sup>st</sup> Reading November 27, 2023

2<sup>nd</sup> Reading December 11, 2023

Rules Suspended: AYES 7 NAYS 0

ADOPTED: December 11, 2023 AYES 7 NAYS 0

ATTEST: Laura Timura  
Clerk of Council  
Laura E. Timura

# CITY OF BRUNSWICK, OHIO

RESOLUTION NUMBER 97-2023



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

AN EMERGENCY RESOLUTION REQUESTING AN ADVANCED RELEASE OF PROPERTY TAX REVENUE FUNDS FROM THE MEDINA COUNTY TREASURER COLLECTED FOR THE BENEFIT OF THE CITY OF BRUNSWICK

WHEREAS: The City Council of the City of Brunswick wishes to receive advance release of property tax revenues collected by the Medina Country Treasurer for the benefit of the City of Brunswick.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY RESOLVES:

SECTION 1: That the City of Brunswick hereby requests advance release payment of the maximum amount allowed by law from the taxes collected for the benefit of said City credited to the General, Police Pension (Police Fund), Road Levy Improvement and Fire Station Construction Funds of said City, said release payment to be made from prior years, but not collected until 2024 on any and all levies pertaining to the City of Brunswick.

SECTION 2: That it is found and determined that all formal actions of the Council concerning and relating to the adoption of this Resolution were conducted in an open meeting of the Council and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 3: That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is necessary to provide for the City of Brunswick, the necessary funds for the operation of the City; wherefore, this Resolution shall be in full force and effect immediately after its passage by the required number of votes; otherwise, the earliest time permitted by law.

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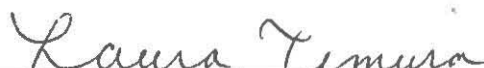
PASSED: 1<sup>st</sup> Reading November 27, 2023

2<sup>nd</sup> Reading December 11, 2023

Rules Suspended: AYES 7 NAYS 0

ADOPTED: December 11, 2023 AYES 7 NAYS 0

ATTEST:

  
Clerk of Council  
Laura E. Timura

**2024 Appropriation Budget  
(Presented by Budget Category)**

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

Fund Number	Fund Name / Department	Personal Service	Other	Total
<b>OPERATIONAL FUNDS - INCOME TAX RELIANT:</b>				
<b>General Fund</b>				
001	General Fund			
	City Council	193,737.00	89,869.00	\$ 283,606.00
	Mayor	111,478.00	98,163.00	\$ 209,641.00
	City Manager	201,060.00	135,145.00	\$ 336,205.00
	Information Technologies	185,620.00	363,190.00	\$ 548,810.00
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	Janitorial Contract	-	23,100.00	\$ 23,100.00
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	Law Department	191,671.00	349,585.00	\$ 541,256.00
	Finance Department	274,410.00	240,883.00	\$ 515,293.00
	Income Tax Department	216,279.00	248,717.00	\$ 464,996.00
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	Board of Building Appeals	516.00	1,222.00	\$ 1,738.00
	Board of Zoning Appeals	1,281.00	4,613.00	\$ 5,894.00
	Board of Civil Service	11,849.00	49,092.00	\$ 60,941.00
	Board of Ethics	4,080.00	4,650.00	\$ 8,730.00
	Board of Charter Review	-	-	\$ -
	Board of Commemorative Affairs	-	34,500.00	\$ 34,500.00
	General Fund Transfers / Advances	-	28,295,643.33	\$ 28,295,643.33
001	Total General Fund	\$ 2,240,661.00	\$ 32,961,006.58	\$ 35,201,667.58
<b>Special Revenue Funds:</b>				
114	Police Wages Fund	4,890,609.00	5,131,351.00	\$ 10,021,960.00
115	Fire Fund	2,737,861.00	3,207,075.00	\$ 5,944,936.00
117	Street Repair & Maintenance Fund	1,295,714.00	2,719,577.60	\$ 4,015,291.60
120	Brunswick Transit Alternative (BTA) Fund	-	45,000.00	\$ 45,000.00
127	Parks Fund	212,807.00	441,518.00	\$ 654,325.00
	Total Operational Income Tax Reliant Funds	11,377,652.00	44,505,528.18	\$ 55,883,180.18
<b>OPERATIONAL FUNDS - NON-INCOME TAX RELIANT:</b>				
110	Court Computerization Fund	5,705.00	16,396.00	\$ 22,101.00
119	Law Enforcement Fund	-	10,615.00	\$ 10,615.00
123	Brunswick Area Television (BAT) Fund	159,317.00	273,929.00	\$ 433,246.00
130	DUI Enforcement & Education Fund	-	9,700.00	\$ 9,700.00
131	Recreation Center Fund	413,973.00	642,396.00	\$ 1,056,369.00
223	Refuse Fund	74,701.00	3,053,927.00	\$ 3,128,628.00
224	Storm Water Management Fund	35,224.00	1,365,878.25	\$ 1,401,102.25
	Total Operational Non-Income Tax Reliant Funds	688,920.00	5,372,841.25	\$ 6,061,761.25
	<b>Total Operational Funds</b>	12,066,572.00	49,878,369.43	\$ 61,944,941.43

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

Fund Number	Fund Name / Department	Personal Service	Other	Total
<b>CAPITAL PROGRAM - GRANTS AND CAPITAL PROJECT FUNDS:</b>				
<b>Federal Grants:</b>				
129	Department of Justice Federal Grant Fund	-	112,117.69	\$ 112,117.69
345	U.S. Army Corp of Engineer's Grant Fund	-	2,255,000.00	\$ 2,255,000.00
	<b>Total Federal Grant Funds</b>	-	2,367,117.69	\$ 2,367,117.69
<b>State and local Grants:</b>				
300	General Permanent Improv Fund (Income Tax Reliant)	-	3,460,733.99	\$ 3,460,733.99
336	City Building Improvement Fund	-	177,226.00	\$ 177,226.00
337	EPA Grant Fund	-	1,500,000.00	\$ 1,500,000.00
341	Park Improvement Fund	-	500,000.00	\$ 500,000.00
347	North Carpenter Road Improvement Fund	-	1,736,328.34	\$ 1,736,328.34
373	OPWC Skyview Drive Improvement Fund	-	912,030.90	\$ 912,030.90
374	OPWC Magnolia Drive Improvement Fund	-	1,582,139.25	\$ 1,582,139.25
375	OPWC Pepperwood Drive Improvement Fund	-	1,317,000.00	\$ 1,317,000.00
	<b>Total State Grant Funds</b>	-	11,185,458.48	\$ 11,185,458.48
<b>Capital Projects:</b>				
118	State Highway Fund	-	165,960.00	\$ 165,960.00
332	Road Levy Fund	-	2,579,373.00	\$ 2,579,373.00
333	Road Improvement Fund	-	3,566,633.18	\$ 3,566,633.18
334	Traffic Control Fund	-	3,125.00	\$ 3,125.00
335	Public Square Fund	-	12,297.56	\$ 12,297.56
339	Fire Improvement Fund	-	79,618.16	\$ 79,618.16
353	I-71 / Rt. 303 Enhancement Fund	-	3,895.03	\$ 3,895.03
359	Fire Station Construction Fund	-	12,000,000.00	\$ 12,000,000.00
360	Brunswick Lake Improvement Fund	-	602,572.55	\$ 602,572.55
	<b>Total Capital Project Funds</b>	-	19,013,474.48	\$ 19,013,474.48
	<b>Total Capital Program-Grant &amp; Capital Project Funds</b>	-	32,566,050.65	\$ 32,566,050.65
<b>Internal Service Fund</b>				
600	Self Insurance	-	3,799,560.00	\$ 3,799,560.00
	<b>Total Self Insurance Funds</b>	-	3,799,560.00	\$ 3,799,560.00
<b>DEBT FUNDS:</b>				
771	General Obligation Bond Retirement Fund	-	-	\$ -
772	General Obligation Fire Station Bond Retirement Fund	-	1,075,125.00	\$ 1,075,125.00
782	Special Assessment BRF: Laurel Road (2006)	-	35,462.50	\$ 35,462.50
783	Special Assessment BRF: Brunswick Lake - Dam	-	18,948.80	\$ 18,948.80
784	Special Assessment BRF: Brunswick Lake - Dredging	-	11,826.18	\$ 11,826.18
	<b>Total Special Assessment Debt Funds</b>	-	1,141,362.48	\$ 1,141,362.48
<b>AGENCY FUNDS:</b>				
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	-	35,000.00	\$ 35,000.00
887	Residential 1% Building Permit Agency Fund	-	10,000.00	\$ 10,000.00
	<b>Total Agency Funds</b>	-	955,000.00	\$ 955,000.00
	<b>Grand Total</b>			<b>\$ 100,406,914.56</b>

**Operational Funds**  
**(Income Tax Reliant Funds Only)**

**001**

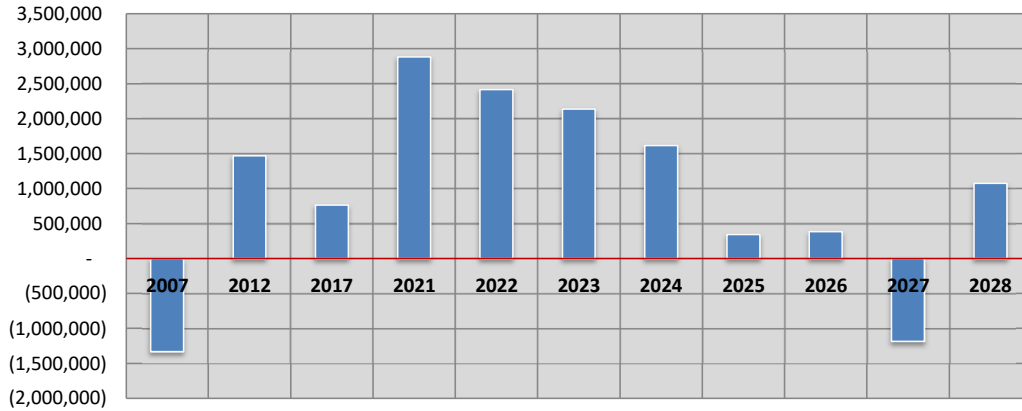
**GENERAL FUND**



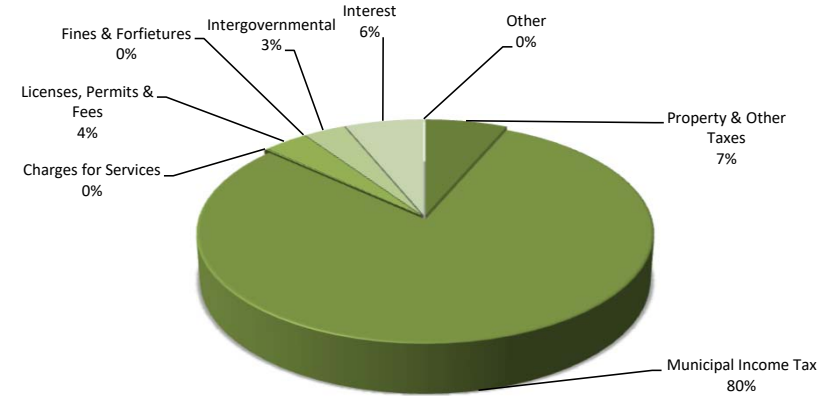
**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the General Fund (#001)

Printed: 11/16/2023

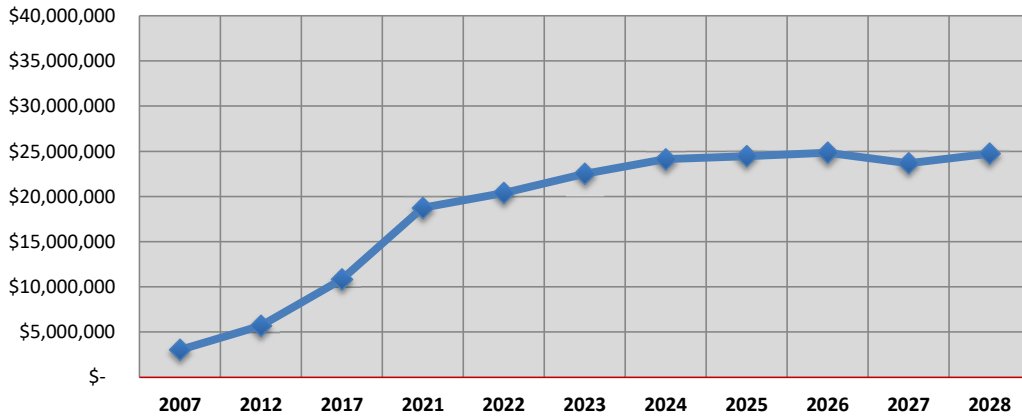
**Change in Cash Position**



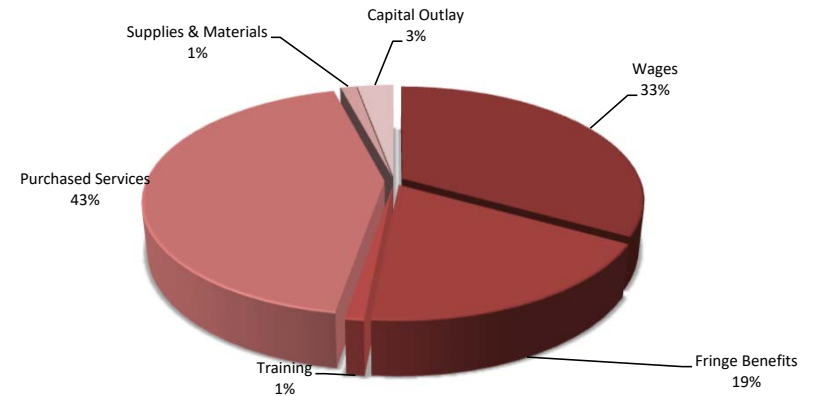
**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



(Information Presented on a Cash Basis)

**City of Brunswick, Ohio**  
 Budget and Five Year Forecast Financial Statement  
 General Fund (#001)

Printed: 11/16/2023

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Budgeted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Fund Balance</b> (adjusted)	\$ 4,373,976	\$ 4,212,688	\$ 10,056,862	\$ 15,858,455	\$ 18,739,849	\$ 20,377,857	\$ 22,513,217	\$ 24,126,326	\$ 24,469,209	\$ 24,854,113	\$ 23,670,592
Revenues:											
Property & Other Taxes	1,662,983	1,447,060	1,507,168	1,826,576	1,845,094	2,236,546	2,248,200	2,248,200	2,248,200	2,270,682	2,293,389
Municipal Income Tax	9,163,447	14,532,590	17,147,842	23,927,308	26,528,569	27,139,980	27,426,472	27,700,737	27,977,744	28,537,299	29,108,045
Charges for Services	216,502	50,400	78,081	56,796	74,248	45,867	57,500	63,000	72,750	72,750	72,750
Licenses, Permits & Fees	533,179	865,847	1,117,255	1,175,168	814,109	1,307,573	1,219,125	1,156,657	1,229,332	1,227,146	1,252,499
Fines & Forfeitures	499,792	1,793	1,236	1,023	746	1,100	1,050	1,050	1,050	1,050	1,050
Intergovernmental	1,394,880	1,081,900	812,623	1,151,542	1,173,033	1,181,767	1,147,999	975,010	986,162	994,873	1,003,673
Interest	908,640	22,712	372,270	362,497	915,973	2,577,550	2,162,082	1,862,000	1,640,000	1,420,000	1,320,000
Other	40,340	27,016	10,217	7,558	6,936	6,181	4,500	4,500	4,500	4,500	4,500
<b>Total Operating Revenues</b>	<b>14,419,761</b>	<b>18,029,318</b>	<b>21,046,693</b>	<b>28,508,466</b>	<b>31,358,708</b>	<b>34,496,564</b>	<b>34,266,928</b>	<b>34,011,154</b>	<b>34,159,738</b>	<b>34,528,301</b>	<b>35,055,906</b>
Other Financing Sources	337,471	816,950	1,779,295	2,236,345	2,317,427	2,173,016	2,547,848	2,358,500	3,127,000	1,613,500	3,868,500
<b>Total Revenues</b>	<b>14,757,231</b>	<b>18,846,268</b>	<b>22,825,987</b>	<b>30,744,811</b>	<b>33,676,135</b>	<b>36,669,580</b>	<b>36,814,776</b>	<b>36,369,654</b>	<b>37,286,738</b>	<b>36,141,801</b>	<b>38,924,406</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 19,131,208</b>	<b>\$ 23,058,956</b>	<b>\$ 32,882,849</b>	<b>\$ 46,603,266</b>	<b>\$ 52,415,984</b>	<b>\$ 57,047,438</b>	<b>\$ 59,327,994</b>	<b>\$ 60,495,980</b>	<b>\$ 61,755,947</b>	<b>\$ 60,995,914</b>	<b>\$ 62,594,998</b>
Expenditures:											
Wages	3,761,724	1,608,134	1,738,984	1,946,075	2,005,043	2,178,659	2,240,661	2,319,084	2,400,251	2,484,259	2,571,209
Fringe Benefits	2,923,403	761,623	906,780	1,004,330	1,179,522	1,240,519	1,247,356	1,328,434	1,414,784	1,506,747	1,604,687
Training	94,058	23,765	37,959	42,188	37,284	66,371	70,950	70,950	70,950	70,950	70,950
Purchased Services	2,179,090	1,099,822	1,284,156	1,379,813	1,550,774	2,784,085	2,925,182	3,012,941	3,103,329	3,196,429	3,292,323
Supplies & Materials	108,012	37,736	57,669	48,471	36,162	79,618	84,175	86,706	89,307	91,987	94,747
Capital Outlay	302,650	47,144	87,663	88,969	105,282	258,650	195,200	224,600	276,925	159,275	100,400
<b>Total Operational Expenditures</b>	<b>9,368,936</b>	<b>3,578,224</b>	<b>4,113,211</b>	<b>4,509,847</b>	<b>4,914,067</b>	<b>6,607,902</b>	<b>6,763,524</b>	<b>7,042,715</b>	<b>7,355,546</b>	<b>7,509,647</b>	<b>7,734,316</b>
Other Financing Uses	6,721,573	13,800,509	17,947,207	23,353,569	26,346,638	27,926,319	28,438,143	28,984,056	29,546,287	29,815,675	30,113,007
<b>Total Expenditures</b>	<b>16,090,509</b>	<b>17,378,733</b>	<b>22,060,418</b>	<b>27,863,416</b>	<b>31,260,705</b>	<b>34,534,220</b>	<b>35,201,668</b>	<b>36,026,771</b>	<b>36,901,833</b>	<b>37,325,322</b>	<b>37,847,323</b>
<b>Ending Fund Balance</b>	<b>\$ 3,040,698</b>	<b>\$ 5,680,223</b>	<b>\$ 10,822,432</b>	<b>\$ 18,739,849</b>	<b>\$ 21,155,279</b>	<b>\$ 22,513,217</b>	<b>\$ 24,126,326</b>	<b>\$ 24,469,209</b>	<b>\$ 24,854,113</b>	<b>\$ 23,670,592</b>	<b>\$ 24,747,675</b>
Less Carry-Forward Encumbrances	-	-	-	-	777,422	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 3,040,698</b>	<b>\$ 5,680,223</b>	<b>\$ 10,822,432</b>	<b>\$ 18,739,849</b>	<b>\$ 20,377,857</b>	<b>\$ 22,513,217</b>	<b>\$ 24,126,326</b>	<b>\$ 24,469,209</b>	<b>\$ 24,854,113</b>	<b>\$ 23,670,592</b>	<b>\$ 24,747,675</b>

(Information Presented on a Cash Basis)

# **City Council**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## City Council's Budget Narrative 2024 Operating Budget

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### **Council Responsibilities**

Brunswick City Council is the legislative and representative branch of the City elected by the voters of Brunswick. All legislative powers of the City are vested in the Council except as otherwise provided by law or the Charter. Council provides and exercises the performance of all duties and obligations imposed on the City by law. The City Council appoints a City Manager who executes the laws and administers the government of the City. The City Council appoints a Clerk of Council, who will obtain the Certified Municipal Clerk designation, to give notice of Council Meetings to its members and the public, create and maintain the records of its proceedings and perform such duties assigned by law, Charter, and/or the Council.

### **Budget Highlights:**

City Council employs a full-time Clerk of Council and a Part-time Assistant Clerk of Council.

Associations, Conferences & Training costs have been controlled and held to a minimum for the past several years. The Associations, Conferences & Training line will stay at \$3,000 for 2024. The Clerk generally applies for scholarships from Clerk Associations, when available, to save money and has done so for several years. This line item also covers various membership fees, occasionally required workshops, and sometimes miscellaneous mileage.

Codification line item has fluctuated up and down over the years. This account reflects the anticipated costs of the general codification of City ordinances and resolutions (Refer to Section 3.18 (b)).

Incidental line item covers legal ads, plaques, business cards, and nameplates for Council dais, name badges, keys, banners, miscellaneous mileage, or special occasion refreshments (i.e. oath of offices). The incidental line will stay at \$950.

Office Supplies cover paper, copier staples, record books, calendars, batteries, disks, and miscellaneous supplies.

Postage covers only the postage to purchases made directly with an outside agency, such as USPS, Fed Ex, or UPS.

Capital Purchase line item covers technology (Computers, tablets, laptops, etc.), carpets, desks, cabinets, furniture, Chairs, and software/programs in the Council's office. For 2024, 2 computer and digital recording replacements have been requested. See Capital Improvement Fund #901 spreadsheet for detail and five-year capital budget forecast for City Council.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

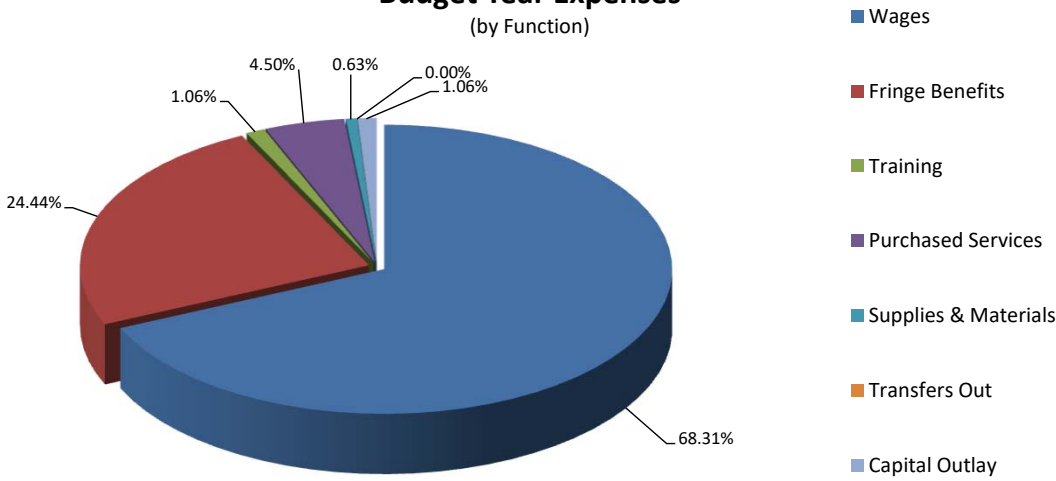
CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

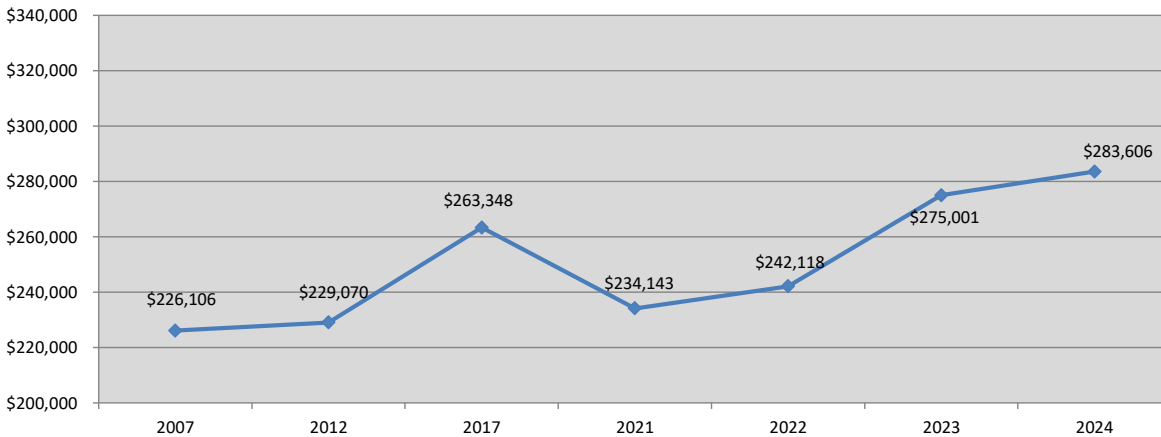
**Fund:** General Fund  
**Department:** City Council  
**Fund Number:** 001-0100

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 145,708	\$ 157,056	\$ 180,574	\$ 160,336	\$ 166,386	\$ 189,566	\$ 193,737
Fringe Benefits	56,255	57,557	67,773	56,590	58,382	67,585	69,319
Training	8,062	1,043	692	1,392	1,639	2,918	3,000
Purchased Services	11,258	9,629	9,743	11,250	9,131	11,782	12,750
Supplies & Materials	1,064	886	1,066	1,510	745	1,650	1,800
Transfers Out	-	2,500	3,500	3,000	4,000	1,000	-
Capital Outlay	3,760	400	-	66	1,835	500	3,000
<b>\$</b>	<b>226,106</b>	<b>229,070</b>	<b>263,348</b>	<b>234,143</b>	<b>242,118</b>	<b>275,001</b>	<b>283,606</b>
Percentage Change	n/a	n/a	n/a	n/a	3.41%	13.58%	3.13%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	2.65%	14.24%	2.22%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

Council Clerk, for many years, retired in Dec 2017. New Council Clerk hired with some overlap in 2017 but resigned Oct 2021. New Clerk hired 11/8/2021.

The Council Clerk also serves as the Administrative Assistant to the Mayor. Wages for the Clerk are allocated 90.63% to Council & 9.37% to the Mayor's.

Consumer Price Index and high inflation 2021 = 7% & 2022 = 6.5%. 2023 CPI currently estimated at 4.0% effecting 2024.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** City Council  
**Fund Number:** 001-0100

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0100-51022	Council Members	\$ 72,288.72	\$ 83,737.61	\$ 89,615.56	\$ 96,286.57	\$ 103,291.48
001-0100-51180	Council Clerk	51,642.47	56,358.40	68,309.84	44,693.13	50,282.21
001-0100-51182	Council Clerk PT	21,776.94	16,959.73	22,648.94	19,356.36	12,812.76
<i>Total Personal Services</i>		\$ 145,708.13	\$ 157,055.74	\$ 180,574.34	\$ 160,336.06	\$ 166,386.45
<i>Fringe Benefits</i>						
001-0100-52002	Longevity	1,005.20	2,084.48	2,443.29	268.91	2,265.75
001-0100-52222	Deferred Compensation	2,583.33	2,817.86	3,040.69	1,129.10	-
001-0100-52223	PERS	26,058.55	29,278.65	33,640.03	27,431.24	28,483.33
001-0100-52225	No Medical Coverage	-	-	-	-	-
001-0100-52226	Meditax	2,142.21	2,295.04	2,692.42	2,283.00	2,397.09
001-0100-52228	Sick Buy Back	1,498.44	1,326.05	583.13	-	-
001-0100-52231	Wellness	-	-	543.78	951.62	725.04
001-0100-52240	Vacation Payout (@ Severance)	-	-	-	781.51	-
001-0100-52274	Workers Compensation	8,869.93	3,913.73	1,511.03	2,401.27	1,847.51
001-0100-52275	Hospitalization	14,096.88	15,840.92	18,698.59	21,343.42	22,663.44
001-0100-52280	Retirement Leave ORC Payout	-	-	4,619.84	-	-
001-0100-53258	Association, Conference & Training	8,062.14	1,043.00	691.82	1,392.03	1,639.30
<i>Total Fringe Benefits &amp; Training</i>		\$ 64,316.68	\$ 58,599.73	\$ 68,464.62	\$ 57,982.10	\$ 60,021.46
<i>Purchased Services</i>						
001-0100-54246	Postage	400.37	334.80	-	-	-
001-0100-54253	Equipment Service Contract	1,510.46	-	-	-	-
001-0100-54272	Insurance	1,712.69	2,633.24	2,192.35	2,624.12	2,635.62
001-0100-54279	Codification	7,634.29	6,660.59	7,550.62	8,625.71	6,494.99
<i>Total Purchased Services</i>		\$ 11,257.81	\$ 9,628.63	\$ 9,742.97	\$ 11,249.83	\$ 9,130.61
<i>Office Supplies &amp; Materials</i>						
001-0100-55239	Incidentals	434.18	467.29	649.96	1,187.36	619.49
001-0100-55242	Office Supplies	629.97	418.83	416.14	322.19	125.07
<i>Total Office Supplies &amp; Materials</i>		\$ 1,064.15	\$ 886.12	\$ 1,066.10	\$ 1,509.55	\$ 744.56
<i>Transfers Out</i>						
001-0100-99999	Transfer Out : Five-Year Capital Plan	-	2,500.00	3,500.00	3,000.00	4,000.00
<i>Total Transfers Out</i>		\$ -	\$ 2,500.00	\$ 3,500.00	\$ 3,000.00	\$ 4,000.00
<b>Total Operation Appropriations</b>		<b>\$ 222,346.77</b>	<b>\$ 228,670.22</b>	<b>\$ 263,348.03</b>	<b>\$ 234,077.54</b>	<b>\$ 240,283.08</b>
<i>Five Year Capital Plan Expenditures</i>						
901-0100-56252	Capital Outlay	3,759.55	399.90	-	65.83	1,835.03
<i>Total Capital Equipment</i>		\$ 3,759.55	\$ 399.90	\$ -	\$ 65.83	\$ 1,835.03
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 226,106.32</b>	<b>\$ 229,070.12</b>	<b>\$ 263,348.03</b>	<b>\$ 234,143.37</b>	<b>\$ 242,118.11</b>

**Footnote:**

Council Clerk, for many years, retired in December 2017. New Council Clerk hired with some overlap in 2017 but resigned Oct 2021. New Council Clerk hired Nov 8, 2021.

In July 2019, part-time Asst. Council Clerk retired. Since then the City has had a couple different part-time clerks and a vacant position during parts of 2021 and 2022.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** City Council  
**Fund Number:** 001-0100

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0100-51022	Council Members	\$ 111,342.00	\$ 110,026.00	\$ 114,719.00	\$ 114,719.00
001-0100-51180	Council Clerk	53,415.00	53,415.00	55,021.00	55,021.00
001-0100-51182	Council Clerk PT	26,125.00	26,125.00	23,997.00	23,997.00
<i>Total Personal Services</i>		<b>\$ 190,882.00</b>	<b>\$ 189,566.00</b>	<b>\$ 193,737.00</b>	<b>\$ 193,737.00</b>
<i>Fringe Benefits</i>					
001-0100-52002	Longevity	-	-	-	-
001-0100-52222	Deferred Compensation	-	-	-	-
001-0100-52223	PERS	32,066.00	31,882.00	32,627.00	32,627.00
001-0100-52225	No Medical Coverage	-	-	-	-
001-0100-52226	Meditax	2,783.00	2,764.00	2,824.00	2,824.00
001-0100-52228	Sick Buy Back	-	-	-	-
001-0100-52231	Wellness	952.00	952.00	952.00	952.00
001-0100-52240	Vacation Payout (@ Severance)	-	-	-	-
001-0100-52274	Workers Compensation	5,756.00	5,717.00	5,842.00	5,842.00
001-0100-52275	Hospitalization	26,270.00	26,270.00	27,074.00	27,074.00
001-0100-52280	Retirement Leave ORC Payout	-	-	-	-
001-0100-53258	Association, Conference & Training	3,000.00	2,917.89	3,000.00	3,000.00
<i>Total Fringe Benefits &amp; Training</i>		<b>\$ 70,827.00</b>	<b>\$ 70,502.89</b>	<b>\$ 72,319.00</b>	<b>\$ 72,319.00</b>
<i>Purchased Services</i>					
001-0100-54246	Postage	200.00	200.00	200.00	200.00
001-0100-54253	Equipment Service Contract	-	-	-	-
001-0100-54272	Insurance	3,900.00	2,900.00	3,950.00	3,950.00
001-0100-54279	Codification	8,600.00	8,682.11	8,600.00	8,600.00
<i>Total Purchased Services</i>		<b>\$ 12,700.00</b>	<b>\$ 11,782.11</b>	<b>\$ 12,750.00</b>	<b>\$ 12,750.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0100-55239	Incidentals	950.00	800.00	950.00	950.00
001-0100-55242	Office Supplies	850.00	850.00	850.00	850.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 1,800.00</b>	<b>\$ 1,650.00</b>	<b>\$ 1,800.00</b>	<b>\$ 1,800.00</b>
<i>Transfers Out</i>					
001-0100-99999	Transfer Out : Five-Year Capital Plan	-	1,000.00	-	-
<i>Total Transfers Out</i>		<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Operation Appropriations</b>		<b>\$ 276,209.00</b>	<b>\$ 274,501.00</b>	<b>\$ 280,606.00</b>	<b>\$ 280,606.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
901-0100-56252	Capital Outlay	350.00	500.00	3,000.00	3,000.00
<i>Total Capital Equipment</i>		<b>\$ 350.00</b>	<b>\$ 500.00</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 276,559.00</b>	<b>\$ 275,001.00</b>	<b>\$ 283,606.00</b>	<b>\$ 283,606.00</b>

**Footnote:**  
 2024 Budget includes an estimated 4.00% inflationary CPI index.

**Mayor**



**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

## Mayor's Court Budget Narrative 2024 Operating Budget

### Mayor's Court Overview

The Mayor is elected by the majority vote of the electors of the City. The Mayor presides over Council meetings. The Mayor may take part in all discussions coming before Council, but does not have a vote. The Mayor has all the judicial powers granted by the laws of the State of Ohio to the Mayors of cities. The Mayor officiates weddings, administers oaths of office and has the ceremonial role to attend ribbon cutting ceremonies, ground breaking ceremonies, special events, parades, and to present proclamations, certificates and plaques to deserving citizens, groups or businesses. The Mayor presides over Mayor's Court each week. The weekly court operation consists of two part-time court bailiffs, a part-time prosecutor and a full-time clerk of courts, who is a certified Mayor's Court Clerk, a part-time assistant clerk of court and two volunteers from BCPAAA that assist with the signing in of defendants for court. Six hours of training is required each year for the Mayor to be certified to preside over Mayor's Court.

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### 2024 Budget Highlights

The Mayor's Court plans to retain part-time coverage and/or utilize other existing staff resources to keep the courts open as much as possible when the Clerk of Courts is out of the office. The Mayor's Court also plans on replacing the court counter computer this year.

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### Departmental Responsibilities

The Mayor's Court is responsible for maintaining accurate records of all criminal and traffic violations, preparing reports for state and local agencies and responds to the counter, telephone and written e-mail inquiries. The clerk also processes all waivers, bench warrants, contempt of court warrants, money due letters, and license forfeiture letters. The court is also responsible for filing data electronically to both the Bureau of Motor Vehicles and the Ohio Supreme Court.

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### Programs/Services Section

The Mayor's Court provides many services to several different areas. We collect fees and costs for the State of Ohio. An electronic payment is sent to the Treasurer/State of Ohio each month for their general fund, and reparation rotary fund (utilized by Victims of Crime) as well as all money collected from seatbelt violations. Monies are also collected for the general, police and various other funds for the City. We assist the Tax Department, the Building Department and work closely with the Division of Police. We offer online payments for citations on cases that are waived with no court appearance required. We do not offer Community Service as we have a difficult time getting defendants to comply. We also assist defendants who are unable to pay their fines and costs at their court appearance. We have set up payment plans for those defendants on a tight monetary budget. They are thankful to the staff for our assistance.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

## **Association Conference and Training**

Mandatory annual training is required by the Ohio Municipal League to conduct Mayor's Court. The Mayor is requesting membership in the Ohio Municipal League and the Mayor's Association. This also includes the Mayor's Court Clerks Membership for 2024 as well as attendance at quarterly meetings for the clerk of court.

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## **Magistrate**

When the Mayor is unable to attend and preside over Mayor's Court, a Magistrate must be contacted to fill in for the Mayor. Court can be conducted without a prosecutor, but it cannot be conducted without a Mayor or Magistrate.

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## **Jail Costs**

The City is billed \$100 per day for each defendant incarcerated. The defendant receives credit for \$100 per day. Frequently, defendants will select 3 days in jail in lieu of the 72-hour driver intervention program. Those defendants arrested on a bench warrant are incarcerated if unable to post bond. Jail costs are variable and are based on occupancy and fluctuate from year to year.

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## **Postage**

Applications are mailed to the boards and commissions, correspondence, letters of reference, etc. The court sends letters advising defendants of their failure to appear, forfeitures, and warrants.

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## **Incidentals**

The Proclamation forms/seals and frames, certificate jackets, Mayor's Court case jackets and miscellaneous items used by the Mayor for special ceremonies and events. The Mayor's and clerk's mileage reimbursement are taken from this line item.

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## **Office Supplies**

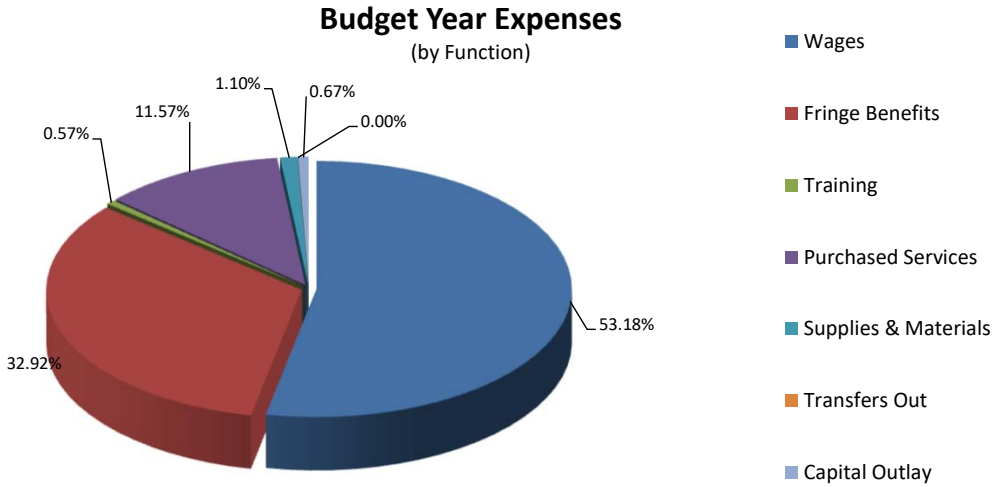
Both the Mayor and the Clerk of Courts share this line item. We purchase case jackets, ribbons, pens, storage boxes, folders, batteries and miscellaneous office items.

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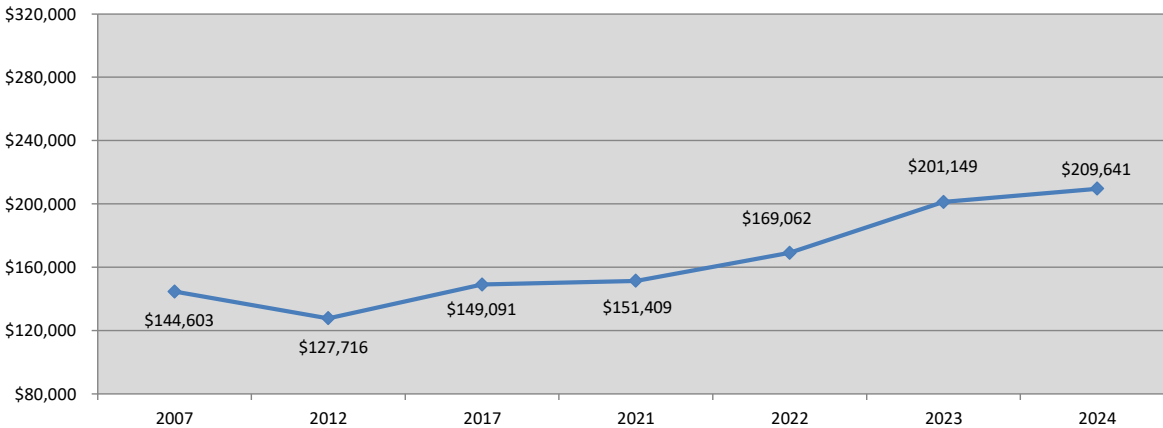
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Mayor  
**Fund Number:** 001-0200

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 80,589	\$ 66,269	\$ 81,144	\$ 89,637	\$ 94,822	\$ 106,422	\$ 111,478
Fringe Benefits	41,941	38,940	51,713	54,904	63,868	64,502	69,013
Training	2,963	477	260	180	859	1,200	1,200
Purchased Services	17,063	21,354	13,018	2,054	5,172	22,425	24,250
Supplies & Materials	1,926	676	2,141	1,307	1,341	2,300	2,300
Transfers Out	-	-	-	3,100	3,000	3,000	-
Capital Outlay	120	-	815	225	-	1,300	1,400
<b>\$</b>	<b>144,603</b>	<b>127,716</b>	<b>149,091</b>	<b>151,409</b>	<b>169,062</b>	<b>201,149</b>	<b>209,641</b>
Percentage Change	n/a	n/a	n/a	n/a	11.66%	18.98%	4.22%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	11.83%	18.21%	4.20%



### Historical Department Spending



**Footnotes**

Effective April 2017 through 2024 includes the restoration of a permanent **part-time** Clerk of Court position. This position was eliminated during 2008-March 2017 due to budget cuts.

The Council Clerk also serves as the Administrative Assistant to the Mayor. Wages for the Clerk are allocated 90.63% to Council and 9.37% to Mayor.

Jail Costs are variable as they are based on the # of prisoners per day/meals served. Historically, actual jail costs are much lower than budgeted.

Consumer Price Index and high inflation 2021 = 7% & 2022 = 6.5%. 2023 CPI currently estimated at 4.0% effecting 2024.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Mayor  
**Fund Number:** 001-0200

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0200-51012	Mayor	\$ 12,556.86	\$ 14,045.98	\$ 15,031.86	\$ 16,227.38	\$ 17,325.89
001-0200-51150	Administrative Assistant	5,574.71	5,826.76	7,063.29	4,621.10	5,198.15
001-0200-51170	Clerk of Courts: Part-Time	16,079.72	2,052.42	8,363.35	12,075.53	13,354.97
001-0200-51171	Clerk II: Full Time (2007 request)	-	-	-	-	-
001-0200-51181	Clerk of Courts	46,378.00	44,343.90	50,685.39	56,713.38	58,126.84
001-0200-51198	Overtime	-	-	-	-	816.11
<i>Total Personal Services</i>		\$ 80,589.29	\$ 66,269.06	\$ 81,143.89	\$ 89,637.39	\$ 94,821.96
<i>Fringe Benefits</i>						
001-0200-52002	Longevity	1,908.02	715.52	1,152.60	1,427.80	4,334.25
001-0200-52222	Deferred Compensation	2,596.59	291.35	2,848.64	2,939.52	2,906.22
001-0200-52223	PERS	17,343.68	14,889.07	18,293.97	19,923.64	21,588.32
001-0200-52226	Meditax	456.36	951.56	1,161.54	1,293.70	1,401.34
001-0200-52228	Sick Buy Back	1,492.19	1,281.55	1,321.29	923.42	1,032.01
001-0200-52231	Wellness	-	-	656.22	1,148.38	1,124.96
001-0200-52240	Vacation Payout (@ Severance)	-	-	-	80.80	-
001-0200-52274	Workers Compensation	3,895.66	1,694.69	1,025.67	1,262.79	982.61
001-0200-52275	Hospitalization	14,248.56	19,116.52	24,775.11	25,904.32	30,498.26
001-0200-52280	Retirement Leave ORC Payout	-	-	477.63	-	-
001-0200-53258	Association, Conference & Training	2,963.27	477.16	260.00	180.00	858.70
<i>Total Fringe Benefits</i>		\$ 44,904.33	\$ 39,417.42	\$ 51,972.67	\$ 55,084.37	\$ 64,726.67
<i>Purchased Services</i>						
001-0200-54233	Magistrate	775.00	1,475.00	1,650.00	350.00	900.00
001-0200-54234	Jail Costs	14,775.00	17,600.00	10,500.00	800.00	3,300.00
001-0200-54246	Postage	780.51	1,442.22	-	-	-
001-0200-54253	Equipment Service Contract	0.01	-	-	-	-
001-0200-54272	Insurance	732.39	836.36	868.31	904.35	971.65
<i>Total Purchased Services</i>		\$ 17,062.91	\$ 21,353.58	\$ 13,018.31	\$ 2,054.35	\$ 5,171.65
<i>Office Supplies &amp; Materials</i>						
001-0200-55239	Incidentals	1,316.29	432.39	1,891.45	777.17	980.77
001-0200-55242	Office Supplies	610.09	243.46	249.74	530.13	360.50
<i>Total Office Supplies &amp; Materials</i>		\$ 1,926.38	\$ 675.85	\$ 2,141.19	\$ 1,307.30	\$ 1,341.27
<i>Transfers Out</i>						
001-0200-99999	Transfer Out : Five Year Capital Plan	-	-	-	3,100.00	3,000.00
<i>Total Transfers Out</i>		\$ -	\$ -	\$ -	\$ 3,100.00	\$ 3,000.00
<b>Total Operation Appropriations</b>		<b>\$ 144,482.91</b>	<b>\$ 127,715.91</b>	<b>\$ 148,276.06</b>	<b>\$ 151,183.41</b>	<b>\$ 169,061.55</b>
<i>Five Year Capital Plan Expenditures</i>						
902-0200-56252	Capital Outlay	119.98	-	815.06	225.32	-
<i>Total Capital Equipment</i>		\$ 119.98	\$ -	\$ 815.06	\$ 225.32	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 144,602.89</b>	<b>\$ 127,715.91</b>	<b>\$ 149,091.12</b>	<b>\$ 151,408.73</b>	<b>\$ 169,061.55</b>

**Footnote:**  
 April 2017-2024 includes the restoration of a **part-time** Clerk of Court position. This position was eliminated in 2008-2016 due to budget cuts.

Jail Costs are variable as they are based on the # of prisoners per day/meals served.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Mayor  
**Fund Number:** 001-0200

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0200-51012	Mayor	\$ 18,677.00	\$ 18,456.00	\$ 19,243.00	\$ 19,243.00
001-0200-51150	Administrative Assistant	5,524.00	5,524.00	5,690.00	5,690.00
001-0200-51170	Clerk of Courts: Part-Time	21,134.00	21,134.00	23,444.00	23,444.00
001-0200-51171	Clerk II: Full Time (2007 request)	-	-	-	-
001-0200-51181	Clerk of Courts	59,608.00	59,608.00	61,401.00	61,401.00
001-0200-51198	Overtime	1,700.00	1,700.00	1,700.00	1,700.00
<i>Total Personal Services</i>		<b>\$ 106,643.00</b>	<b>\$ 106,422.00</b>	<b>\$ 111,478.00</b>	<b>\$ 111,478.00</b>
<i>Fringe Benefits</i>					
001-0200-52002	Longevity	1,600.00	1,600.00	1,800.00	1,800.00
001-0200-52222	Deferred Compensation	3,066.00	3,066.00	3,071.00	3,071.00
001-0200-52223	PERS	22,738.00	22,708.00	23,852.00	23,852.00
001-0200-52226	Meditax	1,589.00	1,586.00	1,673.00	1,673.00
001-0200-52228	Sick Buy Back	101.00	101.00	812.00	812.00
001-0200-52231	Wellness	1,150.00	1,150.00	1,150.00	1,150.00
001-0200-52240	Vacation Payout (@ Severance)	-	-	-	-
001-0200-52274	Workers Compensation	3,287.00	2,081.00	3,459.00	3,459.00
001-0200-52275	Hospitalization	32,210.00	32,210.00	33,196.00	33,196.00
001-0200-52280	Retirement Leave ORC Payout	-	-	-	-
001-0200-53258	Association, Conference & Training	1,200.00	1,200.00	1,200.00	1,200.00
<i>Total Fringe Benefits</i>		<b>\$ 66,941.00</b>	<b>\$ 65,702.00</b>	<b>\$ 70,213.00</b>	<b>\$ 70,213.00</b>
<i>Purchased Services</i>					
001-0200-54233	Magistrate	4,800.00	4,800.00	4,800.00	4,800.00
001-0200-54234	Jail Costs	18,000.00	16,200.00	18,000.00	18,000.00
001-0200-54246	Postage	-	-	-	-
001-0200-54253	Equipment Service Contract	-	-	-	-
001-0200-54272	Insurance	1,425.00	1,425.00	1,450.00	1,450.00
<i>Total Purchased Services</i>		<b>\$ 24,225.00</b>	<b>\$ 22,425.00</b>	<b>\$ 24,250.00</b>	<b>\$ 24,250.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0200-55239	Incidentals	1,600.00	1,600.00	1,600.00	1,600.00
001-0200-55242	Office Supplies	700.00	700.00	700.00	700.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 2,300.00</b>	<b>\$ 2,300.00</b>	<b>\$ 2,300.00</b>	<b>\$ 2,300.00</b>
<i>Transfers Out</i>					
001-0200-99999	Transfer Out : Five Year Capital Plan	-	3,000.00	-	-
<i>Total Transfers Out</i>		<b>\$ -</b>	<b>\$ 3,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Operation Appropriations</b>		<b>\$ 200,109.00</b>	<b>\$ 199,849.00</b>	<b>\$ 208,241.00</b>	<b>\$ 208,241.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
902-0200-56252	Capital Outlay	1,300.00	1,300.00	1,400.00	1,400.00
<i>Total Capital Equipment</i>		<b>\$ 1,300.00</b>	<b>\$ 1,300.00</b>	<b>\$ 1,400.00</b>	<b>\$ 1,400.00</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 201,409.00</b>	<b>\$ 201,149.00</b>	<b>\$ 209,641.00</b>	<b>\$ 209,641.00</b>

**Footnote:**  
 April 2017-2024 includes the restoration of a **part-time** Clerk of Court position. This position was eliminated in 2008-2016 due to budget cuts.

Jail Costs are variable as they are based on the # of prisoners per day/meals served.

2024 Budget includes an estimated 4.00% inflationary CPI index.

**City Manager/  
Safety Director**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## City Manager/Safety Director Budget Narrative 2024 Operating Budget

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### **City Manager/Safety Director Responsibilities**

As stated in the Codified Ordinances of the City of Brunswick, Section 4.03 and 5.03; The City Manager shall be the chief executive officer and head of the administrative agencies of the City. He/she shall be responsible to the Council for the proper administration of all the affairs of the City within the scope of his/her powers and duties and for the enforcement of all laws and ordinances. For a detailed list of the specific powers that the City Manager is required to do, please refer to Section 4.03 and 5.03.

### ***Association, Conference & Training:***

Participation in limited professional and community organizations and seminars. 2024 budgeted amounts remain lower than historical averages in order to keep costs low.

### ***Purchased Services:***

Postage: This line only covers specialized postage needs, such as FedEx or UPS. All other postage expenses through the City postage machine are accounted for in a different account outside of the City Manager's Office.

Incidentals: This line will cover the miscellaneous costs of non-reoccurring and unanticipated expenditures that come up during the year.

Office Supplies: This line will cover the office supplies that are essential to operate the department.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

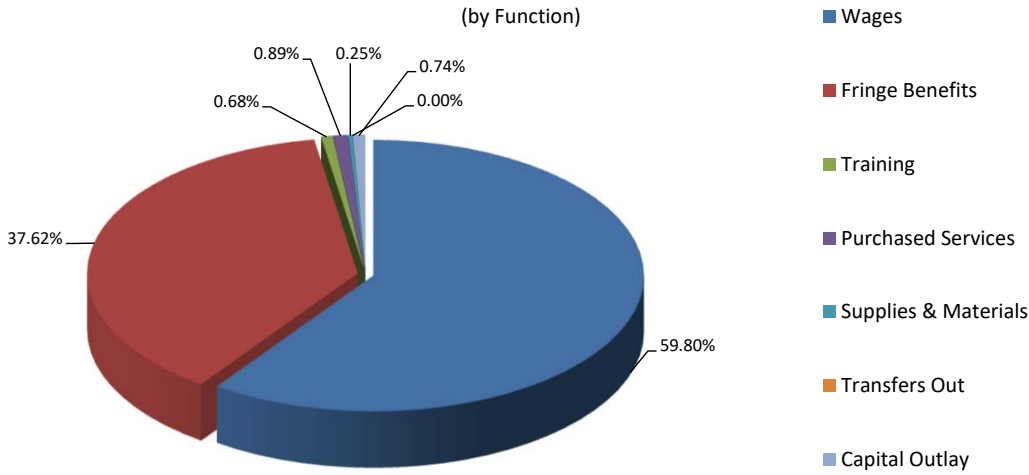
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** City Manager/Safety Director  
**Fund Number:** 001-0300

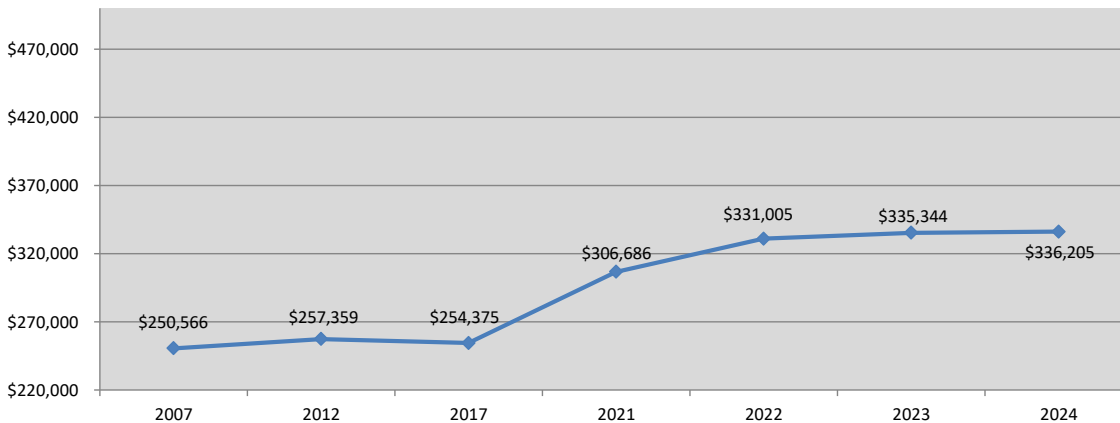
	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 146,191	\$ 157,098	\$ 135,258	\$ 187,701	\$ 192,058	\$ 196,467	\$ 201,060
Fringe Benefits	92,053	92,973	91,659	111,458	135,270	125,280	126,495
Training	6,226	1,499	1,955	450	450	2,300	2,300
Purchased Services	2,546	1,994	1,618	1,561	1,630	3,050	3,000
Supplies & Materials	1,015	472	14,353	216	96	850	850
Transfers Out	-	3,250	8,000	5,300	1,500	4,397	-
Capital Outlay	2,536	73	1,534	-	-	3,000	2,500
<b>\$</b>	<b>250,566</b>	<b>257,359</b>	<b>254,375</b>	<b>306,686</b>	<b>331,005</b>	<b>335,344</b>	<b>336,205</b>

Percentage Change	n/a	n/a	n/a	n/a	7.93%	1.31%	0.26%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	7.93%	0.40%	0.41%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

a) Vacancies in the City Manager position and/or temporary City Managers have occurred or existed in 2010, 2012, 2013 & 2014 & 2016.

b) 2022 fringe benefits includes retirement of Executive Administrative Assistant



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** City Manager/Safety Director  
**Fund Number:** 001-0300

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0300-51030	City Manager	\$ 99,299.99	\$ 108,500.00	\$ 80,461.08	\$ 125,523.96	\$ 128,024.99
001-0300-51150	Executive Assistant	43,329.76	48,597.60	54,796.49	62,176.98	64,033.47
001-0300-51174	Clerk II Part-Time	390.56	-	-	-	-
001-0300-51198	Overtime / Comp. Buy Back	3,170.53	-	-	-	-
<i>Total Personal Services</i>		\$ 146,190.84	\$ 157,097.60	\$ 135,257.57	\$ 187,700.94	\$ 192,058.46
<i>Fringe Benefits</i>						
001-0300-52002	Longevity	683.63	1,300.00	3,326.30	5,900.00	10,264.39
001-0300-52222	Deferred Compensation	6,138.60	2,429.83	6,487.52	10,640.22	10,883.08
001-0300-52223	PERS	36,603.21	39,489.94	35,676.33	49,342.59	51,430.53
001-0300-52225	No Medical Coverage	-	-	-	450.00	-
001-0300-52226	Meditax	2,157.86	2,322.99	1,979.29	2,872.14	3,158.83
001-0300-52228	Sick Buy Back	4,514.27	3,149.76	1,889.09	1,415.44	1,559.73
001-0300-52231	Wellness	-	-	1,200.00	1,850.00	1,850.00
001-0300-52240	Vacation Pay	(New in 2009)	2,086.54	-	-	-
001-0300-52274	Workers Compensation	8,809.65	3,636.31	2,465.77	3,058.81	2,206.82
001-0300-52275	Hospitalization	28,345.44	34,957.44	36,184.28	31,728.60	37,703.38
003-0300-52280	Ret ORC Leave Payout	-	-	-	-	12,013.18
001-0300-52290	Vehicle Allowance	4,800.00	3,600.00	2,450.00	4,200.00	4,200.00
001-0300-53258	Association, Conference & Training	6,225.78	1,499.00	1,954.56	450.00	450.00
<i>Total Fringe Benefits</i>		\$ 98,278.44	\$ 94,471.81	\$ 93,613.14	\$ 111,907.80	\$ 135,719.94
<i>Purchased Services</i>						
001-0300-54246	Postage	563.58	23.36	-	-	-
001-0300-54253	Service Contract	653.74	-	-	-	-
001-0300-54272	Insurance	1,328.97	1,970.93	1,617.76	1,561.06	1,630.46
<i>Total Purchased Services</i>		\$ 2,546.29	\$ 1,994.29	\$ 1,617.76	\$ 1,561.06	\$ 1,630.46
<i>Office Supplies &amp; Materials</i>						
001-0300-55239	Incidentals	548.35	228.74	14,239.77	35.74	-
001-0300-55242	Office Supplies	466.46	243.68	113.27	180.17	96.32
<i>Total Office Supplies &amp; Materials</i>		\$ 1,014.81	\$ 472.42	\$ 14,353.04	\$ 215.91	\$ 96.32
<i>Transfers Out</i>						
001-0300-99999	Transfer Out : Five Year Capital Plan	-	3,250.00	8,000.00	5,300.00	1,500.00
<i>Total Transfers Out</i>		\$ -	\$ 3,250.00	\$ 8,000.00	\$ 5,300.00	\$ 1,500.00
<b>Total Operation Appropriations</b>		<b>\$ 248,030.38</b>	<b>\$ 257,286.12</b>	<b>\$ 252,841.51</b>	<b>\$ 306,685.71</b>	<b>\$ 331,005.18</b>
<i>Five Year Capital Plan Expenditures</i>						
903-0300-56252	Capital Outlay	2,535.82	72.96	1,533.54	-	-
<i>Total Capital Equipment</i>		\$ 2,535.82	\$ 72.96	\$ 1,533.54	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 250,566.20</b>	<b>\$ 257,359.08</b>	<b>\$ 254,375.05</b>	<b>\$ 306,685.71</b>	<b>\$ 331,005.18</b>

**Footnote:**  
 2022 includes Executive Administrative Assistant retirement.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** City Manager/Safety Director  
**Fund Number:** 001-0300

Line Item Account Number	Classification / Account Title	2023		2024
		Original Budget	Current Budget	City Manager Recommendation
<i>Personal Services</i>				
001-0300-51030	City Manager	\$ 130,635.00	\$ 130,635.00	\$ 133,248.00
001-0300-51150	Executive Assistant	65,832.00	65,832.00	67,812.00
001-0300-51174	Clerk II Part-Time	-	-	-
001-0300-51198	Overtime / Comp. Buy Back	-	-	-
<i>Total Personal Services</i>		<u>\$ 196,467.00</u>	<u>\$ 196,467.00</u>	<u>\$ 201,060.00</u>
<i>Fringe Benefits</i>				
001-0300-52002	Longevity	6,300.00	6,300.00	6,400.00
001-0300-52222	Deferred Compensation	11,131.00	11,131.00	11,386.00
001-0300-52223	PERS	52,391.00	52,391.00	52,524.00
001-0300-52225	No Medical Coverage	600.00	600.00	-
001-0300-52226	Meditax	3,040.00	3,040.00	3,037.00
001-0300-52228	Sick Buy Back	4,397.00	-	-
001-0300-52231	Wellness	1,850.00	1,850.00	1,850.00
001-0300-52240	Vacation Pay	-	-	-
001-0300-52274	Workers Compensation	6,271.00	6,271.00	6,280.00
001-0300-52275	Hospitalization	39,497.00	39,497.00	40,818.00
003-0300-52280	Ret ORC Leave Payout	-	-	-
001-0300-52290	Vehicle Allowance	4,200.00	4,200.00	4,200.00
001-0300-53258	Association, Conference & Training	2,300.00	2,300.00	2,300.00
<i>Total Fringe Benefits</i>		<u>\$ 131,977.00</u>	<u>\$ 127,580.00</u>	<u>\$ 128,795.00</u>
<i>Purchased Services</i>				
001-0300-54246	Postage	50.00	50.00	-
001-0300-54253	Service Contract	-	-	-
001-0300-54272	Insurance	3,000.00	3,000.00	3,000.00
<i>Total Purchased Services</i>		<u>\$ 3,050.00</u>	<u>\$ 3,050.00</u>	<u>\$ 3,000.00</u>
<i>Office Supplies &amp; Materials</i>				
001-0300-55239	Incidentals	575.00	575.00	575.00
001-0300-55242	Office Supplies	275.00	275.00	275.00
<i>Total Office Supplies &amp; Materials</i>		<u>\$ 850.00</u>	<u>\$ 850.00</u>	<u>\$ 850.00</u>
<i>Transfers Out</i>				
001-0300-99999	Transfer Out : Five Year Capital Plan	-	4,397.00	-
<i>Total Transfers Out</i>		<u>\$ -</u>	<u>\$ 4,397.00</u>	<u>\$ -</u>
<b>Total Operation Appropriations</b>		<u><b>\$ 332,344.00</b></u>	<u><b>\$ 332,344.00</b></u>	<u><b>\$ 333,705.00</b></u>
		<b>2023</b>		<b>2024</b>
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Recom.</b>
903-0300-56252	<i>Five Year Capital Plan Expenditures</i> Capital Outlay	3,000.00	3,000.00	2,500.00
<i>Total Capital Equipment</i>		<u>\$ 3,000.00</u>	<u>\$ 3,000.00</u>	<u>\$ 2,500.00</u>
<b>GRAND TOTAL OF EXPENDITURES</b>		<u><b>\$ 335,344.00</b></u>	<u><b>\$ 335,344.00</b></u>	<u><b>\$ 336,205.00</b></u>

# **Information Technologies & Security**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Information Technologies & Security Budget Narrative 2024 Operating Budget

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### **Responsibilities:**

The Information Technology and Security Department has a duty to:

Preserve, improve, account for and protect the City of Brunswick's information systems and information, which are critical public assets.

The Department's primary responsibility is to the citizens of Brunswick and the information that the public entrusts with the City of Brunswick's various departments and City Council.

The Department's secondary responsibility stems from the responsibility in assisting and supporting all the numerous technology needs of the various departments that comprise the City of Brunswick services.

The Department also serves to assist the Division of Police in forensic work regarding Computer and Technology based crimes.

The primary concern is to improve functionality. While the department continues to minimize costs to other departments through combined purchasing of services; such as copiers, phones, Internet access and running an internal cloud based network server resources, the problems that are approaching the city's information technology are the continuously aging infrastructure and applications, as with the roads, buildings etc.. Where roads and bridges may last 30 years, the evolving nature of IT requires that software etc. be upgraded and maintained almost constantly to prevent even greater issues from emerging.

By constantly looking for solutions and answers to better serve the public by protecting information for the citizens of the City of Brunswick, the Department serves the citizens of Brunswick by negotiating and consolidating costs for numerous technology related services charged to the various departments in the city such as phone, cellular, printing, security and baseline information technology costs. By negotiating in terms for the City, not an individual department, the benefit is to the residents of the City of Brunswick in reducing costs.

### **2024 Budget Highlights:**

The Information Technology Department is a 24/7/365 operation with a current staff level of two fulltime and one part time positions. The staff is required to complete any major technology projects but also address technology or other issues or immediate projects as identified by city departments.

The primary issues that may need to be addressed effect not only the IT department but many divisions and department's city wide. Unfortunately there are a lot of unknowns, however it probably safe to predict that regulations and requirements may put new burdens on the city. With the unfunded mandates of insurance companies and the move to possible push Fed ramp/ State ramp issues down to localities, the budgets for most programs etc. will possible have to change to address these issues



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

The historical budget reflects the merger and combining of what used to be the Information Technology Administrator budget and the budget for the Information Technology Officer of the Division of Police. The previous operational budget for the Information Technology Administrator and the Information Technology Security Officer in the Police Department were separated but exceeded \$300,000 combined in 2007.

The primary focus at these levels must be on maintaining baseline functions while then attempting to move forward with citizen’s expectations.

The equipment service contract line includes the City’s main control servers, Essentially the City operates 44 servers in its own cloud environment, these servers operate the cloud (VMware & vcenter). Other capital requests include the AUTHpoint MFA hardware units and the replacement of city Wi-Fi units.

Another new expense, but accounted for in the general fund general administration department budget, is the ongoing expense of maintaining the phone system. This expense includes both hardware warranty and software security and phone updates. Estimated at \$9,000 for hardware warranty, \$13,000 in software support/ upgrades, and up to \$10,000 in professional services.

Highlighted in the requested capital purchases is the replacement of the control servers, by rotating the expenses of the control servers and the storage servers we have been able to try to keep equipment under warranty in terms of operations. This equipment serves all city departments. May also need to move expense for control replacement into 2024 as availability and price increases may be an issue.

**Programs /Services**

<p><b>Information Technology Infrastructure</b></p>	<p>One of the many roles of the Department is the maintenance of City servers, network, telephone system and security systems.</p> <p>Maintenance of the various departments’ applications. To assist and help maintain the applications used by the numerous departments of the City of Brunswick</p> <p>Insuring that security updates are approved and applied to the desktops limiting the infection potential of the various malware that the City’s network is exposed to. Analyzing and repairing or replacing departments’ desktop computers on an emergency need.</p>
<p><b>Emergency Preparedness</b></p>	<p>Assisting to ensure that departments can function in a time of emergency caused by natural or manmade disasters.</p>
<p><b>Law enforcement</b></p>	<p>To assist or investigate crimes related to technology for the Division of Police.</p> <p>To monitor and investigate the potential breaches in network security that occur on the City’s network.</p>
<p><b>Training</b></p>	<p>The Department’s role in training other departments in the use of the City of Brunswick’s technology infrastructure as well as training for the ever changing IT environment.</p> <p>The Department in standardizing use of desktop applications and by offering training serves to increase the efficiencies by which the City employees are working together.</p>

<p><b>Information Management</b></p>	<p>The Information Technology and Security Department assists in identifying information that needs to be maintained and provides the infrastructure for these records. The Department provides an organizational structure for the sharing of needed information and a protective infrastructure to meet the ever changing requirements of maintaining the public and confidential information on the City's computers and networks.</p> <p>The Department helps other departments in maintaining records standards as required by the state of Ohio. By establishing standards for all departments in the use of Technology, the Department serves the interoperability of all city departments. The Department has a responsibility to assure the integrity and security of the information systems of the City.</p>
<p><b>Public Relationships</b></p>	<p>The Department interacts with the school system in community outreaches to the parents and schoolchildren at the schools by presenting information on the risks and dangers of the use of information technology for school age children. This has served to identify victims of exploitation crimes in the past and goal is to help minimize the number of additional victims. The Department does numerous outreaches to community groups and the media to help minimize the effects of technology crimes on our residents</p>
<p><a href="http://www.brunswick.oh.us">www.brunswick.oh.us</a></p>	<p>Our staff is responsible for the web operation, routing and technology of the City's website, while the cable office deals with the content of the city's website.</p>

**Programs/ Services**

In general the Information Technology Department provides support to internal customers, the other City departments and Divisions and thus to the City's residents.

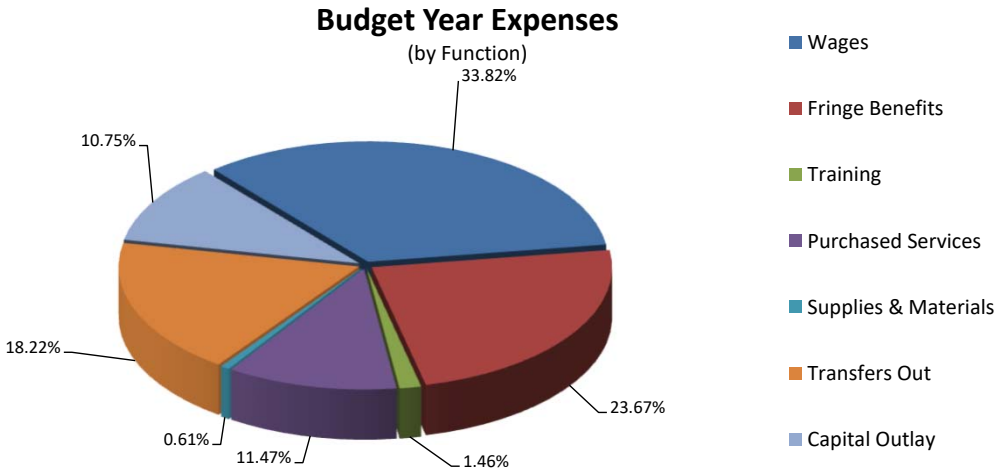
The Information Technology Department provides the following services to the City of Brunswick:

1. Support for the Division of Police and the victims of high tech crime in the processing and assistance in the investigation of computer and information crimes. Education to residents, juvenile and adults on safe use of computers.
2. Support to residents in the ability to retrieve and search for records stored in electronic format.
3. Central Server and Networking. All city computers run through the central storage and operating servers an internal cloud based system that was implemented with the change in Technology Department. All program and document based data with few exception is stored on the central servers for all departments. Maintaining connections to all city buildings to allow for data and voice communications.
4. Desktop support is provided to all departments. The operation and configuration of all desktop computers is handled by the IT Department.
5. Information security in the form of controlled centralized web access and the enforcement of anti-virus and filtering.
6. Assistance in the technical operation of the police communications center.
7. Support for computer programs in both operation and enhancement of utilization. Continuing the attempts to maximize the software that the city owns.
8. Operation of telephone communication systems
9. Operation of email servers and spam filters

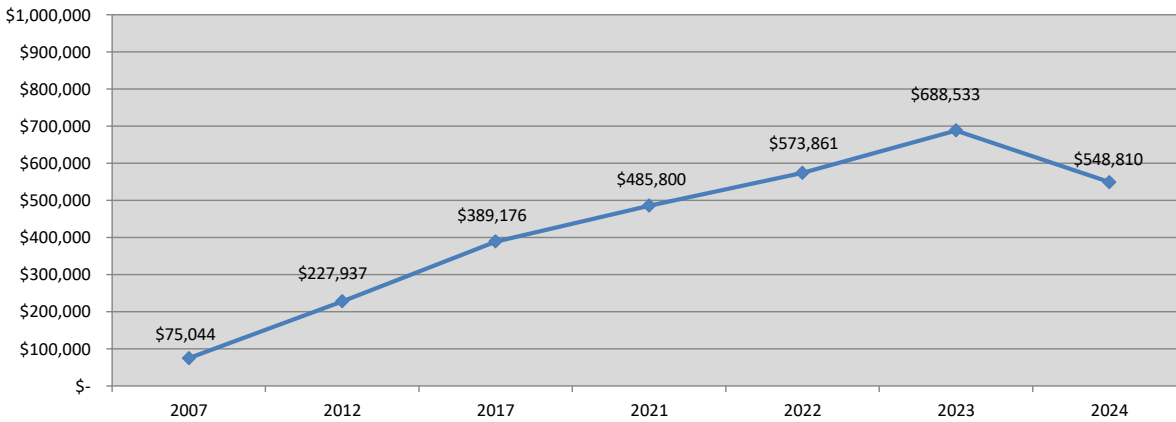
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Information Technologies & Security  
**Fund Number:** 001-0302

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 35,383	\$ 92,785	\$ 133,143	\$ 161,964	\$ 169,599	\$ 181,122	\$ 185,620
Fringe Benefits	26,619	46,747	68,670	103,611	122,302	124,958	129,890
Training	509	-	8,182	7,386	2,495	8,000	8,000
Purchased Services	10,294	27,752	34,666	36,989	42,231	92,800	62,950
Supplies & Materials	59	211	125	-	-	350	3,350
Transfers Out	-	39,100	77,500	138,000	207,000	101,303	100,000
Capital Outlay	2,181	21,342	66,890	37,851	30,235	180,000	59,000
<b>\$</b>	<b>75,044</b>	<b>227,937</b>	<b>389,176</b>	<b>485,800</b>	<b>573,861</b>	<b>688,533</b>	<b>548,810</b>
Percentage Change	n/a	n/a	n/a	n/a	18.13%	19.98%	-20.29%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	21.36%	-6.46%	-3.68%



### Historical Department Spending



**Footnotes**

- a. 2007 Vacancy in FT IT Coordinator Position. 2017-2021 includes allocation of IT Coordinator wages/benefits of 90% above with the remaining 10% to the Court Computerization Fund #110. 2022-2024 allocations changed to 95% GF IT Coordinator and 5% to Court Computerization Fund #110 due to lower fines & forfeitures revenue in Fund #110 to cover costs.
- b. 2017-2024 includes an additional FT Info Tech position due to need for increased technological support. Prior to 2017, City only staffed 1 FT Info Tech position to support numerous and ever increasing software programs/computers, etc.
- c. City purchased new server in 2017. In addition 2018-2024 include larger info tech capital purchases to keep equipment up to date.
- d. 2018 & 2020 & 2023 includes purchase of 3 year disaster recovery service.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Information Technologies & Security  
**Fund Number:** 001-0302

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0302-51088	Information Technologies Coordinator	\$ 29,537.79	\$ 68,177.49	\$ 85,655.51	\$ 94,846.35	\$ 102,610.09
001-0302-51080	Information Technologies Asst Coord	-	-	27,931.21	50,556.35	51,817.01
001-0302-51070	Technician Part-Time	5,845.50	24,607.30	19,556.16	16,561.04	15,171.78
<i>Total Personal Services</i>		\$ 35,383.29	\$ 92,784.79	\$ 133,142.88	\$ 161,963.74	\$ 169,598.88
<i>Fringe Benefits</i>						
001-0302-52002	Longevity	82.94	1,520.00	2,430.00	3,466.44	9,855.00
001-0302-52222	Deferred Compensation	6,750.10	-	-	-	-
001-0302-52223	PERS	9,683.06	25,239.28	34,994.14	45,808.36	49,686.57
001-0302-52225	No Medical Coverage	-	-	-	-	-
001-0302-52226	Meditax	514.21	1,347.31	1,877.62	2,323.22	2,468.86
001-0302-52228	Sick Buy Back	-	2,066.38	2,621.92	2,799.54	3,072.52
001-0302-52231	Wellness	-	-	1,140.00	1,745.00	1,797.50
001-0302-52274	Workers Compensation	4,301.92	2,411.84	1,993.14	2,365.95	1,798.27
001-0302-52275	Hospitalization	5,286.35	14,162.54	23,613.64	45,102.22	53,622.92
001-0302-53258	Association, Conference & Training	508.50	-	8,182.30	7,385.50	2,495.00
<i>Total Fringe Benefits</i>		\$ 27,127.08	\$ 46,747.35	\$ 76,852.76	\$ 110,996.23	\$ 124,796.64
<i>Purchased Services</i>						
001-0302-54243	I.T. Repair & Maintenance	-	-	3,928.02	712.56	1,485.98
001-0302-54246	Postage	7.24	2.69	-	-	-
001-0302-54253	Equipment Service Contract	9,738.00	27,149.68	29,804.43	35,052.73	39,475.82
001-0302-54272	Insurance	219.17	599.21	933.06	1,223.62	1,269.50
001-0302-54503	Contract-Web Site	329.43	-	-	-	-
<i>Total Purchased Services</i>		\$ 10,293.84	\$ 27,751.58	\$ 34,665.51	\$ 36,988.91	\$ 42,231.30
<i>Office Supplies &amp; Materials</i>						
001-0302-55239	Incidentals	53.85	40.00	124.53	-	-
001-0302-55242	Office Supplies	5.18	171.39	-	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ 59.03	\$ 211.39	\$ 124.53	\$ -	\$ -
<i>Transfers Out</i>						
001-0302-99999	Transfer Out : Five Year Capital Plan	-	39,100.00	77,500.00	138,000.00	207,000.00
<i>Total Transfers Out</i>		\$ -	\$ 39,100.00	\$ 77,500.00	\$ 138,000.00	\$ 207,000.00
<b>Total Operation Appropriations</b>		<b>\$ 72,863.24</b>	<b>\$ 206,595.11</b>	<b>\$ 322,285.68</b>	<b>\$ 447,948.88</b>	<b>\$ 543,626.82</b>
<i>Five Year Capital Plan Expenditures</i>						
904-0302-56252	Capital Outlay	2,180.88	21,341.85	66,890.40	37,851.01	30,234.61
<i>Total Capital Equipment</i>		\$ 2,180.88	\$ 21,341.85	\$ 66,890.40	\$ 37,851.01	\$ 30,234.61
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 75,044.12</b>	<b>\$ 227,936.96</b>	<b>\$ 389,176.08</b>	<b>\$ 485,799.89</b>	<b>\$ 573,861.43</b>

**Footnote:**  
 2007 Vacancy in FT IT Coordinator Position

2016-2021 allocation of IT Coordinator wages/benefits of 90% above with the remaining 10% to the Court Computerization Fund #110. 2022-2024 allocation has changed to 95% GF IT Coordinator and 5% to Court Computerization Fund #110 due to lower fines & forfeitures revenue in Fund #110 to cover costs.

2017-2024 includes 2 full-time positions for the Dept (instead of 1 full-time position) & Capital items for IT upgrades.

In 2018 & 2020 & 2023 purchase backup equip + 3 yr. maint agreement (Equip Serv Contract Exp).



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Information Technologies & Security  
**Fund Number:** 001-0302

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0302-51088	Information Technologies Coordinator	\$ 105,225.00	\$ 105,225.00	\$ 108,389.00	108,389.00
001-0302-51080	Information Technologies Asst Coord	53,137.00	53,137.00	54,734.00	54,734.00
001-0302-51070	Technician Part-Time	22,760.00	22,760.00	22,497.00	22,497.00
<i>Total Personal Services</i>		<b>\$ 181,122.00</b>	<b>\$ 181,122.00</b>	<b>\$ 185,620.00</b>	<b>\$ 185,620.00</b>
<i>Fringe Benefits</i>					
001-0302-52002	Longevity	3,730.00	3,730.00	3,930.00	3,930.00
001-0302-52222	Deferred Compensation			-	-
001-0302-52223	PERS	50,828.00	51,003.00	52,263.00	52,263.00
001-0302-52225	No Medical Coverage			-	-
001-0302-52226	Meditax	2,760.00	2,760.00	2,831.00	2,831.00
001-0302-52228	Sick Buy Back	3,339.00	3,339.00	3,518.00	3,518.00
001-0302-52231	Wellness	2,048.00	2,048.00	2,048.00	2,048.00
001-0302-52274	Workers Compensation	5,708.00	4,455.00	5,855.00	5,855.00
001-0302-52275	Hospitalization	57,511.00	57,622.86	59,445.00	59,445.00
001-0302-53258	Association, Conference & Training	8,000.00	8,000.00	8,000.00	8,000.00
<i>Total Fringe Benefits</i>		<b>\$ 133,924.00</b>	<b>\$ 132,957.86</b>	<b>\$ 137,890.00</b>	<b>\$ 137,890.00</b>
<i>Purchased Services</i>					
001-0302-54243	I.T. Repair & Maintenance	5,000.00	5,000.00	5,000.00	5,000.00
001-0302-54246	Postage	50.00	-	50.00	50.00
001-0302-54253	Equipment Service Contract	86,000.00	86,000.00	56,000.00	56,000.00
001-0302-54272	Insurance	1,800.00	1,800.00	1,900.00	1,900.00
001-0302-54503	Contract-Web Site	See Cable Fund #123	See Cable Fund #123	-	-
<i>Total Purchased Services</i>		<b>\$ 92,850.00</b>	<b>\$ 92,800.00</b>	<b>\$ 62,950.00</b>	<b>\$ 62,950.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0302-55239	Incidentals	200.00	200.00	3,200.00	3,200.00
001-0302-55242	Office Supplies	150.00	150.00	150.00	150.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 350.00</b>	<b>\$ 350.00</b>	<b>\$ 3,350.00</b>	<b>\$ 3,350.00</b>
<i>Transfers Out</i>					
001-0302-99999	Transfer Out : Five Year Capital Plan	100,000.00	101,303.00	100,000.00	100,000.00
<i>Total Transfers Out</i>		<b>\$ 100,000.00</b>	<b>\$ 101,303.00</b>	<b>\$ 100,000.00</b>	<b>\$ 100,000.00</b>
<b>Total Operation Appropriations</b>		<b>\$ 508,246.00</b>	<b>\$ 508,532.86</b>	<b>\$ 489,810.00</b>	<b>\$ 489,810.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
904-0302-56252	Capital Outlay	180,000.00	180,000.00	59,000.00	59,000.00
<i>Total Capital Equipment</i>		<b>\$ 180,000.00</b>	<b>\$ 180,000.00</b>	<b>\$ 59,000.00</b>	<b>\$ 59,000.00</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 688,246.00</b>	<b>\$ 688,532.86</b>	<b>\$ 548,810.00</b>	<b>\$ 548,810.00</b>

**Footnote:**

2007 Vacancy in FT IT Coordinator Position

2016-2021 allocation of IT Coordinator wages/benefits of 90% above with the remaining 10% to the Court Computerization Fund #110. 2022-2024 allocation has changed to 95% GF IT Coordinator and 5% to Court Computerization Fund #110 due to lower fines & forfeitures revenue in Fund #110 to cover costs.

2017-2024 includes 2 full-time positions for the Dept (instead of 1 full-time position) & Capital items for IT upgrades.

In 2018 & 2020 & 2023 purchase backup equip + 3 yr. maint agreement (Equip Serv Contract Exp).

# **Engineering**

# CITY OF BRUNSWICK

**MAYOR**  
RON FALCONI

## Engineering Budget Narrative 2024 Operating Budget

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
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KRISTY PIPER  
TIM SMITH

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

### Engineering Department Overview

The Consulting City Engineer is a technical consultant and advisor on engineering matters of concern to the City Manager, City Council, Planning Commission, and Administrative Departments. The Engineer also reviews and approves all site work items constructed within the city, prepares project scopes, oversees and reviews plan development, bids and oversees construction of city-initiated projects. The division also facilitates concerns with drainage and flooding issues, and serves as the floodplain administrator.

### Budget Highlights

In addition to the Consulting City Engineer, the Division of Engineering retains one (1) part-time administrative assistant.

Appropriations for the 2024 budget include estimated costs to Chagrin Valley Engineering, City's Consulting Engineer, for their auxiliary personnel to review plans, GIS mapping services, Phase II compliance, and wetland monitoring as required. Appropriations also include expenses to the Ohio Department of Natural Resources for Brunswick Lake Dam and services to the Medina County Soil and Water Conservation District. The Division of Engineering will continue to provide the professional services currently provided to the residents and administration of the city.

Consulting Engineering Services	2024 Budget	
Bridge Inspections and Load Rating	\$3,500	
ODNR Dam Inspection/Permit	<del>\$4,000</del>	Moved to 224-0420-54267
CVE Auxiliary Personnel	\$50,000	
CVE GIS Mapping	\$15,000	
CVE Phase II compliance (Including MCSWCD \$4,000 Estimated Service Fee)	<del>\$42,000</del>	Moved to 224-0420-54267
CVE Stream Channel/Wetland Inspection and Analysis	<del>\$10,000</del>	Moved to 224-0420-54267
CVE Consulting City Engineer	\$61,000.00	
<b>Total Consultant Services</b>	<b><u>\$129,500.00</u></b>	

City Council approved an ordinance (in 2008) to change the erosion control inspection fee to a flat fee of \$750 per residential lot and \$2,500 per commercial lot. Chagrin Valley Engineering provides the plan review of the erosion and sediment controls.

Engineering Service	2023 Budget
CVE SWP3 Consultant Services	<u>\$32,500</u>
<b>Total SWP3 Consultant Services</b>	<b><u>\$32,500</u></b>



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

The Engineering Department anticipates a significant but equal increase in both the site deposit revenues and the site deposit expenditures during 2023. The increases are due to fiber optic updates anticipated throughout the municipal limits. Any costs associated with this project are expected to be covered by the deposits therefore having no effect on the bottom line.

### Departmental Programs/Services

Program/Service Name	Program/Service Description
City Engineer Services	<p>The City Engineer is the technical consultant and advisor on engineering matters of concern to the City Manager, City Council, Planning Commission, and Administrative Departments.</p> <p>The Engineer advises the City Manager, City Council, and Administrative Departments on engineering concerns pertaining to residential development, commercial development/improvements, public sewers, public water supplies, drainage patterns, and building grades.</p> <p>Prepare preliminary sketches and estimates, concerning the advisability of proceeding with public infrastructure projects such as roadway improvements, storm water collection, or other infrastructure improvements contemplated by the City Manager and/or City Council.</p> <p>Review private development plans for conformance with city ordinances and standards.</p> <p>Maintain maps relative to the zoning, roadways, utility infrastructure, and drainage systems within the city.</p> <p>Provide project notifications to residents affected and assist with calls.</p> <p>Provide city maps, property topos to residents, businesses, and developers.</p> <p>Work with property owners with any concerns about easements, flood plain permits, and riparian setbacks.</p> <p>Provide a monthly staff report concerning storm sewer projects, road projects, commercial, and residential projects.</p> <p>Locate files and/or records to provide homeowners where sewer lines and laterals may be located.</p>
Geographic Information System (GIS) Mapping Services	<p>Oversee the accumulation, input and maintenance of a citywide GIS mapping. Data layers maintained include Medina County Parcels, aerial photography and contours as well as storm sewers, zoning districts, voting wards, streams, storm water management areas, riparian zones, streets, and storm sewer outfalls. When requested maps are produced to exact specifications for various city departments and divisions, including Police, Fire, and Economic Development.</p>
Floodplain/Drainage	<p>Act as the Floodplain Administrator of the National Flood Insurance Program for the City of Brunswick.</p> <p>Facilitate complaints and/or concerns regarding water issues.</p>

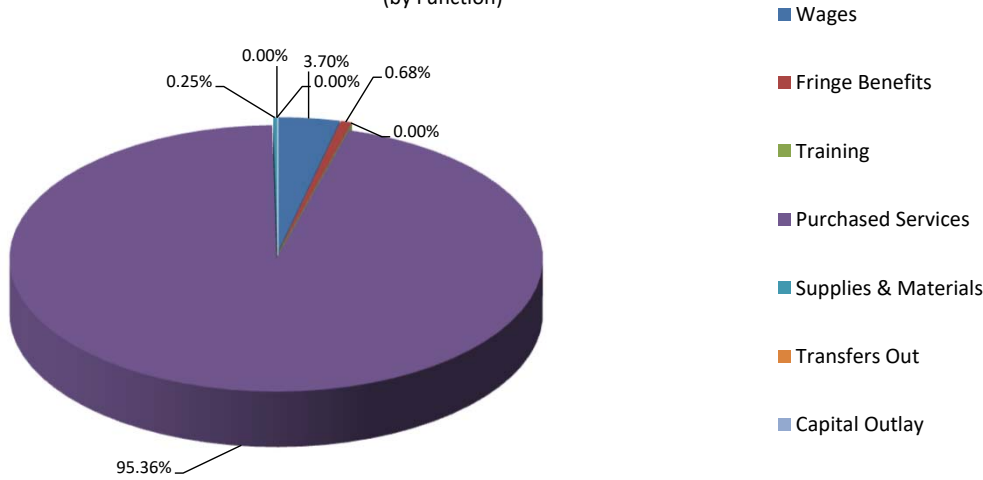
<p>Ohio Environmental Protection Agency Phase II Permit Compliance</p>	<p>Oversee the establishment/implementation of policies and procedures to maintain the City's compliance with the Ohio Environmental Protection Agency's Phase II Water Quality Program.</p> <p>Activities include outfall inspections, public education surveys, annual report preparation, post construction water quality facilities inspection, Parks and Service Department personnel training and preparation of Good Housekeeping plans for city facilities.</p> <p>Budget request includes Medina County Soil &amp; Water Conservation District service fee for public input and education.</p>
<p>Stream Channel/Wetland Inspection and Analysis</p>	<p>Funds would be utilized for the City Engineer and CVE personnel to provide field inspections of stream channels and wetland areas as requested by the Service Director and/or City Manager. Funds will also provide for analysis of inspection results, including identification of potential projects and preliminary cost estimates.</p>
<p><b>Storm Water Management Services (Also see Stormwater Fund #224):</b></p>	

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

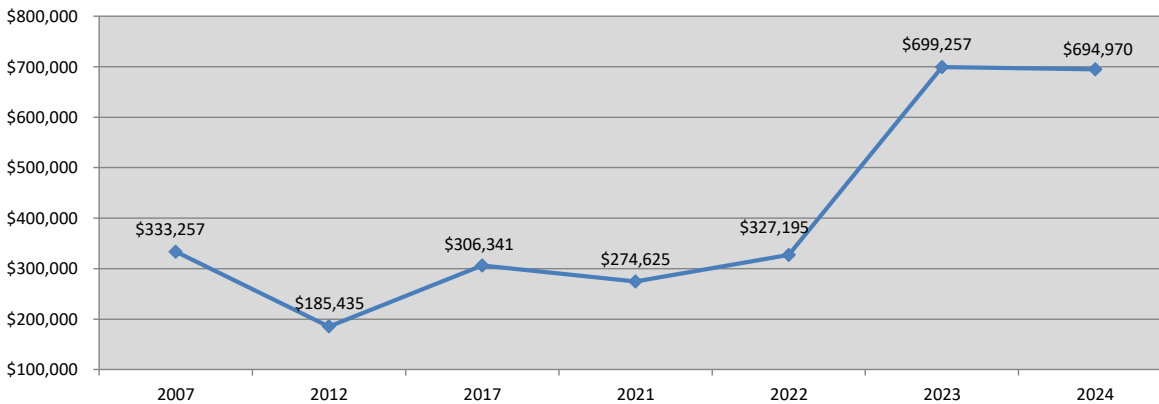
**Fund:** General Fund  
**Department:** Engineering Department  
**Fund Number:** 001-0410

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 62,444	\$ 63,381	\$ 20,110	\$ 18,434	\$ 21,179	\$ 24,972	\$ 25,723
Fringe Benefits	13,701	11,269	2,498	3,199	4,750	4,785	4,747
Training	-	-	-	-	-	-	-
Purchased Services	252,922	109,293	280,293	232,182	292,304	667,750	662,750
Supplies & Materials	1,843	571	1,799	810	1,424	1,750	1,750
Transfers Out	-	-	-	20,000	-	-	-
Capital Outlay	2,347	921	1,642	-	7,537	-	-
<b>\$</b>	<b>333,257</b>	<b>185,435</b>	<b>306,341</b>	<b>274,625</b>	<b>327,195</b>	<b>699,257</b>	<b>694,970</b>
Percentage Change	n/a	n/a	n/a	n/a	19.14%	113.71%	-0.61%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	16.40%	118.75%	-0.61%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



\* Note: Beginning in 2012 Engineering professional services relating to storm water and federal mandates were moved to Fund #224.  
 During early 2015, the City discontinued employee retainer services through payroll (wages & benefits) and went to a 100% contracted firm retainer situation (purchased service).  
 Site deposits and SWP3 expenses are variable based on building activity. Receipts generally offset expenses.  
 The significant increase in 2023 & 2024 relates to the anticipated fiber optic updates & increase in site deposit revenues & expenditures by equal amounts.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Engineering Department  
**Fund Number:** 001-0410

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0410-51070	Contracted Engineer	\$ 48,850.04	\$ 48,850.09	\$ -	\$ -	\$ -
001-0410-51173	Adm Asst: Part-Time (1)	13,593.80	14,531.06	20,109.80	18,434.00	21,179.37
<i>Total Personal Services</i>		\$ 62,443.84	\$ 63,381.15	\$ 20,109.80	\$ 18,434.00	\$ 21,179.37
<i>Fringe Benefits</i>						
001-0410-52002	Longevity	-	-	-	-	1,250.00
001-0410-52223	PERS	8,397.20	8,802.49	2,809.18	2,581.86	2,986.17
001-0410-52226	Meditax	925.63	918.94	294.14	267.36	327.91
001-0410-52274	Workers Compensation	4,377.88	1,547.40	(605.49)	349.65	185.62
<i>Total Fringe Benefits</i>		\$ 13,700.71	\$ 11,268.83	\$ 2,497.83	\$ 3,198.87	\$ 4,749.70
<i>Purchased Services</i>						
001-0410-54233	Consultant Services	194,874.77	57,079.34	102,357.20	87,252.00	95,415.00
001-0410-54234	Storm Water Utility Study	37,429.00	-	-	-	-
001-0410-54243	Repair & Maintenance	925.63	918.94	294.14	267.36	327.91
001-0410-54246	Postage	989.53	1,120.94	-	-	-
001-0410-54253	Equipment Service Contract	789.08	-	550.00	705.00	4,237.00
001-0410-54260	Subdivision Inspector	18,487.04	-	-	-	-
001-0410-54263	SWP3 Consultant Services	-	15,101.00	23,836.50	9,195.00	4,162.50
001-0410-54265	Site Deposits	-	35,481.69	153,383.57	134,833.66	188,292.00
001-0410-54272	Insurance	352.76	510.33	165.30	196.54	197.35
<i>Total Purchased Services</i>		\$ 252,922.18	\$ 109,293.30	\$ 280,292.57	\$ 232,182.20	\$ 292,303.85
<i>Office Supplies &amp; Materials</i>						
001-0410-55239	Incidentals	660.10	216.42	1,592.24	659.72	1,251.75
001-0410-55242	Office Supplies	1,182.95	354.54	206.51	149.98	172.58
<i>Total Office Supplies &amp; Materials</i>		\$ 1,843.05	\$ 570.96	\$ 1,798.75	\$ 809.70	\$ 1,424.33
<i>Transfers Out</i>						
001-0410-99999	Transfer Out : Five Year Capital Plan	-	-	-	20,000.00	-
<i>Total Transfers Out</i>		\$ -	\$ -	\$ -	\$ 20,000.00	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 330,909.78</b>	<b>\$ 184,514.24</b>	<b>\$ 304,698.95</b>	<b>\$ 274,624.77</b>	<b>\$ 319,657.25</b>
<i>Five Year Capital Plan Expenditures</i>						
907-0410-56252	Capital Outlay	2,347.30	921.01	1,642.24	-	7,537.44
<i>Total Capital Equipment</i>		\$ 2,347.30	\$ 921.01	\$ 1,642.24	\$ -	\$ 7,537.44
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 333,257.08</b>	<b>\$ 185,435.25</b>	<b>\$ 306,341.19</b>	<b>\$ 274,624.77</b>	<b>\$ 327,194.69</b>

**Footnotes:**

Site deposits and SWP3 expenses are variable based on building activity.  
 Receipts generally offset expenses.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Engineering Department  
**Fund Number:** 001-0410

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0410-51070	Contracted Engineer	\$ -	\$ -	\$ -	\$ -
001-0410-51173	Adm Asst: Part-Time (1)	24,972.00	24,972.00	25,723.00	25,723.00
<i>Total Personal Services</i>		\$ 24,972.00	\$ 24,972.00	\$ 25,723.00	\$ 25,723.00
<i>Fringe Benefits</i>					
001-0410-52002	Longevity	-	-	-	-
001-0410-52223	PERS	3,497.00	3,672.00	3,602.00	3,602.00
001-0410-52226	Meditax	363.00	363.00	373.00	373.00
001-0410-52274	Workers Compensation	750.00	750.00	772.00	772.00
<i>Total Fringe Benefits</i>		\$ 4,610.00	\$ 4,785.00	\$ 4,747.00	\$ 4,747.00
<i>Purchased Services</i>					
001-0410-54233	Consultant Services	126,500.00	126,500.00	129,500.00	129,500.00
001-0410-54234	Storm Water Utility Study	-	-	-	-
001-0410-54243	Repair & Maintenance	-	-	-	-
001-0410-54246	Postage	250.00	250.00	250.00	250.00
001-0410-54253	Equipment Service Contract	-	-	-	-
001-0410-54260	Subdivision Inspector	-	-	-	-
001-0410-54263	SWP3 Consultant Services	32,500.00	40,500.00	32,500.00	32,500.00
001-0410-54265	Site Deposits	500,000.00	500,000.00	500,000.00	500,000.00
001-0410-54272	Insurance	500.00	500.00	500.00	500.00
<i>Total Purchased Services</i>		\$ 659,750.00	\$ 667,750.00	\$ 662,750.00	\$ 662,750.00
<i>Office Supplies &amp; Materials</i>					
001-0410-55239	Incidentals	1,250.00	1,250.00	1,250.00	1,250.00
001-0410-55242	Office Supplies	500.00	500.00	500.00	500.00
<i>Total Office Supplies &amp; Materials</i>		\$ 1,750.00	\$ 1,750.00	\$ 1,750.00	\$ 1,750.00
<i>Transfers Out</i>					
001-0410-99999	Transfer Out : Five Year Capital Plan	-	-	-	-
<i>Total Transfers Out</i>		\$ -	\$ -	\$ -	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 691,082.00</b>	<b>\$ 699,257.00</b>	<b>\$ 694,970.00</b>	<b>\$ 694,970.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
907-0410-56252	Capital Outlay	-	-	-	-
<i>Total Capital Equipment</i>		\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 691,082.00</b>	<b>\$ 699,257.00</b>	<b>\$ 694,970.00</b>	<b>\$ 694,970.00</b>

**Footnotes:**

Site deposits and SWP3 expenses are variable based on building activity.  
 Receipts generally offset expenses.

The 2023 & 2024 significant increase relates to the anticipated fiber optic updates & increase in site deposit revenues & expenditures by equal amounts.



# **Division of Permits & Inspections**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Division of Permits & Inspections (Building)

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

### Budget Narrative 2024 Operating Budget

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

#### Building Division Overview

The Division of Permits & Inspections (Building) assists the City of Brunswick and its residents by providing multiple services relating to both building and zoning codes and standards. The Division is budgeted for the Chief Building Official; two (2) full-time multi-certified building inspectors; two (2) part-time property maintenance inspectors; two (2) back-up part-time inspectors (electrical and plumbing), if needed; and one (1) part-time administrative assistants. The Planning and Zoning Coordinator also assists the Building Division on a daily basis. In May of 2023, the long serving Chief Building Official, of 33 years, retired and a new Chief Building Official was appointed in June of 2023.

As required by the Ohio Board of Building Standards and the Ohio EPA, the inspectors have various certifications and training for code enforcement in the following: Electrical, HVAC, Plumbing, Building, Storm Water Pollution Prevention Program (SWP3), Zoning, and Property Maintenance.

The mission of the Division is to promote, protect and improve the health, safety and welfare of the citizens of the City of Brunswick through an effective code enforcement program, as well as to provide a high level of building code compliance for the preservation of life, safety and the general welfare of the City of Brunswick. This is accomplished through the enactment and enforcement of the effective codes and standards, based upon the Ohio Building Code, to ensure the structural strength, sanitation, fire protection, adequate light and ventilation, and other essential elements of life safety in the building environment.

#### Budget Highlights

The Division's goal is to maintain quality services to meet the demands of all new commercial and industrial development, residential homes, and property maintenance. In 2018, in order to partially restore staff reductions from 2010, and due to expanded residential and commercial growth in the City, the Division budgeted one (1) additional part-time property maintenance inspector to assist with the heavy influx of property maintenance issues, including, but not limited to, high grass and weeds; exterior building maintenance; neighbor disputes; and any other pertinent property maintenance violations. The Division will strive to continue the professional services currently provided to the residents and administration of the city. Another area of focus in this year's budget is building software. The current software building uses, is no longer supported from the company, as the company has been sold to a new and different software firm. We are currently analyzing software programs to determine the most effective, efficient and cost-effective product for the building team to operate. A generally estimated capital request in the amount of \$55,000 for new software, training, programming, transfer of data and implementation has been included in the 2024 departmental capital subfund#908. Estimated yearly maintenance fees of \$26,500 for the new software is also included in the equipment service contract account. While any professional software system is expensive these days, the data, organization and efficiency this could bring many benefits and assistance to the building team.



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## Division Programs / Services

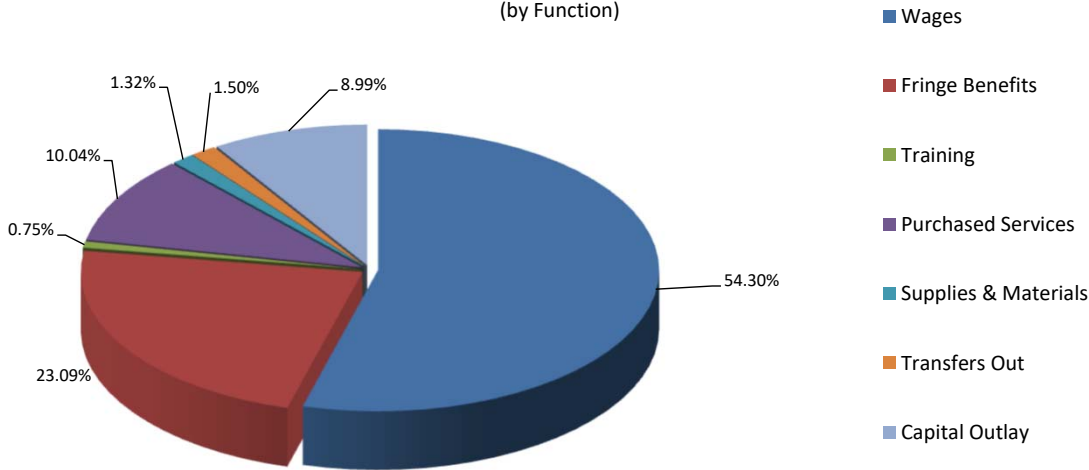
Program / Service Name	Program / Service Description
Permits	<p>The Building Division is responsible for issuing all building permits for the construction of commercial and industrial buildings, residential homes, and all residential improvements, such as accessory buildings, swimming pools, driveways, fences, additions, decks, plumbing, roofing, siding, HVAC, and electrical.</p> <p>Permits are also issued for the Storm Water Pollution Prevention Program (SWP3), storm sewer culverts, garage sales, signs for commercial and industrial projects, and temporary special events, including banners and inflatables.</p>
Inspectors	<p>The Building Inspectors are certified to perform all building inspections per the requirements set forth by the Ohio Board of Building Standards, including but not limited to, Building, Electrical, Plumbing, Storm Water Pollution Prevention and Fire components for residential, commercial, and industrial properties. The Division enforces the 2019 Residential Code of Ohio; 2017 Ohio Building Code; 2017 National Electric Code; and 2017 Ohio Plumbing and Mechanical Code.</p> <p>The Building Inspectors respond to any notifications of swale and drainage obstructions.</p> <p>The inspectors also work as a community liaison for neighbor disputes, builder / developer issues, and any other complaints from the residents.</p> <p>They also provide inspections for those who qualify for the tax abatement program in the Community Reinvestment Area and for the CHIP Program.</p>
Property Maintenance & Code Enforcement	<p>The Building Inspectors monitor property maintenance violations and perform inspections on all commercial and industrial buildings and residential homes in the city. These inspections include exterior maintenance, such as roofing, siding, painting of wood homes and trim, sidewalk and driveway repairs, gutters and downspouts, fences, trash, and debris.</p> <p>The inspectors respond to all complaints made by residents regarding any property maintenance, building and zoning code violations, such as junk vehicles, high grass and weeds, parking and maintenance of motor and recreational vehicles, electrical hazards, parking lot maintenance and light trespass. They also respond to rodent and infestation complaints.</p> <p>The property maintenance inspectors maintain a log of complaints, notify property owners, and send certificate of mailing letters for any applicable code violations.</p> <p>The property maintenance inspectors prepare court citations as required and attend Mayor's and Municipal court proceedings.</p>
Building Plan Review	<p>Building plans are submitted to the Building Division. Residential new homes and projects are reviewed by the City's Building Inspectors. Commercial building/architectural plans are reviewed by a consulting Ohio Registered Architect.</p>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

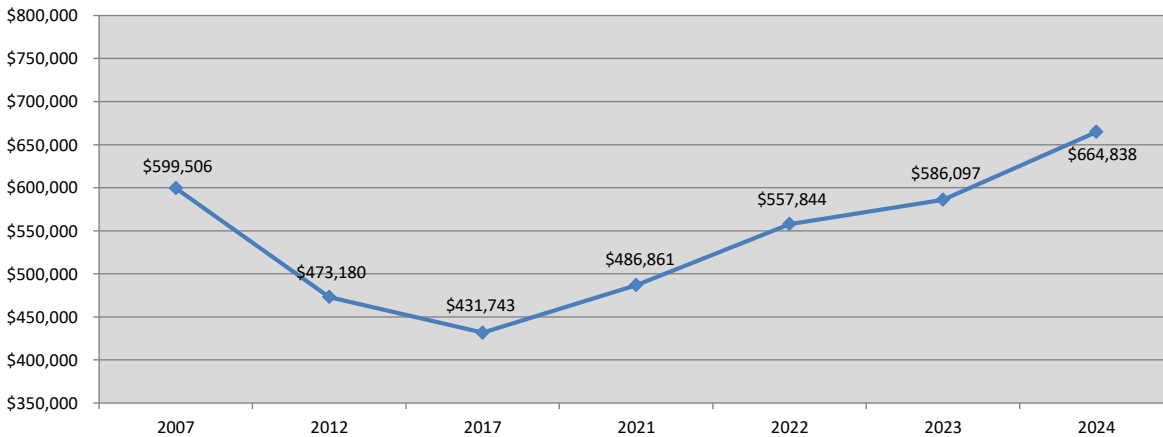
**Fund:** General Fund  
**Department:** Division of Permits & Inspections (Building) Department  
**Fund Number:** 001-0430

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 311,037	\$ 281,217	\$ 262,246	\$ 300,598	\$ 323,294	\$ 341,630	\$ 361,000
Fringe Benefits	159,883	152,576	132,289	130,525	164,806	174,717	153,538
Training	8,295	4,059	425	2,141	260	5,000	5,000
Purchased Services	40,322	15,927	21,626	22,039	15,694	39,000	66,750
Supplies & Materials	3,152	6,902	3,556	4,378	5,382	7,750	8,750
Transfers Out	13,539	12,500	11,000	25,600	27,226	14,000	10,000
Capital Outlay	63,278	-	600	1,580	21,181	4,000	59,800
<b>\$</b>	<b>599,506</b>	<b>473,180</b>	<b>431,743</b>	<b>486,861</b>	<b>557,844</b>	<b>586,097</b>	<b>664,838</b>
Percentage Change	n/a	n/a	n/a	n/a	14.58%	5.06%	13.43%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	10.59%	8.47%	3.94%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



In mid 2018, added one PT Bldg. Inspector @ 28 hrs./week and one PT Admin Asst @ 15-20 hrs./week. Also included in 2019-2024.

Purchased 4 vehicles in 2007 and replaced 1 vehicle each in 2015, 2016, 2018, 2022. Cancelled plans to replace 1 vehicle in 2023.

Plan to purchase new software in 2024 with significantly higher annual maintenance costs than the current antiquated system.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Division of Permits & Inspections (Building) Department  
**Fund Number:** 001-0430

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0430-51000	Acting CBO/Chief Building Official	-	-	80,756.95	90,300.36	92,547.91
001-0430-51080	Assistant CBO / Building Inspector	\$ 57,888.14	\$ 67,295.00	\$ -	\$ -	\$ -
001-0430-51090	Building Inspectors	138,460.68	175,069.27	130,104.00	121,549.68	132,202.72
001-0430-51094	Plumbing / PM Inspector	48,463.44	32,151.07	-	-	-
001-0430-51110	Inspectors PT	-	5,732.94	32,418.20	59,829.65	66,086.31
001-0430-51170	Admin Asst/Clerk II	63,593.68	-	-	-	-
001-0430-51173	Clerk II PT/ Adm Asst PT	1,465.66	-	18,785.80	28,815.80	32,402.65
001-0430-51198	Overtime	1,165.35	968.55	181.29	102.58	54.50
<i>Total Personal Services</i>		\$ 311,036.95	\$ 281,216.83	\$ 262,246.24	\$ 300,598.07	\$ 323,294.09
<i>Fringe Benefits</i>						
001-0430-52002	Longevity	4,716.24	6,160.55	7,000.00	4,800.00	15,000.00
001-0430-52223	PERS	71,971.66	70,178.73	60,267.69	63,921.26	70,716.63
001-0430-52225	No Medical Coverage Pay	1,125.00	750.00	600.00	600.00	600.00
001-0430-52226	Meditax	4,105.97	4,096.02	3,878.33	4,393.38	4,827.71
001-0430-52228	Sick Buy Back	900.78	1,137.24	3,549.22	1,581.04	1,302.59
001-0430-52231	Wellness	-	-	1,800.00	2,900.00	2,900.00
001-0430-52232	Certification/Professional Pay	-	-	-	-	-
001-0430-52240	Vacation Payout (@ Resignation)	-	-	-	-	-
001-0430-52274	Workers Compensation	17,578.42	7,669.09	1,585.91	4,069.92	3,466.59
001-0430-52275	Hospitalization	59,485.18	62,584.07	53,608.06	48,259.74	65,992.42
001-0430-52280	ERI/Ret Leave Payout (per ORC)	-	-	-	-	-
001-0430-53258	Association, Conference & Training	8,295.22	4,058.60	425.00	2,140.59	260.00
<i>Total Fringe Benefits</i>		\$ 168,178.47	\$ 156,634.30	\$ 132,714.21	\$ 132,665.93	\$ 165,065.94
<i>Purchased Services</i>						
001-0430-54224	Uniform & Allowances	2,756.10	1,570.92	1,058.90	1,853.02	1,785.20
001-0430-54243	Repair & Maintenance	9,119.21	1,584.51	2,256.89	1,743.12	1,782.02
001-0430-54246	Postage	2,844.29	465.07	-	30.01	-
001-0430-54253	Equipment Service Contract	3,003.73	2,279.40	2,279.40	2,279.40	2,279.40
001-0430-54261	Contract Services - Certifications	-	-	-	-	-
001-0430-54263	Architect /Plan Review	16,787.50	5,362.50	12,337.00	12,415.00	5,720.00
001-0430-54272	Insurance	5,811.12	4,664.83	3,693.98	3,718.37	4,127.33
<i>Total Purchased Services</i>		\$ 40,321.95	\$ 15,927.23	\$ 21,626.17	\$ 22,038.92	\$ 15,693.95
<i>Office Supplies &amp; Materials</i>						
001-0430-55239	Incidentals	2,123.88	1,131.29	573.00	172.72	361.95
001-0430-55242	Office Supplies	1,028.45	400.00	477.19	393.50	321.71
001-0430-55300	Fuel	-	5,370.47	2,506.27	3,811.76	4,698.61
<i>Total Office Supplies &amp; Materials</i>		\$ 3,152.33	\$ 6,901.76	\$ 3,556.46	\$ 4,377.98	\$ 5,382.27
<i>Transfers Out</i>						
001-0430-99999	Transfer Out : Five Year Capital Plan	13,539.06	12,500.00	11,000.00	25,600.00	27,226.00
<i>Total Transfers Out</i>		\$ 13,539.06	\$ 12,500.00	\$ 11,000.00	\$ 25,600.00	\$ 27,226.00
<b>Total Operation Appropriations</b>		<b>\$ 536,228.76</b>	<b>\$ 473,180.12</b>	<b>\$ 431,143.08</b>	<b>\$ 485,280.90</b>	<b>\$ 536,662.25</b>
<i>Five Year Capital Plan Expenditures</i>						
908-0430-56252	Capital Outlay	63,277.71	-	600.00	1,579.78	21,181.47
<i>Total Capital Equipment</i>		\$ 63,277.71	\$ -	\$ 600.00	\$ 1,579.78	\$ 21,181.47
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 599,506.47</b>	<b>\$ 473,180.12</b>	<b>\$ 431,743.08</b>	<b>\$ 486,860.68</b>	<b>\$ 557,843.72</b>

**Footnote:**  
 Purchased 4 vehicles in 2007 and replaced 1 vehicle each in 2015, 2016, 2018, 2022. Cancelled plans to replace 1 vehicle in 2023 due to economy/auto union strike.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Division of Permits & Inspections (Building) Di  
**Fund Number:** 001-0430

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0430-51000	Acting CBO/Chief Building Official	\$ 110,725.00	\$ 94,907.00	\$ 96,000.00	\$ 96,000.00
001-0430-51080	Assistant CBO / Building Inspector			-	-
001-0430-51090	Building Inspectors	138,997.00	141,237.00	146,525.00	146,525.00
001-0430-51094	Plumbing / PM Inspector	-	-	-	-
001-0430-51110	Inspectors PT	76,662.00	76,662.00	76,286.00	76,286.00
001-0430-51170	Admin Asst/Clerk II			-	-
001-0430-51173	Clerk II PT/ Adm Asst PT	39,016.00	26,824.00	40,189.00	40,189.00
001-0430-51198	Overtime	2,000.00	2,000.00	2,000.00	2,000.00
	<b>Total Personal Services</b>	<b>\$ 367,400.00</b>	<b>\$ 341,630.00</b>	<b>\$ 361,000.00</b>	<b>\$ 361,000.00</b>
<i>Fringe Benefits</i>					
001-0430-52002	Longevity	5,000.00	2,740.00	1,800.00	1,800.00
001-0430-52223	PERS	78,331.00	73,715.12	76,419.00	76,419.00
001-0430-52225	No Medical Coverage Pay	600.00	600.00	600.00	600.00
001-0430-52226	Meditax	5,742.00	5,374.31	5,370.00	5,370.00
001-0430-52228	Sick Buy Back	1,569.00	1,569.00	3,536.00	3,536.00
001-0430-52231	Wellness	2,900.00	2,900.00	2,650.00	2,650.00
001-0430-52232	Certification/Professional Pay	600.00	600.00	600.00	600.00
001-0430-52240	Vacation Payout (@ Resignation)	-	11,075.00	-	-
001-0430-52274	Workers Compensation	11,786.00	6,925.24	11,035.00	11,035.00
001-0430-52275	Hospitalization	69,218.00	69,218.00	51,528.00	51,528.00
001-0430-52280	ERI/Ret Leave Payout (per ORC)	17,727.00	-	-	-
001-0430-53258	Association, Conference & Training	5,000.00	5,000.00	5,000.00	5,000.00
	<b>Total Fringe Benefits</b>	<b>\$ 198,473.00</b>	<b>\$ 179,716.67</b>	<b>\$ 158,538.00</b>	<b>\$ 158,538.00</b>
<i>Purchased Services</i>					
001-0430-54224	Uniform & Allowances	2,750.00	2,750.00	3,500.00	3,500.00
001-0430-54243	Repair & Maintenance	6,000.00	6,000.00	6,000.00	6,000.00
001-0430-54246	Postage	250.00	250.00	250.00	250.00
001-0430-54253	Equipment Service Contract	4,000.00	4,000.00	30,500.00	30,500.00
001-0430-54261	Contract Services - Certifications	-	-	-	-
001-0430-54263	Architect /Plan Review	20,000.00	20,000.00	20,000.00	20,000.00
001-0430-54272	Insurance	6,000.00	6,000.00	6,500.00	6,500.00
	<b>Total Purchased Services</b>	<b>\$ 39,000.00</b>	<b>\$ 39,000.00</b>	<b>\$ 66,750.00</b>	<b>\$ 66,750.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0430-55239	Incidentals	1,000.00	1,000.00	1,000.00	1,000.00
001-0430-55242	Office Supplies	750.00	750.00	750.00	750.00
001-0430-55300	Fuel	7,000.00	6,000.00	7,000.00	7,000.00
	<b>Total Office Supplies &amp; Materials</b>	<b>\$ 8,750.00</b>	<b>\$ 7,750.00</b>	<b>\$ 8,750.00</b>	<b>\$ 8,750.00</b>
<i>Transfers Out</i>					
001-0430-99999	Transfer Out : Five Year Capital Plan	-	14,000.00	10,000.00	10,000.00
	<b>Total Transfers Out</b>	<b>\$ -</b>	<b>\$ 14,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>
	<b>Total Operation Appropriations</b>	<b>\$ 613,623.00</b>	<b>\$ 582,096.67</b>	<b>\$ 605,038.00</b>	<b>\$ 605,038.00</b>
<i>Five Year Capital Plan Expenditures</i>					
908-0430-56252	Capital Outlay	29,000.00	4,000.00	59,800.00	59,800.00
	<b>Total Capital Equipment</b>	<b>\$ 29,000.00</b>	<b>\$ 4,000.00</b>	<b>\$ 59,800.00</b>	<b>\$ 59,800.00</b>
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 642,623.00</b>	<b>\$ 586,096.67</b>	<b>\$ 664,838.00</b>	<b>\$ 664,838.00</b>

**Footnote:**  
 Purchased 4 vehicles in 2007 and replaced 1 vehicle each in 2015, 2016, 2018, 2022. Cancelled plans to replace 1 vehicle in 2023 due to economy/auto union strike.

Plan to purchase new software in 2024 with significantly higher annual maintenance costs than the current antiquated system.

# **Cemetery Maintenance**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Cemetery Maintenance Budget Narrative 2024 Operating Budget

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### **Cemetery Maintenance Responsibilities:**

This department was created within the General Fund for the costs associated with the digging and maintenance of Westview Cemetery and Bennett's Corner's Cemetery which are City owned.

The City's Service Department contracts this service to an outside vendor/contractor. The current contract was bid in 2022 and is in effect from 2023 through 2025.

Indigent Burials are normally handled by City personnel. Remains are cremated and interred at Westview Cemetery with a grave marker.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

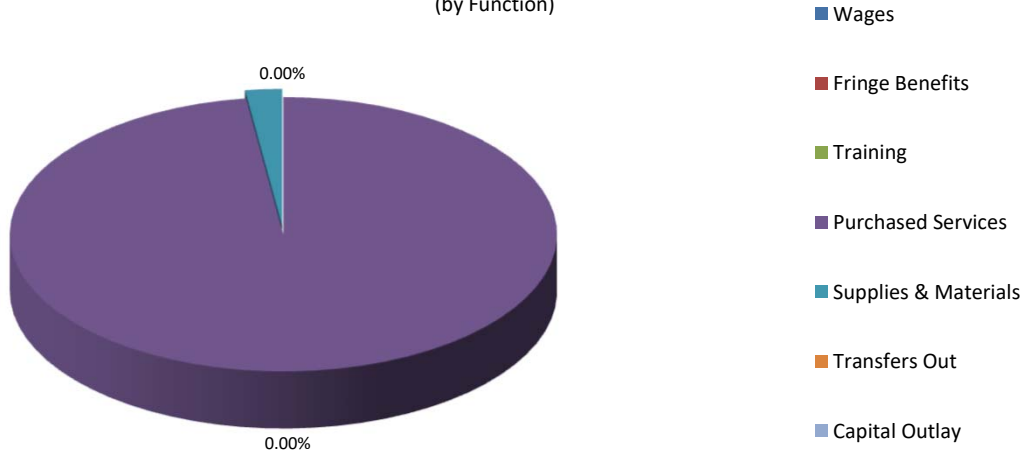


**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

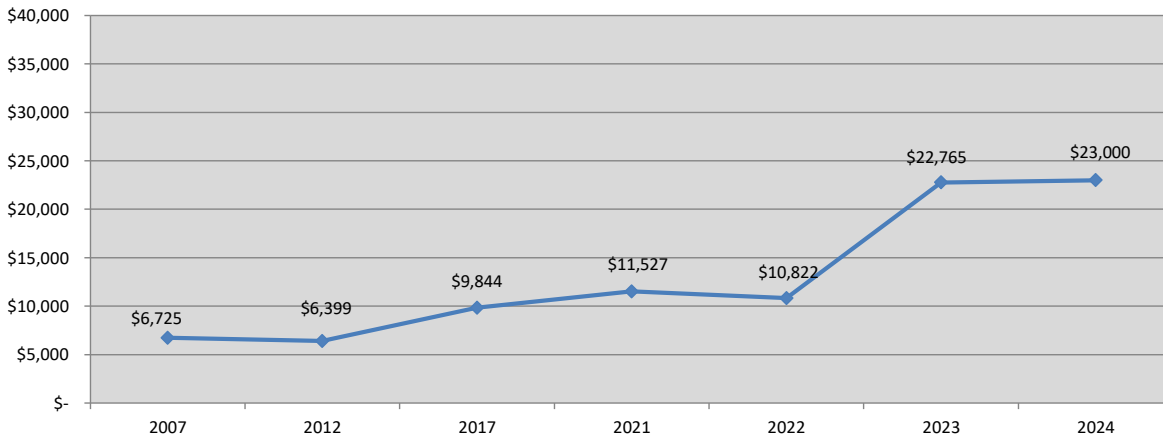
**Fund:** General Fund  
**Department:** Cemetery Maintenance  
**Fund Number:** 001-0440

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Purchased Services	6,725	6,056	9,764	11,467	10,717	22,265	22,500
Supplies & Materials	-	343	80	60	105	500	500
Transfers Out	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>Total</b>	<b>\$ 6,725</b>	<b>\$ 6,399</b>	<b>\$ 9,844</b>	<b>\$ 11,527</b>	<b>\$ 10,822</b>	<b>\$ 22,765</b>	<b>\$ 23,000</b>
Percentage Change	n/a	n/a	n/a	n/a	-6.12%	110.36%	1.03%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	-6.12%	110.36%	1.03%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



a) Res #96-2022 authorizes cemetery maintenance and caretaker contractual services for 2023-2025. Contract expires at the end of 2025.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Cemetery Maintenance  
**Fund Number:** 001-0440

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
	<i>Purchased Services</i>					
001-0440-54260	Cemetery Maintenance	4,260.00	\$ 3,533.40	\$ 7,200.00	\$ 10,249.98	\$ 9,499.98
001-0440-54264	Cemetery Digging	2,435.00	2,500.00	2,533.00	950.00	950.00
001-0440-54272	Insurance	30.37	23.00	31.00	267.00	267.00
	<i>Total Purchased Services</i>	\$ 6,725.37	\$ 6,056.40	\$ 9,764.00	\$ 11,466.98	\$ 10,716.98
	<i>Office Supplies &amp; Materials</i>					
001-0440-55239	Incidentals	-	342.50	80.00	60.00	104.82
	<i>Total Office Supplies &amp; Materials</i>	\$ -	\$ 342.50	\$ 80.00	\$ 60.00	\$ 104.82
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 6,725.37</b>	<b>\$ 6,398.90</b>	<b>\$ 9,844.00</b>	<b>\$ 11,526.98</b>	<b>\$ 10,821.80</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Cemetery Maintenance  
**Fund Number:** 001-0440

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
	<i>Purchased Services</i>				
001-0440-54260	Cemetery Maintenance	\$ 15,000.00	\$ 15,000.00	15,000.00	15,000.00
001-0440-54264	Cemetery Digging	6,840.00	6,840.00	7,000.00	7,000.00
001-0440-54272	Insurance	425.00	425.00	500.00	500.00
	<i>Total Purchased Services</i>	<u>\$ 22,265.00</u>	<u>\$ 22,265.00</u>	<u>\$ 22,500.00</u>	<u>\$ 22,500.00</u>
	<i>Office Supplies &amp; Materials</i>				
001-0440-55239	Incidentals	500.00	500.00	500.00	500.00
	<i>Total Office Supplies &amp; Materials</i>	<u>\$ 500.00</u>	<u>\$ 500.00</u>	<u>\$ 500.00</u>	<u>\$ 500.00</u>
	<b>GRAND TOTAL OF EXPENDITURES</b>	<u><b>\$ 22,765.00</b></u>	<u><b>\$ 22,765.00</b></u>	<u><b>\$ 23,000.00</b></u>	<u><b>\$ 23,000.00</b></u>

**Footnote:** \_\_\_\_\_

a) Res #96-2022 authorizes cemetery maintenance and caretaker contractual services for 2023-2025. Contract expires at the end of 2025.

# **Janitorial Contract**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Janitorial Contract Budget Narrative 2024 Operating Budget

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Overview

The current cleaning contract is a three-year contract and was awarded by Council via Resolution #79-2020. The contract is effective for March 1, 2021 – February 28, 2024. The contract is the same cost as the previous contract awarded via Resolution #109-17. Administrative Services oversees this contract and anticipates bidding these services for a new contract effective March 1, 2024. Actual bids will be analyzed and scored and compared to the available budget. The lowest and best bid will ultimately be presented to City Council for their consideration.

The cleaning costs for this contract will be broken down by the days of cleaning and estimated square footage of each building: City Hall 22,561 sq. ft. (64.46%) and the Division of Police 12,439 sq. ft. (35.54%). City Hall is generally cleaned 5 days a week whereas the Division of Police is generally cleaned 7 days a week.

Based on the square footage and considering the actual number of days cleaned in a year, the City Hall's overall cost share is estimated at 45.92% annually whereas the Division of Police cost share is estimated at 54.08%.

### **Calculation to be used when new contract is accepted:**

Estimated Annual Cleaning Contract Cost for 4095 Center Road  
Average Daily Cost (Cost / 365 days)

City Hall (excluding Police) – Cleaning Cost \* 260 days per Year \* 64.46% Sq footage =

Division of Police (excluding City Hall) – Cleaning Cost \* 260 days per year \* 35.54% Sq footage + 105 days at 100%



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

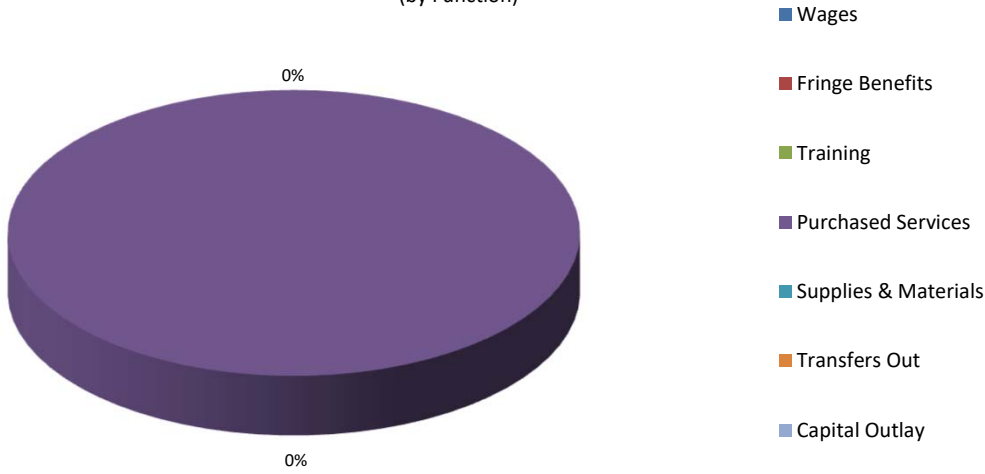
CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

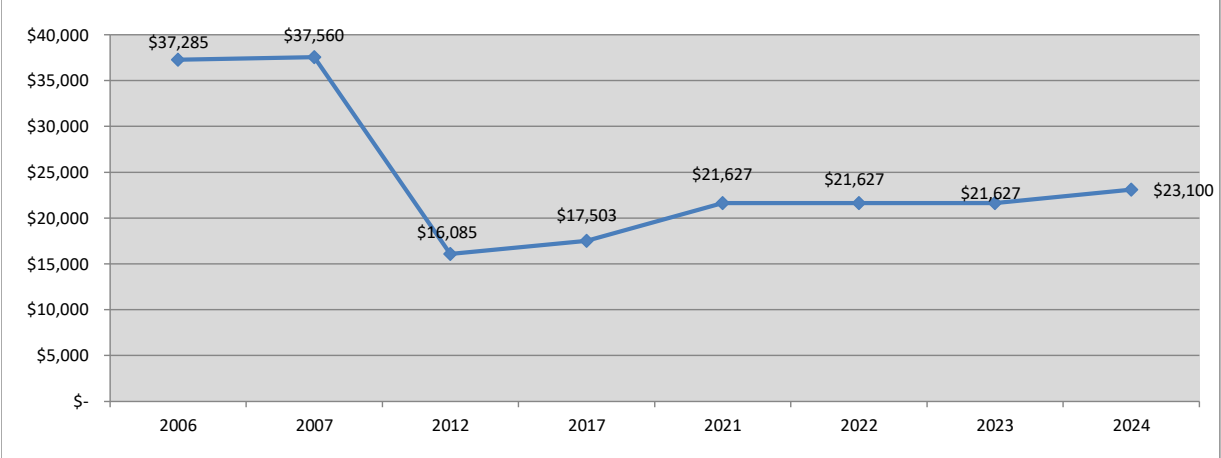
**Fund:** General Fund  
**Department:** Janitorial Contract  
**Fund Number:** 001-0450

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Purchased Services	37,560	16,085	17,503	21,627	21,627	21,627	23,100
Supplies & Materials	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>\$</b>	<b>37,560</b>	<b>16,085</b>	<b>17,503</b>	<b>21,627</b>	<b>21,627</b>	<b>21,627</b>	<b>23,100</b>
Percentage Change	n/a	n/a	n/a	0.00%	0.00%	0.00%	6.81%
Operations Only (no Capital)	n/a	n/a	n/a	0.00%	0.00%	0.00%	6.81%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

- a. This Department accounts for the cleaning of City Hall and is publicly bid.
- b. 2009 was the last year the Police Dept was accounted for in the General Fund. Police cleaning exp accounted for in Police Fund #114 beginning in 2010.
- c. Current 3 Year contract effective March 1, 2021 through Feb 28, 2024, per Res# 79-2020. Costs beginning March 1, 2024 currently estimated based on preliminary bid results.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Janitorial Contract  
**Fund Number:** 001-0441

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
	<i>Purchased Services</i>					
001-0441-54260	Contract Service - Janitorial	37,560.00	16,084.61	17,503.44	21,627.00	21,627.00
	<i>Total Purchased Services</i>	\$ 37,560.00	\$ 16,084.61	\$ 17,503.44	\$ 21,627.00	\$ 21,627.00
	<i>Office Supplies &amp; Materials</i>					
001-0441-55239	Incidentals	-	-	-	-	-
001-0441-55244	Small Tools	-	-	-	-	-
	<i>Total Office Supplies &amp; Materials</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 37,560.00</b>	<b>\$ 16,084.61</b>	<b>\$ 17,503.44</b>	<b>\$ 21,627.00</b>	<b>\$ 21,627.00</b>

**Footnote:**

2007 expense included expenses to clean both Police Dept & City Hall. For 2012-2024 expense only pertains to City Hall. Police Cleaning Exp Dept moved to the Police Dept Fund in 2010 and beyond.

Current 3 Year contract effective March 1, 2021 through Feb 28, 2024, per Res# 79-2020. Costs beginning March 1, 2024 currently estimated based on preliminary bid results.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Janitorial Contract  
**Fund Number:** 001-0441

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Purchased Services</i>					
001-0441-54260	Contract Service - Janitorial	21,627.00	21,627.00	23,100.00	23,100.00
<i>Total Purchased Services</i>		<b>\$ 21,627.00</b>	<b>\$ 21,627.00</b>	<b>\$ 23,100.00</b>	<b>\$ 23,100.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0441-55239	Incidentals	-	-	-	-
001-0441-55244	Small Tools	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 21,627.00</b>	<b>\$ 21,627.00</b>	<b>\$ 23,100.00</b>	<b>\$ 23,100.00</b>

**Footnote:**

2007 expense included expenses to clean both Police Dept & City Hall. For 2012-2024 expense only pertains to City Hall. Police Cleaning Exp Dept moved to the Police Dept Fund in 2010 and beyond.

Current 3 Year contract effective March 1, 2021 through Feb 28, 2024, per Res# 79-2020. Costs beginning March 1, 2024 currently estimated based on preliminary bid results.



**City Hall**  
**Building & Grounds**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Building and Grounds Budget Narrative 2024 Operating Budget

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

The Division of Building, along with the Department of Parks and Recreation, are assigned responsibility for the general maintenance of the City Hall complex, including the Police Station, which includes minor repairs, remodeling, building maintenance, exterior upkeep, general landscaping, grass cutting and snow removal from the drives, parking areas and walks.

Department/Service Name	Department/Service Description
The Division of Building and the Department of Parks & Recreation.	This budget has been established to provide a means to track the grounds maintenance expenses for the city hall complex, town square and other public properties.  Previously a hired maintenance person severed employment with the City. Effective Aug 8, 2022 and thereafter, 15% of 1 part-time Building Inspector's time has been assigned to Building & Grounds activity. Thus, 15% of this person's wages & benefits have been and will be posted to the Building & Grounds Budget.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

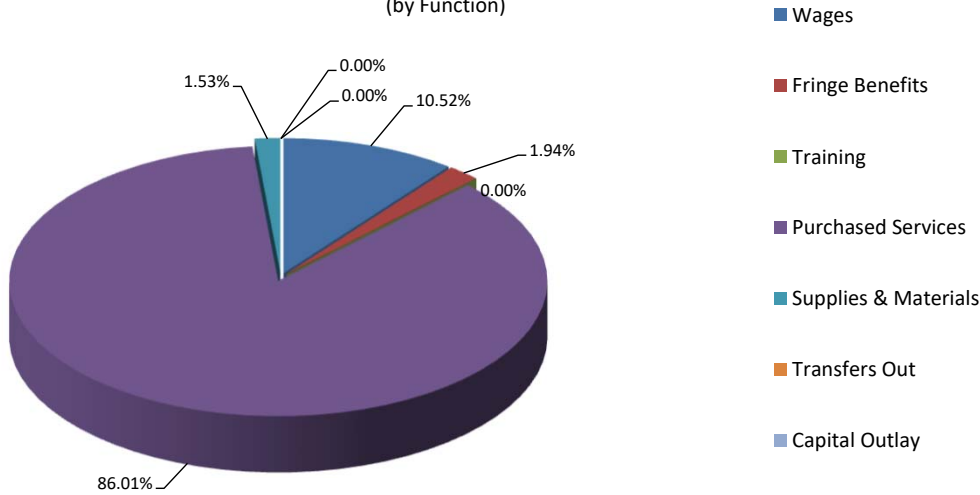
CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

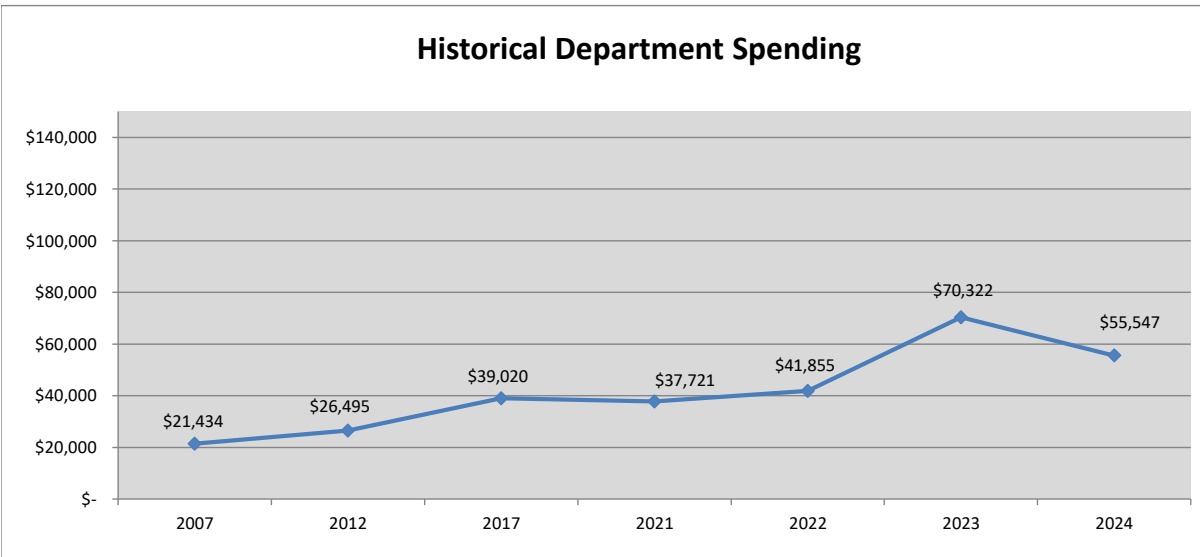
**Fund:** General Fund  
**Department:** Building & Grounds Department  
**Fund Number:** 001-0450

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ -	\$ 12,399	\$ 12,703	\$ 16,208	\$ 5,712	\$ 5,673	\$ 5,843
Fringe Benefits	-	2,249	2,152	2,724	1,047	1,049	1,079
Training	-	-	-	-	-	-	-
Purchased Services	7,281	11,653	24,164	18,789	35,037	62,750	47,775
Supplies & Materials	14,153	-	-	-	58	850	850
Transfers Out	-	-	-	-	-	-	-
Capital Outlay	-	194	-	-	-	-	-
<b>Total</b>	<b>\$ 21,434</b>	<b>\$ 26,495</b>	<b>\$ 39,020</b>	<b>\$ 37,721</b>	<b>\$ 41,855</b>	<b>\$ 70,322</b>	<b>\$ 55,547</b>
Percentage Change	n/a	n/a	n/a	n/a	10.96%	68.01%	-21.01%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	10.96%	68.01%	-21.01%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes:**  
 Note: Building Maintenance costs can vary depending on the severity of the problem. Largest expense generally relates to HVAC (air/heat issues).  
 Increase in 2022 & 2023 Christmas decoration expenses related to repair some of the electrical outlets issues used for snowflakes Christmas decorations on Center Road.  
 Previous maintenance person severed employment during 2022. Effective Aug 8, 2022-15% of 1 part-time Building Inspector's time has been assigned to Building & Grounds activity. Thus, 15% of this persons wages & benefits have been and will be posted to the Building & Grounds Budget.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Building & Grounds Department  
**Fund Number:** 001-0450

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0450-51082	City Hall Maint. PT PS	(Moved from Rec. in '09)	12,399.38	12,703.49	16,208.38	5,712.35
<i>Total Personal Services</i>		\$ -	\$ 12,399.38	\$ 12,703.49	\$ 16,208.38	\$ 5,712.35
<i>Fringe Benefits</i>						
001-0450-52223	PERS	(See Parks Fund #127)	1,730.97	1,788.96	2,253.40	927.58
001-0450-52226	Meditax	(See Parks Fund #127)	179.79	186.76	234.98	82.85
001-0450-52274	Worker's Compensation	(See Parks Fund #127)	338.71	176.44	235.26	36.86
001-0450-52280	Retirement Leave ORC	(See Parks Fund #127)	-	-	-	-
<i>Total Fringe Benefits</i>		\$ -	\$ 2,249.47	\$ 2,152.16	\$ 2,723.64	\$ 1,047.29
<i>Purchased Services</i>						
001-0450-54243	Building/General Repair & Maintenance	-	5,481.89	14,656.45	8,047.67	12,915.19
001-0450-54244	Christmas Decorations/Repair & Maint.	2,039.24	3,609.91	7,195.74	3,750.90	19,541.10
001-0450-54245	Grounds Maintenance	4,193.58	2,560.80	2,219.01	6,852.98	2,431.58
001-0450-54246	Tire Clean-Up	1,047.86	-	-	-	-
001-0450-54272	Insurance	(See Parks Fund #127)	(See Parks Fund #127)	92.73	137.13	149.22
<i>Total Purchased Services</i>		\$ 7,280.68	\$ 11,652.60	\$ 24,163.93	\$ 18,788.68	\$ 35,037.09
<i>Office Supplies &amp; Materials</i>						
001-0450-55239	Incidentals	14,152.99	-	-	-	58.00
001-0450-55244	Small Tools	-	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ 14,152.99	\$ -	\$ -	\$ -	\$ 58.00
<b>Total Operation Appropriations</b>		<b>\$ 21,433.67</b>	<b>\$ 26,301.45</b>	<b>\$ 39,019.58</b>	<b>\$ 37,720.70</b>	<b>\$ 41,854.73</b>
<i>Capital Equipment &amp; Software</i>						
001-0450-56478	Capital Miscellaneous Improvements	-	193.94	-	-	-
001-0450-56487	Street Trees Program (Rt 303)	-	-	-	-	-
<i>Total Capital Equipment</i>		\$ -	\$ 193.94	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 21,433.67</b>	<b>\$ 26,495.39</b>	<b>\$ 39,019.58</b>	<b>\$ 37,720.70</b>	<b>\$ 41,854.73</b>

**Footnote:**

Note: Building Maintenance costs can vary depending on the severity of the problem. Largest expense generally relates to HVAC (air/heat issues).

Increase in 2022 & 2023 Christmas decorations expenses related to repair some of the electrical outlets issues used for snowflakes Christmas decorations on Center Road.

Previous maintenance person severed employment during 2022. Effective Aug 8, 2022-current - 15% of 1 part-time Building Inspector's time has been assigned to Building & Grounds activity. Thus, 15% of this person's wages & benefits have been and will be posted to the Building & Grounds Budget.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Building & Grounds Department  
**Fund Number:** 001-0450

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0450-51082	City Hall Maint. PT PS	5,673.00	5,673.00	5,843.00	5,843.00
	<i>Total Personal Services</i>	\$ 5,673.00	\$ 5,673.00	\$ 5,843.00	\$ 5,843.00
<i>Fringe Benefits</i>					
001-0450-52223	PERS	795.00	795.00	818.00	818.00
001-0450-52226	Meditax	83.00	83.00	85.00	85.00
001-0450-52274	Worker's Compensation	171.00	171.00	176.00	176.00
001-0450-52280	Retirement Leave ORC	-	-	-	-
	<i>Total Fringe Benefits</i>	\$ 1,049.00	\$ 1,049.00	\$ 1,079.00	\$ 1,079.00
<i>Purchased Services</i>					
001-0450-54243	Building/General Repair & Maintenance	32,500.00	32,500.00	32,500.00	32,500.00
001-0450-54244	Christmas Decorations/Repair & Maint.	20,000.00	25,000.00	5,000.00	5,000.00
001-0450-54245	Grounds Maintenance	10,000.00	5,000.00	10,000.00	10,000.00
001-0450-54246	Tire Clean-Up	-	-	-	-
001-0450-54272	Insurance	250.00	250.00	275.00	275.00
	<i>Total Purchased Services</i>	\$ 62,750.00	\$ 62,750.00	\$ 47,775.00	\$ 47,775.00
<i>Office Supplies &amp; Materials</i>					
001-0450-55239	Incidentals	200.00	200.00	200.00	200.00
001-0450-55244	Small Tools	650.00	650.00	650.00	650.00
	<i>Total Office Supplies &amp; Materials</i>	\$ 850.00	\$ 850.00	\$ 850.00	\$ 850.00
	<b>Total Operation Appropriations</b>	<b>\$ 70,322.00</b>	<b>\$ 70,322.00</b>	<b>\$ 55,547.00</b>	<b>\$ 55,547.00</b>
<i>Capital Equipment &amp; Software</i>					
001-0450-56478	Capital Miscellaneous Improvements	-	-	-	-
001-0450-56487	Street Trees Program (Rt 303)	-	-	-	-
	<i>Total Capital Equipment</i>	\$ -	\$ -	\$ -	\$ -
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 70,322.00</b>	<b>\$ 70,322.00</b>	<b>\$ 55,547.00</b>	<b>\$ 55,547.00</b>

**Footnote:**

Note: Building Maintenance costs can vary depending on the severity of the problem. Largest expense generally relates to HVAC (air/heat issues).

Increase in 2022 & 2023 Christmas decorations expenses related to repair some of the electrical outlets issues used for snowflakes Christmas decorations on Center Road.

Previous maintenance person severed employment during 2022. Effective Aug 8, 2022-current - 15% of 1 part-time Building Inspector's time has been assigned to Building & Grounds activity. Thus, 15% of this person's wages & benefits have been and will be posted to the Building & Grounds Budget.

# **Administrative Services**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Administrative Services Budget Narrative 2024 Operating Budget

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Department Responsibilities

The responsibilities of Administrative Services is to oversee the hiring, discipline and separation of employees; performance evaluations; assist department heads with personnel issues; ensure employees are treated in a fair and consistent manner; counsel employees; prepare general policies and procedures; update job descriptions; administer benefits; participate in union negotiation process; participate in lawsuit defense; manage our property, automobile and liability insurance; assist with worker's compensation claims; coordinate the bidding process; assist departments with public record requests; assist departments in the purchase of goods and services; and monitor contracts for the City. The mission is to be a trusted advisor to our management team, our employees, and to our external contacts, to provide outstanding service and to be a meaningful contributor to the success our City achieves.

### Budget Highlights

We continue to work diligently to keep our worker's compensation claims and premium as low as possible through the promotion of safe practices, the use of line of duty injury leave, the transitional work program, case management, and attendance and participation at the Medina County Safety Council.

Program/Service Name	Program/Service Description
Personnel - New Hires	Administrative Services processes all new hires including some interviews, drug testing, background checks and new hire paperwork while complying with labor laws. We provide an employee orientation by reviewing benefits, policies and procedures and the Employee Handbook.
Personnel – Benefits	Administrative Services educates employees as to the benefits that are available to them; assists in enrolling them into the benefit of choice; and answers questions and resolves any problems an employee may have with a particular benefit.
Personnel - Separation	Administrative Services processes any employee separation from the City while complying with labor laws. This includes paperwork; notifying benefit providers; conducting exit interviews; handling unemployment issues, if they arise.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

Program/Service Name	Program/Service Description
Worker's Compensation	One of the goals of Administrative Services is to promote a safe workplace. We make every effort to do what we can to ensure our employees work in a safe environment, thus limiting the number of accidents. In addition, we are a member of the Medina County Safety Council that assists in educating employees in a safe workplace. In the event an injury occurs, we assist all employees with their work related injury. From helping them obtain initial medical care; the filing of initial paperwork; the monitoring of their claim; the transitioning of the employee safely back into the workplace with Department Heads.
Negotiations	We assist the City Manager/Safety Director in negotiating our six union contracts. This includes but is not limited to arranging meetings; sitting at the table during negotiations; taking minutes; preparing language, documentation, statistics, or any other information that will facilitate the negotiation process.
Policies and Procedures	Administrative Services is responsible for researching, authoring, obtaining approval, and disseminating general policies and procedures to all employees, including training when appropriate. In addition, we are responsible for authoring and revising the Employee Handbook and general policies.
Job Descriptions	We are responsible for ensuring that all job descriptions are up-to-date with correct information and contain the proper approval signatures.
Discipline	Administrative Services is responsible for assisting Department Heads in the employee discipline process by discussing the issue with the Department Head, preparing paperwork and/or consulting with our Labor Attorney. When necessary, we are a participant in any type of hearings or arbitrations related to discipline.
Liability Insurance	Administrative Services is responsible for managing the City's liability insurance to include automobile, general liability, property/buildings; professional liability; inland marine and umbrella coverage. We work closely with our consultant who procures quotes for this service. We assist Departments with any claims that arise. We are also responsible for maintaining an accurate list of items for proper coverage.
Lawsuits/Investigations	If a lawsuit is filed either for employment practices, or professional liability, we work with the Law Department and Insurance Company appointed attorney to reach a resolution. We are also responsible for conducting internal investigations when directed by the City Manager.
Purchasing/Bids	We assist Departments/Divisions, when requested, in performing public bids based on our Charter requirements.
Public Record Requests	We assist Departments/Divisions with public record requests. We are responsible for reviewing the request and assisting departments by making copies, redacting personal information, and responding to the record requestor.
Miscellaneous Support Services	We are asked to review various contracts, make reports, and retain a master contract file; conduct Prevailing wage interviews when appropriate.

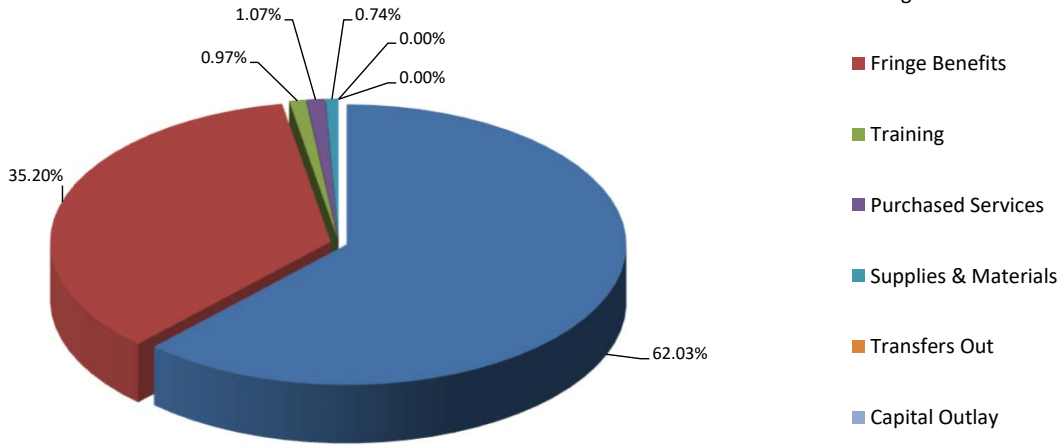


**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

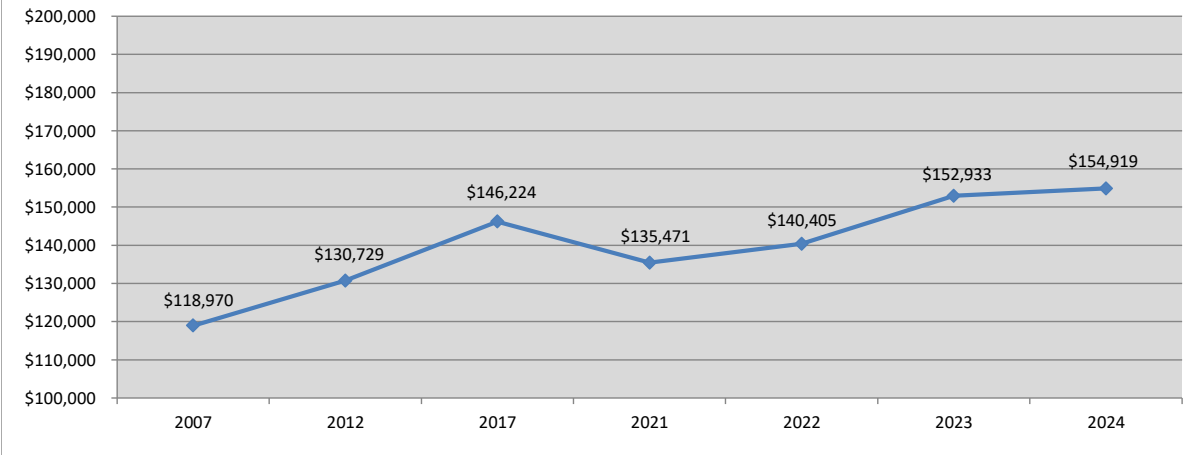
**Fund:** General Fund  
**Department:** Administrative Services Department  
**Fund Number:** 001-0461

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 72,934	\$ 83,070	\$ 88,951	\$ 87,870	\$ 86,003	\$ 93,566	\$ 96,093
Fringe Benefits	40,241	44,893	52,229	42,667	50,428	53,107	54,526
Training	397	681	1,031	537	537	1,407	1,500
Purchased Services	4,414	899	644	573	884	1,360	1,650
Supplies & Materials	736	187	259	706	753	1,193	1,150
Transfers Out	-	1,000	2,000	2,100	1,800	500	-
Capital Outlay	247	-	1,109	1,018	-	1,800	-
<b>\$</b>	<b>118,970</b>	<b>130,729</b>	<b>146,224</b>	<b>135,471</b>	<b>140,405</b>	<b>152,933</b>	<b>154,919</b>
Percentage Change	n/a	n/a	n/a	n/a	3.64%	8.92%	1.30%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	4.43%	7.64%	2.51%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**  
 2019 Manager position switched from full-time to part-time and added a full-time Administrative Assistant. FT & PT Manager did overlap for 3-4 months in 2019 for training (before FT Adm Services Manager officially retired in July 1, 2019). PT Adm Mgr. position vacated on Sept 29, 2023 and replacement hired in Nov 2023 at the time the 2024 budget was being compiled.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Administrative Services Department  
**Fund Number:** 001-0461

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0461-51085	Administrative Services Coordinator	\$ 53,415.54	\$ 61,176.89	\$ 68,978.52	\$ 42,536.59	\$ 43,026.70
001-0461-51100	Administrative Assistant Full-Time	-	-	-	41,605.38	42,847.26
001-0461-51170	Administrative Assistant Part-Time	19,518.31	21,892.68	19,972.75	3,682.87	-
001-0461-51198	Overtime	-	-	-	45.02	129.43
<b>Total Personal Services</b>		<b>\$ 72,933.85</b>	<b>\$ 83,069.57</b>	<b>\$ 88,951.27</b>	<b>\$ 87,869.86</b>	<b>\$ 86,003.39</b>
<i>Fringe Benefits</i>						
001-0461-52002	Longevity	554.02	1,300.00	1,900.00	-	3,719.18
001-0461-52222	Deferred Compensation	2,670.72	3,058.79	3,448.83	-	-
001-0461-52223	PERS	16,214.93	19,159.78	20,695.40	16,382.03	16,484.70
001-0461-52226	Meditax	765.17	862.99	1,153.08	1,233.87	1,184.36
001-0461-52228	Sick Buy Back	1,433.75	896.25	297.09	-	-
001-0461-52231	Wellness	-	-	600.00	1,050.00	1,050.00
001-0461-52274	Workers Compensation	4,240.62	2,136.33	889.00	1,380.99	1,114.06
001-0461-52275	Hospitalization	14,362.08	17,478.72	22,507.42	22,620.46	26,875.42
001-0461-52280	Ret Leave Payout (Per ORC)	-	-	737.87	-	-
001-0461-53258	Association, Conference & Training	397.11	680.50	1,030.99	536.99	536.99
<b>Total Fringe Benefits</b>		<b>\$ 40,638.40</b>	<b>\$ 45,573.36</b>	<b>\$ 53,259.68</b>	<b>\$ 43,204.34</b>	<b>\$ 50,964.71</b>
<i>Purchased Services</i>						
001-0461-54246	Postage	392.65	191.34	-	-	-
001-0461-54253	Equipment Service Contract	513.83	-	-	-	262.68
001-0461-54272	Insurance	514.49	707.70	599.31	572.96	572.45
001-0461-54234	Pre-Employment Services	2,993.00	-	45.00	-	49.00
<b>Total Purchased Services</b>		<b>\$ 4,413.97</b>	<b>\$ 899.04</b>	<b>\$ 644.31</b>	<b>\$ 572.96</b>	<b>\$ 884.13</b>
<i>Office Supplies &amp; Materials</i>						
001-0461-55239	Incidentals	470.66	102.88	91.44	544.12	521.25
001-0461-55242	Office Supplies	265.67	84.32	167.53	161.46	231.89
<b>Total Office Supplies &amp; Materials</b>		<b>\$ 736.33</b>	<b>\$ 187.20</b>	<b>\$ 258.97</b>	<b>\$ 705.58</b>	<b>\$ 753.14</b>
<i>Transfers Out</i>						
001-0461-99999	Transfer Out : Five Year Capital Plan	-	1,000.00	2,000.00	2,100.00	1,800.00
<b>Total Transfers Out</b>		<b>\$ -</b>	<b>\$ 1,000.00</b>	<b>\$ 2,000.00</b>	<b>\$ 2,100.00</b>	<b>\$ 1,800.00</b>
<b>Total Operation Appropriations</b>		<b>\$ 118,722.55</b>	<b>\$ 130,729.17</b>	<b>\$ 145,114.23</b>	<b>\$ 134,452.74</b>	<b>\$ 140,405.37</b>
<i>Five Year Capital Plan Expenditures</i>						
909-0461-56252	Capital Outlay	246.95	-	1,109.29	1,018.00	-
<b>Total Capital Equipment</b>		<b>\$ 246.95</b>	<b>\$ -</b>	<b>\$ 1,109.29</b>	<b>\$ 1,018.00</b>	<b>\$ -</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 118,969.50</b>	<b>\$ 130,729.17</b>	<b>\$ 146,223.52</b>	<b>\$ 135,470.74</b>	<b>\$ 140,405.37</b>

**Footnote:**

a. 2019 Manager position switched from full-time to part-time and added a full-time Administrative Assistant. FT & PT Manager did overlap for 3-4 months in 2019 for training (before FT Adm Services Manager officially retired in July 1, 2019). PT Adm Mgr. position vacated on Sept 29, 2023 and replacement hired Nov 2023 at the time the 2024 budget was being compiled.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Administrative Services Department  
**Fund Number:** 001-0461

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0461-51085	Administrative Services Coordinator	\$ 48,333.00	\$ 48,333.00	\$ 49,504.00	\$ 49,504.00
001-0461-51100	Administrative Assistant Full-Time	43,943.00	43,943.00	45,264.00	45,264.00
001-0461-51170	Administrative Assistant Part-Time	-	-	-	-
001-0461-51198	Overtime	1,290.00	1,290.00	1,325.00	1,325.00
<i>Total Personal Services</i>		<b>\$ 93,566.00</b>	<b>\$ 93,566.00</b>	<b>\$ 96,093.00</b>	<b>\$ 96,093.00</b>
<i>Fringe Benefits</i>					
001-0461-52002	Longevity	590.00	590.00	500.00	500.00
001-0461-52222	Deferred Compensation	-	-	-	-
001-0461-52223	PERS	17,765.00	17,935.69	18,233.00	18,233.00
001-0461-52226	Meditax	1,381.00	1,381.00	1,416.00	1,416.00
001-0461-52228	Sick Buy Back	-	-	-	-
001-0461-52231	Wellness	1,050.00	1,050.00	1,050.00	1,050.00
001-0461-52274	Workers Compensation	2,857.00	2,657.00	2,931.00	2,931.00
001-0461-52275	Hospitalization	29,493.00	29,493.00	30,396.00	30,396.00
001-0461-52280	Ret Leave Payout (Per ORC)	-	-	-	-
001-0461-53258	Association, Conference & Training	1,500.00	1,407.00	1,500.00	1,500.00
<i>Total Fringe Benefits</i>		<b>\$ 54,636.00</b>	<b>\$ 54,513.69</b>	<b>\$ 56,026.00</b>	<b>\$ 56,026.00</b>
<i>Purchased Services</i>					
001-0461-54246	Postage	60.00	60.00	50.00	50.00
001-0461-54253	Equipment Service Contract	500.00	500.00	500.00	500.00
001-0461-54272	Insurance	1,000.00	700.00	1,000.00	1,000.00
001-0461-54234	Pre-Employment Services	100.00	100.00	100.00	100.00
<i>Total Purchased Services</i>		<b>\$ 1,660.00</b>	<b>\$ 1,360.00</b>	<b>\$ 1,650.00</b>	<b>\$ 1,650.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0461-55239	Incidentals	700.00	793.00	750.00	750.00
001-0461-55242	Office Supplies	400.00	400.00	400.00	400.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 1,100.00</b>	<b>\$ 1,193.00</b>	<b>\$ 1,150.00</b>	<b>\$ 1,150.00</b>
<i>Transfers Out</i>					
001-0461-99999	Transfer Out : Five Year Capital Plan	-	500.00	-	-
<i>Total Transfers Out</i>		<b>\$ -</b>	<b>\$ 500.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Operation Appropriations</b>		<b>\$ 150,962.00</b>	<b>\$ 151,132.69</b>	<b>\$ 154,919.00</b>	<b>\$ 154,919.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
909-0461-56252	Capital Outlay	1,800.00	1,800.00	-	-
<i>Total Capital Equipment</i>		<b>\$ 1,800.00</b>	<b>\$ 1,800.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 152,762.00</b>	<b>\$ 152,932.69</b>	<b>\$ 154,919.00</b>	<b>\$ 154,919.00</b>

**Footnote:**

a. 2019 Manager position switched from full-time to part-time and added a full-time Administrative Assistant. FT & PT Manager did overlap for 3-4 months in 2019 for training (before FT Adm Services Manager officially retired in July 1, 2019). PT Adm Mgr. position vacated on Sept 29, 2023 and replacement hired Nov 2023 at the time the 2024 budget was being compiled.

# **Economic Development**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Economic Development Budget Narrative 2024 Operating Budget

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
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KRISTY PIPER  
TIM SMITH

### Economic Development Overview

The Division of Economic Development's objective is three-fold. (1) Retain our current multidimensional business offerings in Brunswick, (2) engage them to grow in Brunswick and (3) encourage organic growth of new business in Brunswick. Additional priorities include, workforce development, direct communication and engagement, in-depth networking along with creating a multi-tiered approach to grow the economic opportunities in the community. Economic Development works cooperatively with stakeholders, attorneys, private partnerships, site selectors, developers, and financial organizations, along with local, national and international concerns to accomplish our objectives.

### Budget Highlights

The Division of Economic Development anticipates a variety of growth and challenges at multiple levels in the service, manufacturing, distribution, supply chain, real estate and development sectors in 2024. While mild to slow growth is anticipated in some sectors, Brunswick will remain cautious about economies, as uncontrollable factors such as interest rates, material costs, scale of economies, and cost of funds, will rise, influencing workforce, manufacturing materials, service and commercial markets, which may and will cause fluctuation within a community's financial eco-system. The division will continue outreach, with the businesses, stakeholders, and schools, enhancing and engaging in direct and effective communication. The division will continue to reflect upon the update to the comprehensive plan, which was adopted January 2020, by City Council, and work with the document as a road map. One of the areas the Division has enhanced for businesses, is the opportunity to participate in the Energy Special Improvement District (ESID). The City of Brunswick is now established as part of the ESID for Medina County, opening an avenue for businesses to explore PACE Financing, Property Assessed Clean Energy, with little or no cost to the City or it's residence. This is another tool in the box for economic development. As the division meets the objectives of growth, funding requests will be commensurate to the opportunities presented to the City while exercising fiscal responsibility. With the growth and interaction, the work load for the Division has and will continue to expand. The expansion will require all facets, within the administration, to engage and support these changes.

### Departmental Programs / Services

Program / Service Name	Program / Service Description
Citywide Economic Development - Residential	The Economic Development Director works with stakeholders, developers, real estate companies and the overall community to ensure growth is measured, enhanced and appropriate for the community.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

<p>Citywide Economic Development - Commercial</p>	<p>Economic Development is key for the health and growth of a community. The revenue generated by businesses directly impacts the community and its stakeholders. Economic Development is an essential investment in Brunswick's future.</p> <p>The Community &amp; Economic Development Director's objective is to retain and grow existing businesses, communicating and marketing the benefits of the Brunswick community and engage firms looking to expand to Brunswick. This is done by working with developers, real estate professionals, site-selectors, attorney's, financial organizations and the like. Additionally, as most of project growth comes from existing businesses, the Director meets and communicates regularly with businesses and interested parties to gain insight into their development plans. The Director provides guidance and assistance in the form of directing businesses to available financial avenues, requests for available space, workforce development, and other such inquiries. The ED Director is the City liaison for businesses, Northern Medina County Chamber Alliance, and sits on the Board of Medina County Economic Development Corp, MCEDC Education Committee, MCEDC Board Development Committee, County Forward Fund and Adult Education Advisory Council.</p> <p>Additionally, the division works closely with other area organizations including the OEDA, Made in Medina County, Medina County Port Authority, JobsOhio, Team NEO, NODE, MAGNET and The Greater Cleveland Partnership, along with other regional and state economic development departments.</p> <p>Economic Development, working in conjunction with Medina County Economic Development Corporation, Northern Medina County Chamber Alliance, along with chambers of commerce throughout the county, and multiple economic development departments, support Made in Medina County Expo and Workforce Development within the community. The programs inform and engages the entire county on the diverse manufacturing business in our county and City.</p>
<p>Economic Development Inducement Program</p>	<p>These grants, along with additional sources of inducement funds, could potentially attract or retain companies and their valued employees with a vested interest in the Brunswick community.</p>
<p>Workforce Development</p>	<p>The Community &amp; Economic Development Director works closely with, MCEDC in workforce development, Ohio Means Jobs, career centers, along with colleges and universities focused on workforce skills training.</p>
<p>Community Reinvestment Area (CRA)</p>	<p>Marketing the Community Reinvestment Area will continue to be one of the focuses of the division. The CRA is an economic development tool used to attract new quality projects.</p>
<p>Technology</p>	<p>The division will continue to work with a wide variety of technology driven firms to benefit the Brunswick Community businesses and surrounding region. This includes high speed fiber suppliers, such as Medina County Fiber Network, which was supported by Council with funding, passed in 2010, access points, and mobile technologies.</p>

Electronic Media	<p>The website is a consistent source for new businesses looking to relocate to Brunswick. Providing demographics, traffic counts, and a link to available properties in the City. The website is a living document updating information based on the needs and requirements of the economic community. This is a basic starting point for many developers, site selectors, etc. looking to engage in the Brunswick community.</p> <p>To continue to engage the vast business community it will be highly important to enhance our capabilities through additional technology and social media needed to compete in today's market place. Available properties are listed on our site through a link.</p> <p>Updates are provided periodically on the website to inform developers, site selectors, investors, businesses, and residents of activities in the City.</p>
Emergency Management	<p>The Division of Economic Development is prepared to assist other City departments, should an emergency arise such as flooding, snow events, and other crises.</p>
Events & Information	<p>Economic Development works in conjunction with the Northern Medina County Chamber Alliance and Medina County Economic Development Corp. along with other groups regarding grand openings and other special events, as well as inform the businesses and stakeholders of the community on overall economic development.</p>

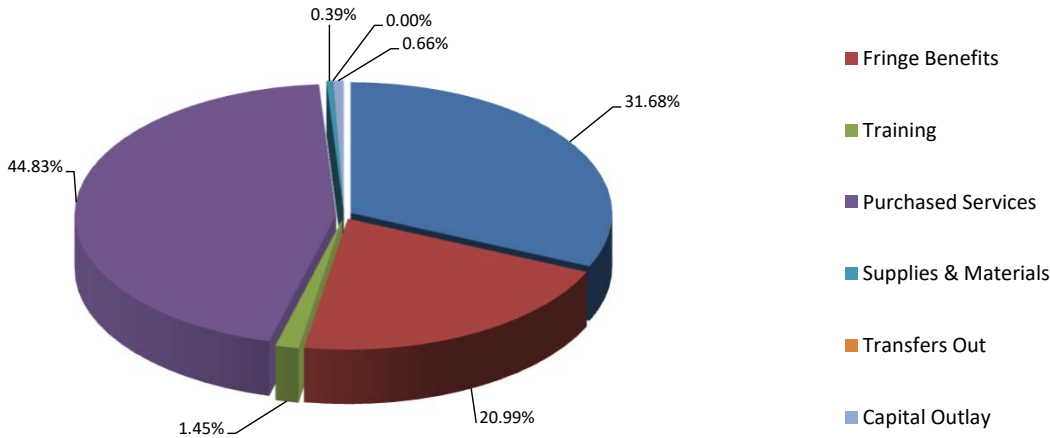
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Economic Development Department  
**Fund Number:** 001-0490

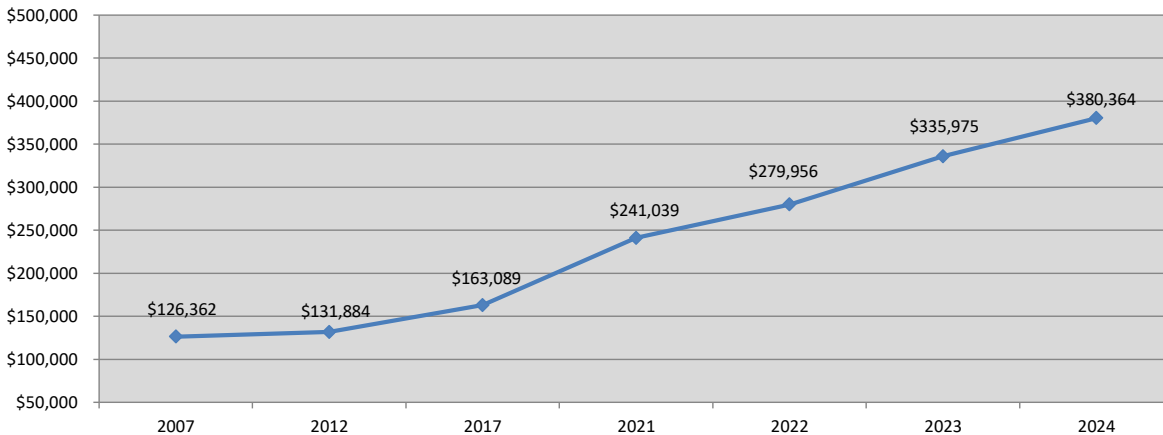
	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 51,427	\$ 59,305	\$ 99,556	\$ 111,295	\$ 114,092	\$ 116,999	\$ 120,517
Fringe Benefits	21,236	37,094	50,947	64,070	72,149	71,207	79,837
Training	3,416	1,645	2,809	1,525	2,242	5,500	5,500
Purchased Services	41,545	31,676	8,739	56,800	89,668	139,019	170,510
Supplies & Materials	286	630	538	170	305	1,500	1,500
Transfers Out	-	1,400	500	5,000	1,500	1,000	-
Capital Outlay	8,451	135	-	2,179	-	750	2,500
<b>\$</b>	<b>126,362</b>	<b>131,884</b>	<b>163,089</b>	<b>241,039</b>	<b>279,956</b>	<b>335,975</b>	<b>380,364</b>

Percentage Change	n/a	n/a	n/a	n/a	16.15%	20.01%	13.21%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	17.20%	19.74%	12.72%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

a. On February 9, 2015, City Council adopted Ordinance #13-15 establishing the Department of Community & Economic Development

b. Includes Economic Inducement Programs at estimated \$115,000 in 2024. Last new agreement was authorized by Council via Ord #65-2020 on October 12, 2020.



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Community & Economic Development Department  
**Fund Number:** 001-0490

Line Item Account Number	Classification / Account Title	2007	2012	Actuals 2017	2021	2022
<i>Personal Services</i>						
001-0490-51085	Community Economic Dev Director/Manager	\$ 51,427.07	\$ 55,169.08	\$ 99,555.87	\$ 111,294.93	\$ 114,091.64
<i>Total Personal Services</i>		\$ 51,427.07	\$ 59,304.71	\$ 99,555.87	\$ 111,294.93	\$ 114,091.64
<i>Fringe Benefits</i>						
001-0490-52002	Longevity	-	600.00	-	500.00	3,200.00
001-0490-52222	Deferred Compensation	-	2,206.58	-	5,548.39	5,704.58
001-0490-52223	PERS	12,883.12	14,489.17	23,839.92	28,463.12	29,781.57
001-0490-52226	Meditax	757.44	814.29	1,368.80	1,569.82	1,628.82
001-0490-52228	Sick Buy Back	-	-	-	1,515.51	1,318.66
001-0490-52231	Wellness	-	-	600.00	1,050.00	1,050.00
001-0490-52274	Workers Compensation	2,809.66	1,505.04	2,630.42	1,648.79	1,204.96
001-0490-52275	Hospitalization	4,785.99	17,478.72	22,507.42	23,774.42	28,260.18
001-0490-53258	Association, Conference & Training	3,416.30	1,645.00	2,809.00	1,525.00	2,242.00
<i>Total Fringe Benefits</i>		\$ 24,652.51	\$ 38,738.80	\$ 53,755.56	\$ 65,595.05	\$ 74,390.77
<i>Purchased Services</i>						
001-0490-54243	Repair & Maintenance	2,619.86	15.61	128.67	0.99	382.05
001-0490-54246	Postage	124.86	131.01	-	-	-
001-0490-54253	Equipment Service Contract	115.53	-	-	-	-
001-0490-54272	Insurance	756.70	846.55	856.90	826.75	832.43
001-0490-54284	Promotional / Advertising/ED Contract	37,928.43	2,692.00	-	-	-
001-0490-54285	E. D. Inducement Prog.	-	24,990.81	-	33,474.54	59,553.56
001-0490-54287	Promotional Program/Economic Dev	-	-	-	-	-
001-0490-54288	E.D. Incentive Prog (Bed Tax 66.67%)	-	3,000.00	7,753.24	22,498.00	28,900.00
<i>Total Purchased Services</i>		\$ 41,545.38	\$ 31,675.98	\$ 8,738.81	\$ 56,800.28	\$ 89,668.04
<i>Office Supplies &amp; Materials</i>						
001-0490-55239	Incidentals	99.76	34.50	178.81	19.99	139.99
001-0490-55242	Office Supplies	186.06	140.40	104.07	66.33	16.58
001-0490-55300	Fuel <Include w/ R&M>	-	454.96	255.48	83.39	148.73
<i>Total Office Supplies &amp; Materials</i>		\$ 285.82	\$ 629.86	\$ 538.36	\$ 169.71	\$ 305.30
<i>Transfers Out</i>						
001-0490-99999	Transfer Out : Five Year Capital Plan	-	1,400.00	500.00	5,000.00	1,500.00
<i>Total Transfers Out</i>		\$ -	\$ 1,400.00	\$ 500.00	\$ 5,000.00	\$ 1,500.00
<b>Total Operation Appropriations</b>		<b>\$ 117,910.78</b>	<b>\$ 131,749.35</b>	<b>\$ 163,088.60</b>	<b>\$ 238,859.97</b>	<b>\$ 279,955.75</b>
<i>Five Year Capital Plan Expenditures</i>						
910-0490-56252	Capital Outlay	600.97	134.84	-	2,178.64	-
957-0999-99921	Transfer Out: To Fund #336	7,850.00	-	-	-	-
<i>Total Capital Equipment</i>		\$ 8,450.97	\$ 134.84	\$ -	\$ 2,178.64	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 126,361.75</b>	<b>\$ 131,884.19</b>	<b>\$ 163,088.60</b>	<b>\$ 241,038.61</b>	<b>\$ 279,955.75</b>

**Footnote:**

On February 9, 2015, City Council adopted Ordinance #13-15 establishing the Dept of Community & Economic Development

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Community & Economic Development Depa  
**Fund Number:** 001-0490

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0490-51085	Community Economic Dev Director/Manager	\$ 116,999.00	\$ 116,999.00	\$ 120,517.00	\$ 120,517.00
<i>Total Personal Services</i>		\$ 116,999.00	\$ 116,999.00	\$ 120,517.00	\$ 120,517.00
<i>Fringe Benefits</i>					
001-0490-52002	Longevity	700.00	700.00	1,000.00	1,000.00
001-0490-52222	Deferred Compensation	5,850.00	5,850.00	6,026.00	6,026.00
001-0490-52223	PERS	29,652.00	29,652.00	31,567.00	31,567.00
001-0490-52226	Meditax	1,722.00	1,722.00	1,835.00	1,835.00
001-0490-52228	Sick Buy Back	-	-	3,984.00	3,984.00
001-0490-52231	Wellness	1,050.00	1,050.00	1,050.00	1,050.00
001-0490-52274	Workers Compensation	3,563.00	2,563.00	3,797.00	3,797.00
001-0490-52275	Hospitalization	29,670.00	29,670.00	30,578.00	30,578.00
001-0490-53258	Association, Conference & Training	5,500.00	5,500.00	5,500.00	5,500.00
<i>Total Fringe Benefits</i>		\$ 77,707.00	\$ 76,707.00	\$ 85,337.00	\$ 85,337.00
<i>Purchased Services</i>					
001-0490-54243	Repair & Maintenance	750.00	750.00	750.00	750.00
001-0490-54246	Postage	150.00	150.00	150.00	150.00
001-0490-54253	Equipment Service Contract	-	-	-	-
001-0490-54272	Insurance	1,250.00	1,250.00	1,250.00	1,250.00
001-0490-54284	Promotional / Advertising/ED Contract	-	-	-	-
001-0490-54285	E. D. Inducement Prog.	145,000.00	85,200.00	115,000.00	115,000.00
001-0490-54287	Promotional Program/Economic Dev	-	5,000.00	-	-
001-0490-54288	E.D. Incentive Prog (Bed Tax 66.67%)	46,669.00	46,669.00	53,360.00	53,360.00
<i>Total Purchased Services</i>		\$ 193,819.00	\$ 139,019.00	\$ 170,510.00	\$ 170,510.00
<i>Office Supplies &amp; Materials</i>					
001-0490-55239	Incidentals	750.00	750.00	750.00	750.00
001-0490-55242	Office Supplies	250.00	250.00	250.00	250.00
001-0490-55300	Fuel	500.00	500.00	500.00	500.00
<i>Total Office Supplies &amp; Materials</i>		\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00
<i>Transfers Out</i>					
001-0490-99999	Transfer Out : Five Year Capital Plan	-	1,000.00	-	-
<i>Total Transfers Out</i>		\$ -	\$ 1,000.00	\$ -	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 390,025.00</b>	<b>\$ 335,225.00</b>	<b>\$ 377,864.00</b>	<b>\$ 377,864.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
910-0490-56252	Capital Outlay	750.00	750.00	2,500.00	2,500.00
957-0999-99921	Transfer Out: To Fund #336	-	-	-	-
<i>Total Capital Equipment</i>		\$ 750.00	\$ 750.00	\$ 2,500.00	\$ 2,500.00
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 390,775.00</b>	<b>\$ 335,975.00</b>	<b>\$ 380,364.00</b>	<b>\$ 380,364.00</b>

**Footnote:**

On February 9, 2015, City Council adopted Ordinance #13-15 establishing the Dept of Community & Economic Development

Includes Economic Inducement Program at estimated \$115,000 in 2024. Last new agreement was authorized by Council via Ord #65-2020 on October 12, 2020.

# **POLICE DEPARTMENT**

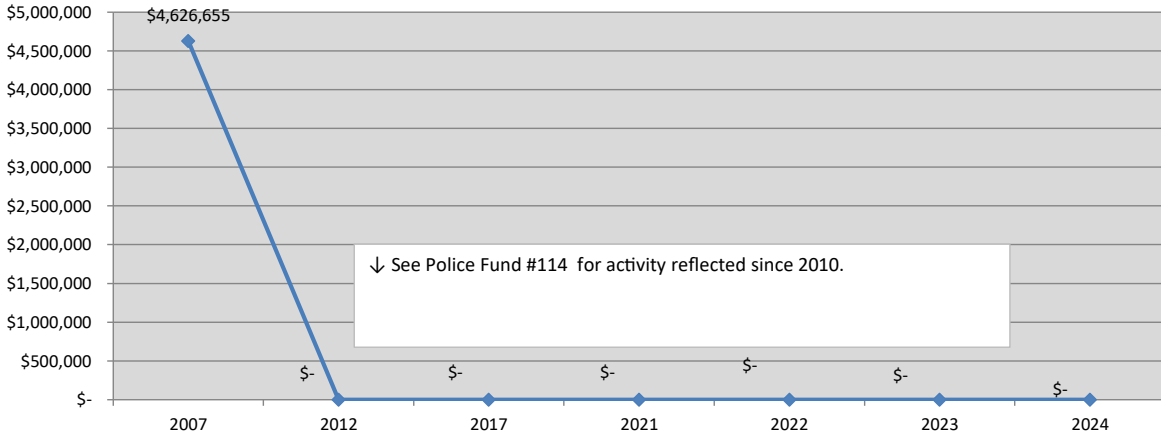
**(Police accounting/activity was moved from the General Fund to the Police Special Revenue Fund #114, effective January 1, 2010 to coincide with the passage of a new safety forces income tax levy)**

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Police Department  
**Fund Number:** 001-0520

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 1,895,662	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
Fringe Benefits	1,923,167	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
Training	40,329	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
Purchased Services	386,774	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
Supplies & Materials	32,274	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
Transfers Out	158,510	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
Capital Outlay	189,940	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
	\$ 4,626,655	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Percentage Change	N/A	N/A	N/A	N/A	N/A	N/A	N/A
Operations Only (no Capital)	N/A	N/A	N/A	N/A	N/A	N/A	N/A

### Historical Department Spending



**Note:** The General Fund police operational activity was all moved to the Police Special Revenue Fund #114 in 2010 to provide a clear picture of all police operational activity as promised in the passage of the first new safety forces income tax levy effective January 1, 2010. This levy was renewed and replaced several times and is now continual as of January 1, 2023.

**Footnotes**

a. Please see Fund #114 - The accounting for the Division of Police moved to that fund effective January 1, 2010

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Police Department  
**Fund Number:** 001-0520

Line Item Account Number	Classification / Account Title	Actuals			
		2007	2012	2017	2018-2023
<i>Personal Services</i>					
001-0520-51100	Police Chief	\$ 81,999.82	moved to #114	moved to #114	moved to #114
001-0520-51113	Lieutenant	68,193.69	moved to #114	moved to #114	moved to #114
001-0520-51114	Sergeants	464,711.23	moved to #114	moved to #114	moved to #114
001-0520-51110	Police Salaries	409,618.68	moved to #114	moved to #114	moved to #114
001-0520-51111	Victims Advocate	-	moved to #114	moved to #114	moved to #114
001-0520-51112	Police Part-Time	13,823.82	moved to #114	moved to #114	moved to #114
001-0520-51115	Officer-In-Charge - Police	2,613.11	moved to #114	moved to #114	moved to #114
001-0520-51124	Officer-In-Charge - Comm Specs	-	moved to #114	moved to #114	moved to #114
001-0520-51116	Community Policing Coordinator	63,717.25	moved to #114	moved to #114	moved to #114
001-0520-51119	Communication Specialist Coordinator	74,914.30	moved to #114	moved to #114	moved to #114
001-0520-51121	Communication Specialists	399,573.25	moved to #114	moved to #114	moved to #114
001-0520-51123	Comm. Specs - Part-Time	22,129.32	moved to #114	moved to #114	moved to #114
001-0520-51196	Compensation Pay	42,758.69	moved to #114	moved to #114	moved to #114
001-0520-51198	Overtime - Police	228,560.16	moved to #114	moved to #114	moved to #114
001-0520-51197	Overtime - Comm Specs	23,048.40	moved to #114	moved to #114	moved to #114
<i>Total Personal Services</i>		\$ 1,895,661.72	\$ -	\$ -	\$ -
<i>Fringe Benefits</i>					
001-0520-51199	Longevity	35,838.98	moved to #114	moved to #114	moved to #114
001-0520-52221	Meditax	39,693.74	moved to #114	moved to #114	moved to #114
001-0520-52222	Deferred Compensation	3,185.78	moved to #114	moved to #114	moved to #114
001-0520-52223	PERS	139,580.40	moved to #114	moved to #114	moved to #114
001-0520-52224	Uniforms & Cleaning Allowance	59,529.37	moved to #114	moved to #114	moved to #114
001-0520-52225	Certification Pay	22,900.00	moved to #114	moved to #114	moved to #114
001-0520-52226	Wellness Pay	4,445.82	moved to #114	moved to #114	moved to #114
001-0520-52227	Police Pension	737,320.64	moved to #114	moved to #114	moved to #114
001-0520-52228	Sick Buy Back	32,994.45	moved to #114	moved to #114	moved to #114
001-0520-52229	No Medical Coverage Pay	300.00	moved to #114	moved to #114	moved to #114
001-0520-52240	Vacation Payout - 2006 only	-	moved to #114	moved to #114	moved to #114
001-0520-52274	Worker's Compensation	190,545.28	moved to #114	moved to #114	moved to #114
001-0520-52275	Hospitalization	656,832.16	moved to #114	moved to #114	moved to #114
001-0520-53238	Schooling	38,246.06	moved to #114	moved to #114	moved to #114
001-0520-53258	Association, Conference & Training	2,082.52	moved to #114	moved to #114	moved to #114
001-0520-53268	Continuing Professional Training (State)	-	moved to #114	moved to #114	moved to #114
<i>Total Fringe Benefits</i>		\$ 1,963,495.20	\$ -	\$ -	\$ -
<i>Purchased Services</i>					
001-0520-54234	Pre-Employment Services	-	moved to #114	moved to #114	moved to #114
001-0520-54243	Repair & Maintenance	143,734.66	moved to #114	moved to #114	moved to #114
001-0520-54244	Repair & Maintenance - Sirens	-	moved to #114	moved to #114	moved to #114
001-0520-54246	Postage	1,199.60	moved to #114	moved to #114	moved to #114
001-0520-54253	Equipment Service Contract	79,861.75	moved to #114	moved to #114	moved to #114
001-0520-54272	Insurance	90,165.33	moved to #114	moved to #114	moved to #114
001-0520-54293	Southwest Council of Governments	7,500.00	moved to #114	moved to #114	moved to #114
001-0520-54297	Communication Services	10,037.12	moved to #114	moved to #114	moved to #114
001-0520-54346	Mediation Training	-	moved to #114	moved to #114	moved to #114
001-0520-54347	Grant : MCDAC	20,600.00	moved to #114	moved to #114	moved to #114
001-0520-54348	Grant :	5,000.00	moved to #114	moved to #114	moved to #114
001-0520-54350	Criminal Investigation	16,441.73	moved to #114	moved to #114	moved to #114
001-0520-54351	Hospital Charges	167.00	moved to #114	moved to #114	moved to #114
001-0520-54352	Literature	2,233.92	moved to #114	moved to #114	moved to #114
001-0520-54353	Computer Training	4,244.01	moved to #114	moved to #114	moved to #114
001-0520-54354	Project Life Saver	5,393.63	moved to #114	moved to #114	moved to #114
001-0520-54474	Juvenile Grant	195.00	moved to #114	moved to #114	moved to #114
<i>Total Purchased Services</i>		\$ 386,773.75	\$ -	\$ -	\$ -

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Police Department  
**Fund Number:** 001-0520

Line Item Account Number	Classification / Account Title	Actuals			
		2007	2012	2017	2018-2023
	<i>Office Supplies &amp; Materials</i>				
001-0520-55239	Incidentals	10,670.17	moved to #114	moved to #114	moved to #114
001-0520-55242	Office Supplies	8,569.68	moved to #114	moved to #114	moved to #114
001-0520-55244	Small Tools	7,734.45	moved to #114	moved to #114	moved to #114
001-0520-55300	Fuel	<Incl'd w/ R&M>	moved to #114	moved to #114	moved to #114
001-0520-55308	Jail Supplies	1,965.99	moved to #114	moved to #114	moved to #114
001-0520-55321	ERT Training & Supplies	3,334.02	moved to #114	moved to #114	moved to #114
	<i>Total Office Supplies &amp; Materials</i>	\$ 32,274.31	\$ -	\$ -	\$ -
	<i>Transfers Out</i>				
001-0520-99999	Transfer Out : Five Year Capital Plan	149,510.17	moved to #114	moved to #114	moved to #114
001-0520-99999	Transfer Out : Center for Healthy Living	9,000.00	moved to #114	moved to #114	moved to #114
	<i>Total Transfers Out</i>	\$ 158,510.17	\$ -	\$ -	\$ -
	<b>Total Operation Appropriations</b>	<b>\$ 4,436,715.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
	<i>Five Year Capital Plan Expenditures</i>				
911-0520-56252	Capital Outlay	189,939.57	moved to #114	moved to #114	moved to #114
911-0520-56253	Capital Outlay - Donations	-	moved to #114	moved to #114	moved to #114
911-0520-99999	Transfer Out : Operations	-	moved to #114	moved to #114	moved to #114
	<i>Total Capital Equipment</i>	\$ 189,939.57	\$ -	\$ -	\$ -
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 4,626,654.72</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Police Department  
**Fund Number:** 001-0520

Line Item Account Number	Classification / Account Title	2024	
		Original Budget	Current Budget
<i>Personal Services</i>			
001-0520-51100	Police Chief	moved to #114	moved to #114
001-0520-51113	Lieutenant	moved to #114	moved to #114
001-0520-51114	Sergeants	moved to #114	moved to #114
001-0520-51110	Police Salaries	moved to #114	moved to #114
001-0520-51111	Victims Advocate	moved to #114	moved to #114
001-0520-51112	Police Part-Time	moved to #114	moved to #114
001-0520-51115	Officer-In-Charge - Police	moved to #114	moved to #114
001-0520-51124	Officer-In-Charge - Comm Specs	moved to #114	moved to #114
001-0520-51116	Community Policing Coordinator	moved to #114	moved to #114
001-0520-51119	Communication Specialist Coordinator	moved to #114	moved to #114
001-0520-51121	Communication Specialists	moved to #114	moved to #114
001-0520-51123	Comm. Specs - Part-Time	moved to #114	moved to #114
001-0520-51196	Compensation Pay	moved to #114	moved to #114
001-0520-51198	Overtime - Police	moved to #114	moved to #114
001-0520-51197	Overtime - Comm Specs	moved to #114	moved to #114
<i>Total Personal Services</i>		\$ -	\$ -
<i>Fringe Benefits</i>			
001-0520-51199	Longevity	moved to #114	moved to #114
001-0520-52221	Meditax	moved to #114	moved to #114
001-0520-52222	Deferred Compensation	moved to #114	moved to #114
001-0520-52223	PERS	moved to #114	moved to #114
001-0520-52224	Uniforms & Cleaning Allowance	moved to #114	moved to #114
001-0520-52225	Certification Pay	moved to #114	moved to #114
001-0520-52226	Wellness Pay	moved to #114	moved to #114
001-0520-52227	Police Pension	moved to #114	moved to #114
001-0520-52228	Sick Buy Back	moved to #114	moved to #114
001-0520-52229	No Medical Coverage Pay	moved to #114	moved to #114
001-0520-52240	Vacation Payout - 2006 only	moved to #114	moved to #114
001-0520-52274	Worker's Compensation	moved to #114	moved to #114
001-0520-52275	Hospitalization	moved to #114	moved to #114
001-0520-53238	Schooling	moved to #114	moved to #114
001-0520-53258	Association, Conference & Training	moved to #114	moved to #114
001-0520-53268	Continuing Professional Training (State)	moved to #114	moved to #114
<i>Total Fringe Benefits</i>		\$ -	\$ -
<i>Purchased Services</i>			
001-0520-54234	Pre-Employment Services	moved to #114	moved to #114
001-0520-54243	Repair & Maintenance	moved to #114	moved to #114
001-0520-54244	Repair & Maintenance - Sirens	moved to #114	moved to #114
001-0520-54246	Postage	moved to #114	moved to #114
001-0520-54253	Equipment Service Contract	moved to #114	moved to #114
001-0520-54272	Insurance	moved to #114	moved to #114
001-0520-54293	Southwest Council of Governments	moved to #114	moved to #114
001-0520-54297	Communication Services	moved to #114	moved to #114
001-0520-54346	Mediation Training	moved to #114	moved to #114
001-0520-54347	Grant : MCDAC	moved to #114	moved to #114
001-0520-54348	Grant : _____	moved to #114	moved to #114
001-0520-54350	Criminal Investigation	moved to #114	moved to #114
001-0520-54351	Hospital Charges	moved to #114	moved to #114
001-0520-54352	Literature	moved to #114	moved to #114
001-0520-54353	Computer Training	moved to #114	moved to #114
001-0520-54354	Project Life Saver	moved to #114	moved to #114
001-0520-54474	Juvenile Grant	moved to #114	moved to #114
<i>Total Purchased Services</i>		\$ -	\$ -

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Police Department  
**Fund Number:** 001-0520

Line Item Account Number	Classification / Account Title	2024	
		Original Budget	Current Budget
<i>Office Supplies &amp; Materials</i>			
001-0520-55239	Incidentals	moved to #114	moved to #114
001-0520-55242	Office Supplies	moved to #114	moved to #114
001-0520-55244	Small Tools	moved to #114	moved to #114
001-0520-55300	Fuel	moved to #114	moved to #114
001-0520-55308	Jail Supplies	moved to #114	moved to #114
001-0520-55321	ERT Training & Supplies	moved to #114	moved to #114
<i>Total Office Supplies &amp; Materials</i>		\$ -	\$ -
<i>Transfers Out</i>			
001-0520-99999	Transfer Out : Five Year Capital Plan	moved to #114	moved to #114
001-0520-99999	Transfer Out : Center for Healthy Living	moved to #114	moved to #114
<i>Total Transfers Out</i>		\$ -	\$ -
<b>Total Operation Appropriations</b>		<b>\$ -</b>	<b>\$ -</b>
<b>2024 Capital Plan Budget vs. Actual</b>			
<i>Five Year Capital Plan Expenditures</i>			
911-0520-56252	Capital Outlay	moved to #114	moved to #114
911-0520-56253	Capital Outlay - Donations	moved to #114	moved to #114
911-0520-99999	Transfer Out : Operations	moved to #114	moved to #114
<i>Total Capital Equipment</i>		\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>



# **Animal Control**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Animal Control Budget Narrative 2024 Operating Budget

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### **Responsibilities:**

The mission of the Animal Control Program is to protect life and property of the citizens of the City of Brunswick in regards to animal control. This is accomplished by enforcing all sections of City Ordinance pertaining to animal control, maintaining accurate and detailed records of impounds and dispositions of animals and keeping accurate records of all bite cases reported. In addition, Animal Control has the authority to enforce provisions of the Noise Control Ordinance as it pertains to animals and birds. Animal Control also maintains the City Animal Control building and those animals housed within.

### **Budget Highlights:**

There are no significant capital expenses for the program this year. The Animal Control officers will continue to provide quality service to our community. Animal Control complaints and requests for related services continue to increase. As a result the Animal Control Officers have engaged in effective problem solving activities that enhance the Division's ability to better serve those in need of assistance.

### **Programs/Services:**

Animal Control officers investigate animal complaints, provide education to the public, enforce laws/ordinances pertaining to animals and provide care to animals in their custody. Animal Control Officers also testify in court as needed.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

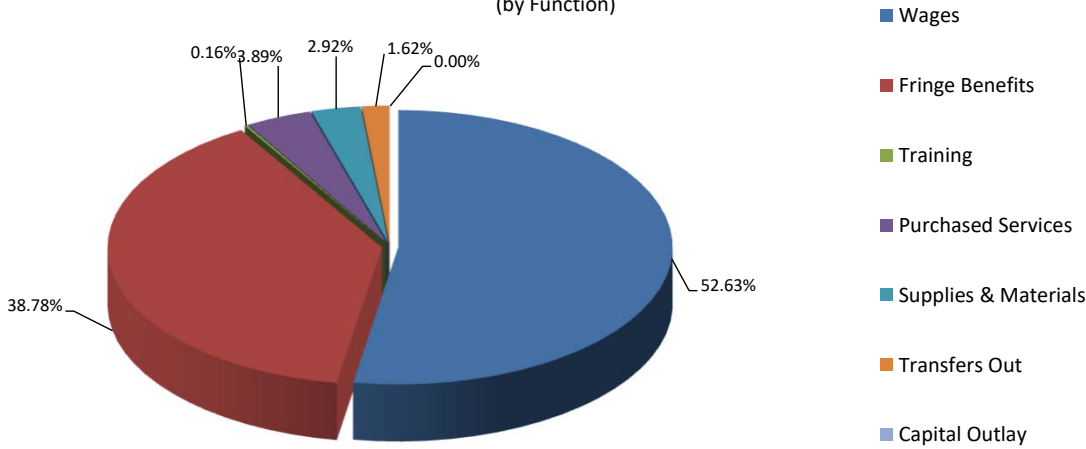
CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

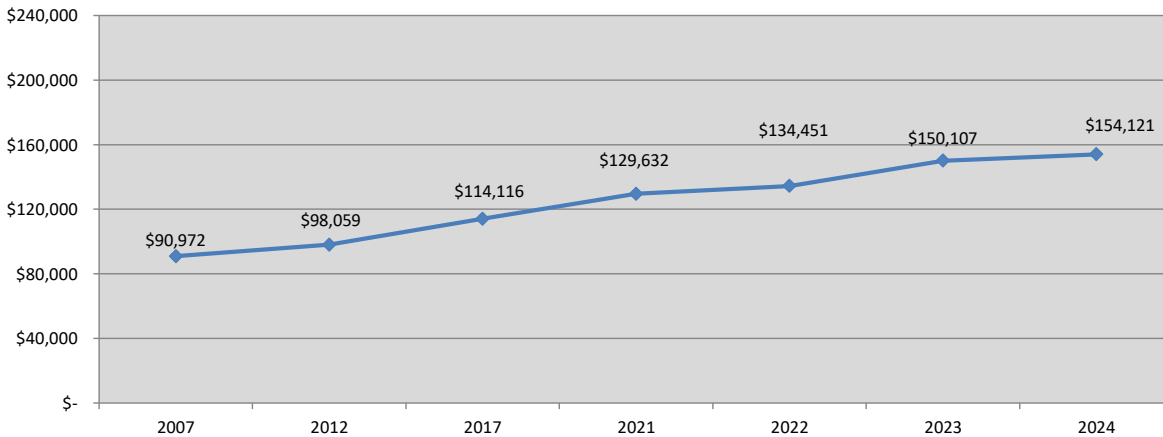
**Fund:** General Fund  
**Department:** Animal (Warden) Control Department  
**Fund Number:** 001-0540

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 51,358	\$ 53,328	\$ 61,902	\$ 68,854	\$ 69,670	\$ 78,667	\$ 81,109
Fringe Benefits	29,642	35,191	43,924	47,612	55,765	57,579	59,762
Training	491	75	110	-	-	250	250
Purchased Services	5,817	1,179	943	750	955	5,350	6,000
Supplies & Materials	1,839	2,608	1,238	1,665	2,061	4,250	4,500
Transfers Out	-	5,500	6,000	10,750	6,000	3,611	2,500
Capital Outlay	1,826	178	-	-	-	400	-
<b>\$</b>	<b>90,972</b>	<b>98,059</b>	<b>114,116</b>	<b>129,632</b>	<b>134,451</b>	<b>150,107</b>	<b>154,121</b>
Percentage Change	n/a	n/a	n/a	n/a	3.72%	11.64%	2.67%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	3.72%	11.35%	2.95%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Animal (Warden) Control Department  
**Fund Number:** 001-0540

Line Item	Classification /	Actuals				
Account Number	Account Title	2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0540-51132	Animal Warden - Full Time	\$ 36,849.29	\$ 41,329.37	\$ 46,912.86	\$ 52,461.45	\$ 54,177.15
001-0540-51133	Animal Warden - Part Time	5,960.37	4,078.79	3,667.29	4,136.45	4,053.22
001-0540-51197	Comp Payout	-	-	2,645.23	2,979.45	3,202.12
001-0540-51198	Overtime	8,547.96	7,919.60	8,676.22	9,277.09	8,237.96
<i>Total Personal Services</i>		\$ 51,357.62	\$ 53,327.76	\$ 61,901.60	\$ 68,854.44	\$ 69,670.45
<i>Fringe Benefits</i>						
001-0540-52002	Longevity	-	700.00	1,100.00	1,600.00	4,300.00
001-0540-52223	PERS	11,415.49	13,117.44	15,025.01	17,291.64	17,891.83
001-0540-52224	Uniforms & Cleaning Allowance	475.00	423.99	1,270.89	508.95	1,068.49
001-0540-52225	Certification	-	-	-	-	-
001-0540-52226	Meditax	743.72	773.43	903.12	1,011.73	1,054.86
001-0540-52228	Sick Buy Back	-	1,256.17	1,510.03	1,701.62	1,735.81
001-0540-52231	Wellness	-	-	600.00	800.00	800.00
001-0540-52274	Worker's Compensation	2,911.00	1,441.09	673.00	1,000.69	759.04
001-0540-52275	Hospitalization	14,096.88	17,478.72	22,841.80	23,697.58	28,155.14
001-0540-53258	Association, Conference & Training	490.63	75.00	110.00	-	-
<i>Total Fringe Benefits</i>		\$ 30,132.72	\$ 35,265.84	\$ 44,033.85	\$ 47,612.21	\$ 55,765.17
<i>Purchased Services</i>						
001-0540-54243	Repair & Maintenance	4,907.24	669.48	531.40	231.10	432.87
001-0540-54272	Insurance	909.44	509.36	411.40	518.92	521.72
<i>Total Purchased Services</i>		\$ 5,816.68	\$ 1,178.84	\$ 942.80	\$ 750.02	\$ 954.59
<i>Office Supplies &amp; Materials</i>						
001-0540-55239	Incidentals	1,118.34	567.54	282.84	306.07	309.74
001-0540-55244	Small Tools	720.36	-	-	-	-
001-0540-55300	Fuel	(Include w/ R&M)	2,040.69	954.88	1,359.21	1,751.00
<i>Total Office Supplies &amp; Materials</i>		\$ 1,838.70	\$ 2,608.23	\$ 1,237.72	\$ 1,665.28	\$ 2,060.74
<i>Transfers Out</i>						
001-0540-99999	Transfer Out : Five Year Capital Plan	-	5,500.00	6,000.00	10,750.00	6,000.00
<i>Total Transfers Out</i>		\$ -	\$ 5,500.00	\$ 6,000.00	\$ 10,750.00	\$ 6,000.00
<b>Total Operation Appropriations</b>		<b>\$ 89,145.72</b>	<b>\$ 97,880.67</b>	<b>\$ 114,115.97</b>	<b>\$ 129,631.95</b>	<b>\$ 134,450.95</b>
<i>Five Year Capital Plan Expenditures</i>						
912-0540-56252	Capital Outlay	1,826.40	178.00	-	-	-
<i>Total Capital Equipment</i>		\$ 1,826.40	\$ 178.00	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 90,972.12</b>	<b>\$ 98,058.67</b>	<b>\$ 114,115.97</b>	<b>\$ 129,631.95</b>	<b>\$ 134,450.95</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Animal (Warden) Control Department  
**Fund Number:** 001-0540

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0540-51132	Animal Warden - Full Time	\$ 57,445.00	\$ 57,445.00	\$ 59,247.00	\$ 59,247.00
001-0540-51133	Animal Warden - Part Time	6,604.00	6,604.00	6,803.00	6,803.00
001-0540-51197	Comp Payout	4,718.00	4,718.00	4,859.00	4,859.00
001-0540-51198	Overtime	9,900.00	9,900.00	10,200.00	10,200.00
	<b>Total Personal Services</b>	<b>\$ 78,667.00</b>	<b>\$ 78,667.00</b>	<b>\$ 81,109.00</b>	<b>\$ 81,109.00</b>
<i>Fringe Benefits</i>					
001-0540-52002	Longevity	1,800.00	1,800.00	2,100.00	2,100.00
001-0540-52223	PERS	19,103.00	19,103.00	19,269.00	19,269.00
001-0540-52224	Uniforms & Cleaning Allowance	-	1,150.00	1,150.00	1,150.00
001-0540-52225	Certification	-	-	-	-
001-0540-52226	Meditax	1,210.00	1,210.00	1,251.00	1,251.00
001-0540-52228	Sick Buy Back	1,881.00	1,770.00	1,958.00	1,958.00
001-0540-52231	Wellness	1,050.00	1,050.00	1,050.00	1,050.00
001-0540-52274	Worker's Compensation	2,503.00	2,003.00	2,588.00	2,588.00
001-0540-52275	Hospitalization	29,493.00	29,493.00	30,396.00	30,396.00
001-0540-53258	Association, Conference & Training	250.00	250.00	250.00	250.00
	<b>Total Fringe Benefits</b>	<b>\$ 57,290.00</b>	<b>\$ 57,829.00</b>	<b>\$ 60,012.00</b>	<b>\$ 60,012.00</b>
<i>Purchased Services</i>					
001-0540-54243	Repair & Maintenance	5,000.00	4,600.00	5,000.00	5,000.00
001-0540-54272	Insurance	1,000.00	750.00	1,000.00	1,000.00
	<b>Total Purchased Services</b>	<b>\$ 6,000.00</b>	<b>\$ 5,350.00</b>	<b>\$ 6,000.00</b>	<b>\$ 6,000.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0540-55239	Incidentals	1,000.00	1,000.00	1,000.00	1,000.00
001-0540-55244	Small Tools	750.00	750.00	750.00	750.00
001-0540-55300	Fuel	2,750.00	2,500.00	2,750.00	2,750.00
	<b>Total Office Supplies &amp; Materials</b>	<b>\$ 4,500.00</b>	<b>\$ 4,250.00</b>	<b>\$ 4,500.00</b>	<b>\$ 4,500.00</b>
<i>Transfers Out</i>					
001-0540-99999	Transfer Out : Five Year Capital Plan	2,500.00	3,611.00	2,500.00	2,500.00
	<b>Total Transfers Out</b>	<b>\$ 2,500.00</b>	<b>\$ 3,611.00</b>	<b>\$ 2,500.00</b>	<b>\$ 2,500.00</b>
	<b>Total Operation Appropriations</b>	<b>\$ 148,957.00</b>	<b>\$ 149,707.00</b>	<b>\$ 154,121.00</b>	<b>\$ 154,121.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
912-0540-56252	Capital Outlay	-	400.00	-	-
	<b>Total Capital Equipment</b>	<b>\$ -</b>	<b>\$ 400.00</b>	<b>\$ -</b>	<b>\$ -</b>
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 148,957.00</b>	<b>\$ 150,107.00</b>	<b>\$ 154,121.00</b>	<b>\$ 154,121.00</b>

# **Law Department**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Law Department Budget Narrative 2024 Operating Budget

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Law Department Overview:

The Law Department has two primary areas of responsibility. The Law Director, as chief legal Counsel for the City, assists and advises the Administration and Council in regard to matters of law which impact upon the ongoing operation of the City. The Law Director prepares legislation and agreements, reviews all contracts and attends all Council meetings. The Prosecutor is responsible for prosecution of individuals in violation of either the criminal or traffic section of the City Code. The Prosecutor assists the Mayor at Mayor's Court and represents the City at Medina Municipal Court. The Assistant Law Director/Assistant Prosecutor attends Planning Commission and Zoning Board meetings to provide legal guidance to the members and also assists the Prosecutor at Medina Municipal Court. The department has two part time Administrative Assistants with the budget totaling up to 40 hours a week combined. Administrative Assistants are responsible for maintaining the daily operations of the department.

### Budget Highlights:

The Professional Services line item is the most significant line in the Law Department Budget and is representative of billable/chargeable hours by various law firms. The professional services line item has and will always be closely monitored. If unforeseen circumstances were to occur, a budget amendment would need to be discussed with Council at that time.

### Departmental Programs/Services

Program	Program Description
Legislation	The Law Department drafts and/or reviews all legislation for approval as to form and any changes required before it is presented to Council for final adoption at Council meetings.
Opinions/Interpretation of Laws	The Law Director, Assistant Law Director and Prosecutor issue opinions regarding the interpretation and application of the Brunswick Codified Ordinances, City Charter, and State law as requested by Council or the administration.
Opinions/Interpretation of Laws (Continued)	The Law Director attends all Council meetings should any legal questions arise. He also attends any administrative meetings at the request of the City Manager or Department Director. The Assistant Law Director is present at all Planning Commission and Zoning Board meetings and any other meeting as requested where a legal question may arise.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

<b>Program</b>	<b>Program Description</b>
Mayor's Court	The Prosecutor or Assistant Prosecutor is present at all Court sessions to answer any procedural or sentencing questions as requested by the Mayor. The Law Department's Administrative Assistant will also assist the Clerk of Courts with the daily operation of the Court by taking phone calls, payments, and providing general information to defendants or attorneys if court personnel are similarly occupied or temporarily out of the office.
Medina Municipal Court	Attorneys are needed at Court to prosecute on behalf of the City as a case may be docketed before the Judge and another before the Magistrate at the same time. Defense attorney pre-trials, Bureau of Motor Vehicle hearings, Temporary Protection Order hearings, Suppressions Hearings, Bond Hearings, and OVI driving privileges hearings are all attended by the Prosecutor or Assistant Prosecutor.
Civil Lawsuits	The Law Department is responsible for representing the city in all civil lawsuits not covered through our insurance carrier.
Contracts/Agreements	The Law Department drafts or approves all contracts and agreements necessary for the operation of the city.
Ancillary Responsibilities	The Law Department responds to requests for information or assistance from residents, attorneys, or defendants. Attorneys for defendants with cases being heard at Medina Municipal Court are provided with discovery through this department. It is also the responsibility of this office to issue subpoenas, notify Police Officers of the day and time their appearance is required for testimony at Municipal Court, and have all necessary documents on file with the Court for prosecution of a defendant.

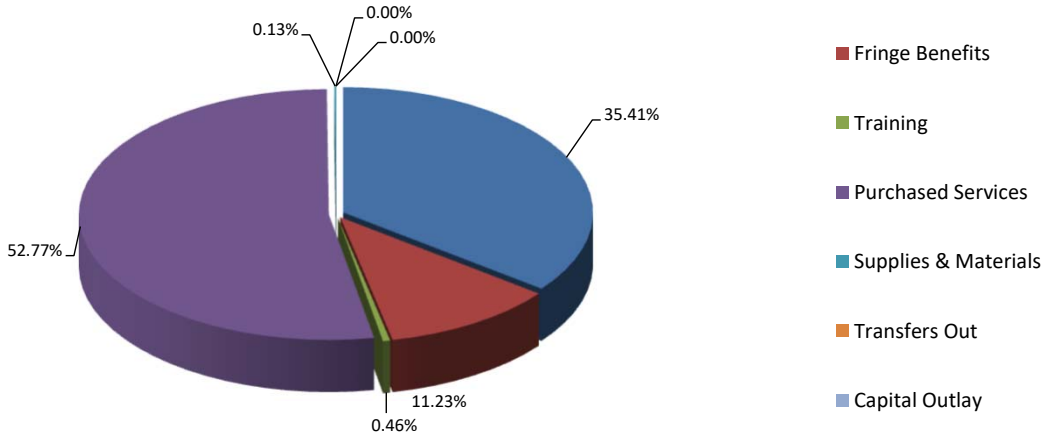


**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

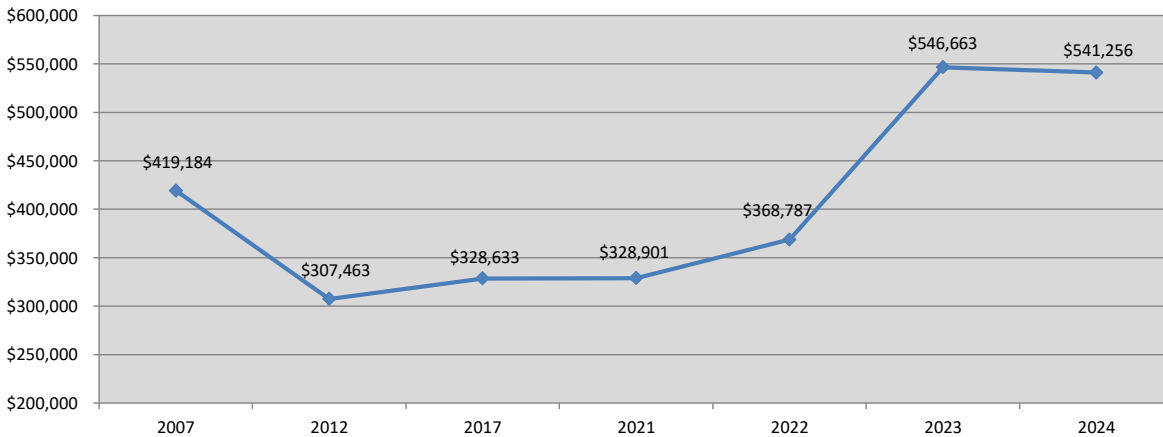
**Fund:** General Fund  
**Department:** Law Department  
**Fund Number:** 001-0600

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 145,622	\$ 145,840	\$ 161,197	\$ 179,478	\$ 182,241	\$ 196,271	\$ 191,671
Fringe Benefits	91,537	43,333	44,869	51,242	53,871	61,242	60,785
Training	725	160	955	980	1,050	1,800	2,500
Purchased Services	180,091	113,865	115,484	88,627	131,489	285,850	285,600
Supplies & Materials	1,144	1,865	2,421	56	137	700	700
Transfers Out	-	2,400	3,000	7,500	-	-	-
Capital Outlay	65	-	707	1,018	-	800	-
<b>\$</b>	<b>419,184</b>	<b>307,463</b>	<b>328,633</b>	<b>328,901</b>	<b>368,787</b>	<b>546,663</b>	<b>541,256</b>
Percentage Change	n/a	n/a	n/a	n/a	12.13%	48.23%	-0.99%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	12.48%	48.02%	-0.84%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

- a. Billable legal costs can vary from one year to the next.
- b. Increase in legal services during 2023 and 2024 are expected as a result of ongoing legal situations.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Law Department  
**Fund Number:** 001-0600

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0600-51042	Law Director Part-Time	\$ 45,819.75	\$ 50,401.94	\$ 55,434.31	\$ 61,984.55	\$ 63,528.14
001-0600-51052	City Prosecutor Part-Time	41,587.76	45,746.67	50,314.34	56,259.51	57,660.70
001-0600-51053	Asst Prosecutor / Asst LD Part-Time	20,600.13	22,660.34	23,837.91	26,654.56	27,318.38
001-0600-51150	Administrative Assistant	37,226.60	-	-	-	-
001-0600-51152	Administrative Asst Part-Time	-	27,031.38	31,610.27	34,579.17	33,733.46
001-0600-51198	Overtime	387.28	-	-	-	-
<i>Total Personal Services</i>		<b>\$ 145,621.52</b>	<b>\$ 145,840.33</b>	<b>\$ 161,196.83</b>	<b>\$ 179,477.79</b>	<b>\$ 182,240.68</b>
<i>Fringe Benefits</i>						
001-0600-52002	Longevity	1,665.90	-	-	-	2,500.00
001-0600-52222	Deferred Compensation	5,517.44	5,939.98	6,479.29	7,245.04	7,425.56
001-0600-52223	PERS	55,448.49	31,548.92	34,605.98	38,726.97	39,303.90
001-0600-52226	Meditax	3,130.35	2,116.16	2,364.66	2,602.44	2,678.71
001-0600-52274	Worker's Compensation	12,761.96	3,727.46	1,419.00	2,667.36	1,962.49
001-0600-52275	Hospitalization	13,012.38	-	-	-	-
001-0600-52280	ERI Leave Payout (per ORC)	-	-	-	-	-
001-0600-53258	Association, Conference & Training	725.00	160.00	955.00	980.00	1,050.00
<i>Total Fringe Benefits</i>		<b>\$ 92,261.52</b>	<b>\$ 43,492.52</b>	<b>\$ 45,823.93</b>	<b>\$ 52,221.81</b>	<b>\$ 54,920.66</b>
<i>Purchased Services</i>						
001-0600-54218	Legal Settlements	2,075.00	-	359.53	-	-
001-0600-54233	Professional Services	176,337.21	112,363.80	114,229.89	87,571.20	130,401.58
001-0600-54246	Postage	757.95	626.46	-	-	-
001-0600-54253	Equipment Service Contract	133.40	-	-	-	-
001-0600-54272	Insurance	787.67	874.86	895.06	1,055.83	1,087.85
<i>Total Purchased Services</i>		<b>\$ 180,091.23</b>	<b>\$ 113,865.12</b>	<b>\$ 115,484.48</b>	<b>\$ 88,627.03</b>	<b>\$ 131,489.43</b>
<i>Office Supplies &amp; Materials</i>						
001-0600-55239	Incidentals	978.39	1,720.30	2,240.36	-	51.00
001-0600-55242	Office Supplies	166.01	144.64	180.84	56.38	85.54
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 1,144.40</b>	<b>\$ 1,864.94</b>	<b>\$ 2,421.20</b>	<b>\$ 56.38</b>	<b>\$ 136.54</b>
<i>Transfers Out</i>						
001-0600-99999	Transfer Out : Five Year Capital Plan	-	2,400.00	3,000.00	7,500.00	-
<i>Total Transfers Out</i>		<b>\$ -</b>	<b>\$ 2,400.00</b>	<b>\$ 3,000.00</b>	<b>\$ 7,500.00</b>	<b>\$ -</b>
<b>Total Operation Appropriations</b>		<b>\$ 419,118.67</b>	<b>\$ 307,462.91</b>	<b>\$ 327,926.44</b>	<b>\$ 327,883.01</b>	<b>\$ 368,787.31</b>
<i>Five Year Capital Plan Expenditures</i>						
913-0600-56252	Capital Outlay	64.99	-	706.69	1,018.00	-
<i>Total Capital Equipment</i>		<b>\$ 64.99</b>	<b>\$ -</b>	<b>\$ 706.69</b>	<b>\$ 1,018.00</b>	<b>\$ -</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 419,183.66</b>	<b>\$ 307,462.91</b>	<b>\$ 328,633.13</b>	<b>\$ 328,901.01</b>	<b>\$ 368,787.31</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Law Department  
**Fund Number:** 001-0600

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0600-51042	Law Director Part-Time	\$ 65,147.00	\$ 65,147.00	\$ 67,106.00	\$ 67,106.00
001-0600-51052	City Prosecutor Part-Time	59,130.00	59,130.00	60,908.00	60,908.00
001-0600-51053	Asst Prosecutor / Asst LD Part-Time	28,015.00	28,015.00	28,857.00	28,857.00
001-0600-51150	Administrative Assistant	-	-	-	-
001-0600-51152	Administrative Asst Part-Time	43,979.00	43,979.00	34,800.00	34,800.00
001-0600-51198	Overtime	-	-	-	-
<i>Total Personal Services</i>		<b>\$ 196,271.00</b>	<b>\$ 196,271.00</b>	<b>\$ 191,671.00</b>	<b>\$ 191,671.00</b>
<i>Fringe Benefits</i>					
001-0600-52002	Longevity	-	-	-	-
001-0600-52222	Deferred Compensation	7,616.00	7,616.00	7,845.00	7,845.00
001-0600-52223	PERS	44,537.00	44,887.00	44,405.00	44,405.00
001-0600-52226	Meditax	2,849.00	2,849.00	2,782.00	2,782.00
001-0600-52274	Worker's Compensation	5,890.00	5,890.00	5,753.00	5,753.00
001-0600-52275	Hospitalization	-	-	-	-
001-0600-52280	ERI Leave Payout (per ORC)	-	-	-	-
001-0600-53258	Association, Conference & Training	1,800.00	1,800.00	2,500.00	2,500.00
<i>Total Fringe Benefits</i>		<b>\$ 62,692.00</b>	<b>\$ 63,042.00</b>	<b>\$ 63,285.00</b>	<b>\$ 63,285.00</b>
<i>Purchased Services</i>					
001-0600-54218	Legal Settlements	5,000.00	5,000.00	5,000.00	5,000.00
001-0600-54233	Professional Services	193,000.00	279,250.00	279,000.00	279,000.00
001-0600-54246	Postage	50.00	50.00	50.00	50.00
001-0600-54253	Equipment Service Contract	-	-	-	-
001-0600-54272	Insurance	1,550.00	1,550.00	1,550.00	1,550.00
<i>Total Purchased Services</i>		<b>\$ 199,600.00</b>	<b>\$ 285,850.00</b>	<b>\$ 285,600.00</b>	<b>\$ 285,600.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0600-55239	Incidentals	400.00	400.00	400.00	400.00
001-0600-55242	Office Supplies	300.00	300.00	300.00	300.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 700.00</b>	<b>\$ 700.00</b>	<b>\$ 700.00</b>	<b>\$ 700.00</b>
<i>Transfers Out</i>					
001-0600-99999	Transfer Out : Five Year Capital Plan	-	-	-	-
<i>Total Transfers Out</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Operation Appropriations</b>		<b>\$ 459,263.00</b>	<b>\$ 545,863.00</b>	<b>\$ 541,256.00</b>	<b>\$ 541,256.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
913-0600-56252	Capital Outlay	800.00	800.00	-	-
Total Capital Equipment		<b>\$ 800.00</b>	<b>\$ 800.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 460,063.00</b>	<b>\$ 546,663.00</b>	<b>\$ 541,256.00</b>	<b>\$ 541,256.00</b>

**Footnote:**  
 Increase in legal services during 2023 and 2024 are expected as a result of ongoing legal situations.

# **Finance Department**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Finance Department Budget Narrative 2024 Operating Budget

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### *Finance Department Overview*

The Finance Department's responsibilities include, but are not limited to, accounting, reporting, budgeting, planning, payroll, accounts payable, debt, treasury/investments, refuse billing, storm water billing, income tax, audit, compliance, and miscellaneous support services. The Department's mission is to provide outstanding service to Brunswick residents, businesses, city departments and city employees by maintaining excellence in financial reporting and sound internal accounting controls that provide for the safeguarding, reliability and accountability of the City's financial records and assets.

### *Budget Highlights*

We are extremely proud of the financial turnaround of the City over the past fourteen years. The City's financial statements are a testament and documented proof of how much the City's finances have improved from where we were years ago.

The Finance Department has standardized policies regarding fund balance reserves and treatment of bad debts, etc. The goal of these policies are: 1) to create a standardized and consistent practice; 2) to promote clean and up to-date accounting and receivable records; and 3) promote a long term planning approach with emergency back-up funding in place to handle economic changes, moderate to small emergencies, etc.

The Finance Department has always been one of the leading departments in reducing costs. We operate with 50% of staff levels today than we did back in 2005. We have definitely become a more efficient, effective and creative department. The department's 2024 appropriation budget is currently proposed at 10% more than the 2007 actuals. 2007 is a symbolic year as it was the last year before a significant economic downturn occurred without upfront fiscal stimulus. Our departmental financial story remains true today despite losing the ability to subsidize a portion of the Assistant Finance Director's salary through a transit grant and when switching two health plans from single to family plans. The Finance department budget was also positively affected when city-wide related costs, such as software and investment advisory costs, were reallocated to the general administrative department. The reallocation of costs was made because interest revenues or software costs do not directly and solely benefit just the Finance Department but rather all Departments, capital plans, etc.

With the latest updates to the fund balance reserve policy and the City's ability to expand upon our longer-term investment strategy, the City has been able to generate additional interest revenues than otherwise. Most recently, the Federal Reserve began raising interest rates during 2022. This has resulted in the City putting more money to work. Currently, we expect interest rates to continue to rise throughout 2022 and most of 2023. The Federal Reserve has indicated that they will continue to increase interest rates until the extremely high inflation is checked. Regardless of interest rate and market conditions, the City continues its goal to expand upon its investment portfolio each and every year. This was made possible due to our renewed focus and implemented financial improvement plans over the past fourteen years. Interest revenues ultimately help alleviate some of the financial burden placed on the City taxpayers. The more money earned increases the City's abilities to offer important services and complete infrastructure improvement



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CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

projects every year. The City invests in allowable investments per State Law and utilizes an investment advisor to gain better access to markets and help us achieve the best possible results.

We are certainly not absent of issues and funding restrictions, but we can certainly be proud of the restoration of the City's financial infrastructure, change in financial behaviors, and the revamped policies and practices that make this all possible. The positives are overwhelming and have also provided additional funding for a multi- road infrastructure improvement program that was unimaginable fourteen years ago. The public and businesses are now seeing a direct result of our financial improvements as they drive numerous improved roads throughout the City. The negative side to this is many different sacrifices have occurred, including staffing levels in the support services or non-safety departments, including the Finance Department.

With the staff reductions, the Finance Department, at times, has experienced difficulty in handling normal processes, such as payroll, receipt/billing collections and/or accounts payable. This is especially true when an employee has left, retired, or unforeseen circumstances or emergencies arise. The Finance Department did negotiate improved back-up/emergency processes with the Collective Bargaining unit to help provide better back-up procedures and to better protect the payroll function. During 2013, 2014, 2017 and 2020 those new back-up services and processes turned out to be very valuable as they were needed on multiple occasions. The Department consistently monitors and enforces back-up training for various positions to try and keep any disruptions to services to a minimum. Thus, the Department remains in constant back-up training mode and tries its best to ensure back-ups are available and trained for each job function. Each back-up person's responsibility and level of understanding is always happening but remain in different stages. Our ultimate goal is to have adequate back-ups for each position by breaking down the "old school barriers of doing only 1 or 2 jobs" and cross training for many jobs and switching between departments. We must remain flexible, try our best to achieve our goals, cross train and back-up each other's duties.

The Finance Department also ran into some snags in upgrading its accounting financial software for various reasons and have since upgraded to an older software package that at a minimum is compatible with Microsoft Office. New software capabilities and its ability to specifically handle cash receipting functions are the main reasons for the delay and temporary move. The software company remains in the process of redesigning and revamping these newer software capabilities but a completion date is still not yet known to resolve our specific issues. As a result of these delays, it was originally decided to stay with the temporary upgrade versus purchase a completely different product. As time passes, the issue may become more pressing or more important to address. However, money and priorities will be factors in any decisions. The financial software replacement project was previously approved by Council and the funding came from a portion of the savings generated from not filling two vacant Clerk II positions in early 2005 and 2008. The current software package was selected as a result of the RFQ process and based on the limited funding sources available at the time. The Finance Department will continue to monitor this situation and, when necessary, will provide updates on the situation.

The Finance Department is also in the process of spearheading an organizational-wide transition and training program to convert our manual payroll process into an electronic payroll process. Although this technology has existed for well over twenty years, the City has been limited and restricted by funding. Our goal is to utilize our internal staff to train users versus bringing in and paying our software company to do so. We have obtained the additional software capabilities at a minimum cost as we have agreed to be the 1<sup>st</sup> client and "beta site" for what is referred to as an Employee Self-Service payroll entry system. This system currently allows the converted employees to see and obtain their payroll information while also allowing them to enter their time electronically for their supervisors to review/approve the information before making it to the payroll department. It has worked out to this point and we are in the final part of our conversion process by converting the Division of Police, the City's largest Department. All of the departments that have been converted to date have transitioned over nicely and are running efficiently.

The 2024 payroll and benefit cost estimates are based on collective bargaining agreements previously approved by City Council, memorandum of understandings, or latest information available from outside sources, such as but not limited to, medical insurance, worker's compensation, leave balances, wellness participation, discussions with employees, supervisors, etc.

## Programs / Services

Program / Service Name	Program / Service Description
Accounting	<p>The Finance Department is required to maintain accurate and comprehensive accounting for all of the Financial activity of the City for all the City departments (both current activity and historical activity). The Department records all receipts received and all payments issued through the Financial Software System that houses the City's chart of accounts, journal entries and [some] reporting functions. Any additional reporting is done through spreadsheets or manual computations.</p>
Financial Reporting	<p>The Finance Department serves as the sole source for all the financial reporting requirements and requests of the City. Annually, the Department prepares and submits a comprehensive annual report in conjunction with the City's annual audit. The Department reports on all financial activity required by the City Charter and/or Codified Ordinances.</p> <p>The Finance Department is also responsible for the required accounting and reporting of all state and federal grants. Finance has instituted a quarterly monitoring process which has improved the City's cash flow and grant status reporting abilities. Additionally, Finance monitors grant spending compliance.</p>
Budgeting	<p>The Finance Department works with the City Manager in preparing the annual budget and five-year capital plan to present to Council in accordance with state and local laws/guidelines. Additionally, in conjunction with the other accounting related functions of the department, the Finance Department is responsible for monitoring the annual budget for compliance and planning purposes. City Charter also requires that the City Manager prepare and submit to Council a five-year capital plan. The Finance Department works with the City Manager and various departments in preparing this plan (in conjunction with the annual budget)</p>
Long-Term Financial Planning	<p>The Finance Department is responsible, in conjunction with the annual budget process, to work with the City Manager and all City Departments in planning for the future. This includes maintaining a five-year financial forecast, updating the forecast based on Council approved budget amendments, updating the forecast based on new projects and reporting the forecast annually (or on an as needed basis).</p>
Treasury Management / Investments	<p>The Finance Department is responsible for managing all of the cash balances of the City including: receipting cash transactions (cashiering), investing the cash balances, reconciling (monthly) the cash balances (to the accounting totals), reporting the cash balances and planning future requirements of the city's cash balances within the legal requirements placed on the Department by local and state laws including the City's investment policy.</p>
Debt Service Requirements	<p>The Finance Department maintains all of the City's debt service responsibilities including payment, record keeping, assessments (if necessary) and future planning (for any new/proposed projects). Additionally, the Department is responsible for the monitoring of all debt limitation requirements and investment of any debt proceeds.</p>

Program / Service Name	Program / Service Description
Payroll	<p>The Finance Department processes the City's bi-weekly payroll. The payroll process includes paying all City employees as well as reporting and payment of various payroll liabilities such as pension, federal/state/local taxes, union dues, legal garnishments, etc.</p>
Accounts Payable	<p>The Finance Department is responsible for processing all of the vendor payments generated through the activities of all the City's departments. The Department processes approved invoices for payments and posts those payments against the approved purchase orders and Council adopted budget for each City Department.</p>
Purchase Order Processing	<p>The Finance Department is responsible for entering all of the departments' approved purchase requisitions. Upon entering these requisitions, the amounts are encumbered against the various departments' approved budget amounts. A Purchase Order is generated by the financial software system and is certified by the Finance Director pursuant to the Ohio Revised Code and the City Charter.</p> <p>The Finance Department, in the future, expects to upgrade its existing software to alleviate the need to enter in Departmental handwritten purchase requisitions. All purchase requisitions are eventually expected to be entered by each respective department.</p>
Refuse Billing / Collection	<p>The Finance Department is responsible for processing the quarterly refuse billing as required under Brunswick Codified Ordinances Chapter 1060. This includes the maintenance of the utility billing software, maintenance of the accounts, customer service associated with the utility, the printing and mailing of the quarterly invoices, the collection and depositing of all payments as well as the specialized accounting and reporting associated with the Enterprise Refuse Fund.</p> <p>In summer of 2020, the City implemented an on-line payment portal for refuse and storm water bills. Customers can pay on-line 24/7. Customers can choose to pay their bill via e-check at no additional cost or pay via credit card. If the customer pays via credit card, the credit card processor charges a 2.55% fee, collected directly by the credit card processor.</p>
Storm Water Billing / Collection	<p>First implemented in 2012 as a whole new billing system.</p> <p>The Finance Department is responsible for processing the quarterly storm water billing as required under Brunswick Codified Ordinance Section 1050. This includes the maintenance of the utility billing software, maintenance of the accounts, customer service associated with the utility, the printing and mailing of the quarterly invoices, the collection and depositing of all payments as well as the specialized accounting and reporting associated with the Enterprise Storm Water Fund.</p> <p>Economies of scale are achieved through the use of the existing Refuse billing system.</p> <p>In summer of 2020, the City implemented its new on-line payment portal for refuse and storm water bills and has been working out nicely. See Refuse Collection for additional info.</p>



Program / Service Name	Program / Service Description
Income Tax	<p>The Finance Department has designated an Income Tax department for the administration of the City's local income tax laws. This in-house department is made up of one Chief Clerk and two Full-time Clerk II's and two part-time Clerk IIs. This new staffing model is a reduction from the five full-time staffing model from years ago.</p> <p>The Department needs adequate staffing levels to process an approximate 20,000 tax forms, associated payments, etc. The Income Tax Department functions include: Customer service to all tax accounts (Resident and Business), tax collections, delinquent tax administration and collection, account maintenance and correspondence, tax software maintenance and tax reporting.</p> <p>The Department is currently operating at a cost that is believed to be lower than any other suitable competitor.</p>
Receptionist	<p>This position/area was automated in the fall of 2010 and has remained automated since. The receptionist position remains unfilled in order to help the City balance its past and current budget and/or meet the laws/Ordinances of City Council.</p>
Audit Compliance	<p>In accordance with Ohio law, the City is required to receive an independent audit of its annual financial operations. The Finance Department oversees and coordinates this annual audit and all of the City's federal grants and grant Coordinators. Either the Auditor of State of Ohio or, if permitted by the Auditor of State, an independent public accounting firm must conduct the audit.</p> <p>In addition to the financial audit, the City must also receive an A-133 Single Audit if the federal awards expenditures for any given fiscal year exceed \$750,000.</p>
Miscellaneous Support Services	<p>The Finance Department also performs the following services for other City Departments: Postage and copy machine maintenance/contract, daily sorting of the City's mail, tracks unclaimed funds, grade and engineer bonds, completes property tax exemptions for the Law Department, assists and prepares community development documents for the planning department, assists and prepares some of the Ohio Public Work Commission grant and loan reimbursement documents for the Engineering Department, assists the Economic Development Department in calculating revenue sharing arrangements and economic inducement grants, assists the Service Department in issuing snow plow permits and publishing lists of permitted vendors on the City's website, serves as the City call center in times of emergencies, compiles special assessment files and submits to the County Auditor's Office to be placed on the next year's tax duplicate for billing, and any other services as requested by the City Manager.</p>

## Line Item Detail

### Association, Conference & Training:

The Finance Associates will continue memberships to various local, state and federal finance and governmental accounting groups and organizations. Some of those include the Finance Director's and Assistant Finance Director's CPA licenses, Municipal Finance Officers Association (MFOA) and Governmental Finance Officers Association (GFOA) (both Ohio and Federal). In an attempt to reduce costs in this area, the membership in the American Institute of Certified Public Accountants (AICPA) and Association of Governmental Accountants (AGA) has been dropped, and when possible, on-line training has been used to maintain professional certifications and to stay up-to-date with the ever changing accounting and auditing requirements at a cheaper cost.

### Purchased Services

Postage: The only postage costs charged to the Department are those costs not associated with the internal metered postage machine, such as UPS/Fed EX or any outside third party companies assisting departments with their needs. All other postage costs from the City's metered and internal postage machine is charged to a general administration account and is not housed in any specific department's postage expense line. This change was made in 2016 and continues today.

Investment Advisory Contract: The contractual costs of the investment advisor and related budget are posted to the General Administration Department. The City contracts with an investment firm to provide advisory services based on a fixed cost. The cost has been increasing over the last few years as a result of the City putting more principal towards its investment portfolio and strategy. The cost for this service remains relatively inexpensive and provides the City with expert services and market access. Our combined goal is to create a strong investment portfolio that always remains in compliance with local and state laws.

Equipment Service Contract: Accounts for various equipment service contracts specifically for and used by the Finance Department only. Since January 1, 2017, the City's main financial software and remote access for outside departments is no longer accounted for in the Finance Department but rather the general administration's equipment service contract expense account. This change was made when various aspects of the City's financial and payroll functions have become accessible and used by outside departments.

### Office Supplies & Materials:

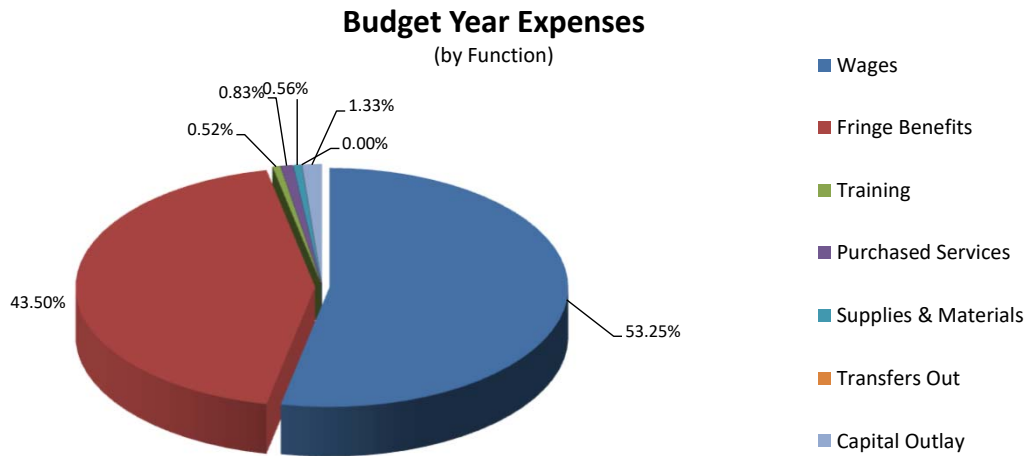
Incidentals: This line will cover the miscellaneous items that occur during the year such as Notary Public reimbursements and other unpredictable expenses.

Office Supplies: This line will account for the necessary Finance forms such as W-2's and 1099's, paper usage and general office supplies (i.e. pens, binders, storage boxes, bank forms, etc.).

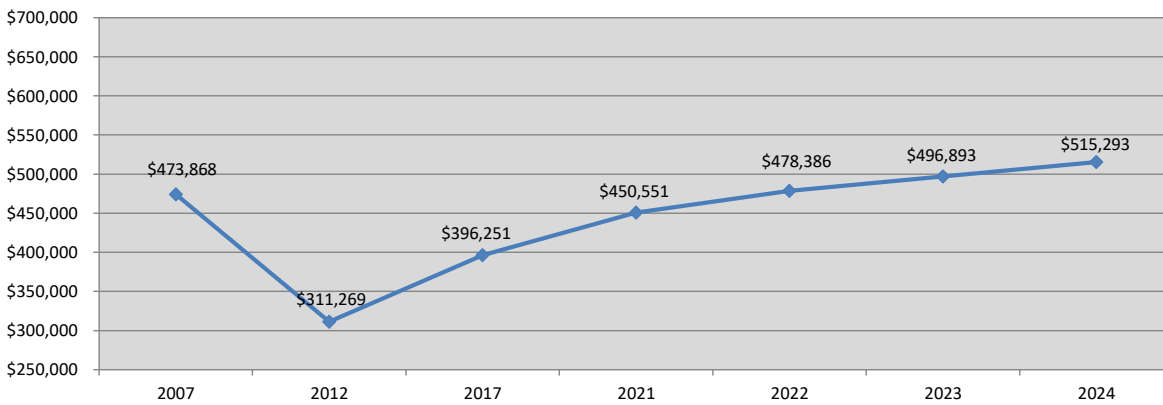
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Finance Department  
**Fund Number:** 001-0700

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 249,579	\$ 176,397	\$ 217,038	\$ 246,441	\$ 255,276	\$ 266,697	\$ 274,410
Fringe Benefits	148,497	98,265	162,667	178,970	211,498	214,196	224,133
Training	5,435	1,620	1,730	1,462	1,169	2,650	2,700
Purchased Services	14,716	19,143	6,863	14,937	2,485	4,000	4,300
Supplies & Materials	2,462	2,039	1,998	1,657	1,040	2,900	2,900
Transfers Out	41,785	11,850	5,000	7,000	5,500	2,500	-
Capital Outlay	11,394	1,955	954	83	1,418	3,950	6,850
<b>\$ 473,868</b>	<b>\$ 311,269</b>	<b>\$ 396,251</b>	<b>\$ 450,551</b>	<b>\$ 478,386</b>	<b>\$ 496,893</b>	<b>\$ 515,293</b>	
Percentage Change	n/a	n/a	n/a	n/a	6.18%	3.87%	3.70%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	5.88%	3.35%	3.14%



### Historical Department Spending



**Footnotes**

- a. 20% of the Finance Director wages are budgeted to the Refuse Fund. Prior to 2017 30% of Asst Finance Director wages went to BTA Fund and 5% to Stormwater Fund. However once the City merged its bus system with MCPT and no longer received grant funding from GCRTA the allocation of Asst Fin Director wages in 2017 and beyond changed to 85% General Fund Finance and 15% Storm Water Funds.
- b. Health Insurance costs increased in 2017 and beyond for the Department. The retired Chief Bookkeeper, used to select single health coverage but retired in Feb 2017. The new Chief Bookkeeper selects family health insurance. Health insurance costs for 2019 incurred double digit increases.
- c. 2012 above reflects significant budget reductions made in 2010 right after first economic downturn. Most positions reduced remain unfilled today. The total department wages today are just a little higher than they were 18 years ago due to restructuring and keeping minimal staff. However, benefits have increased significantly due to more family health insurance plans selected now than in the past.
- e. In 2022, the Investment Advisory contract accounting was moved to General Adm from Finance. Interest revenues are deposited in GF and are used by entire City/General Fund. Int revenues not specific to Finance nor its departmental operations.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Finance Department  
**Fund Number:** 001-0700

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0700-51040	Finance Director	\$ 56,174.17	\$ 65,094.29	\$ 75,799.84	\$ 86,006.02	\$ 88,999.80
001-0700-51041	Assistant Finance Director	45,735.40	34,135.59	53,389.22	61,207.16	63,032.85
001-0700-51060	Chief Bookkeeper	36,213.74	-	46,217.03	53,053.56	54,694.35
001-0700-51061	Assistant Bookkeeper	36,422.92	41,047.80	-	-	-
001-0700-51170	Clerk II	45,371.62	32,869.49	40,431.20	45,202.24	46,320.80
001-0700-51174	Clerk I	27,425.03	-	-	-	-
001-0700-51175	Clerk II Part-Time	2,138.64	675.38	-	-	-
001-0700-51198	Overtime	97.14	2,574.33	1,200.41	972.44	2,227.78
<i>Total Personal Services</i>		<b>\$ 249,578.66</b>	<b>\$ 176,396.88</b>	<b>\$ 217,037.70</b>	<b>\$ 246,441.42</b>	<b>\$ 255,275.58</b>
<i>Fringe Benefits</i>						
001-0700-52002	Longevity	3,923.33	3,320.00	3,845.83	5,290.00	15,325.00
001-0700-52222	Deferred Compensation	6,613.62	3,905.55	7,570.46	9,788.59	10,669.08
001-0700-52223	PERS	61,384.75	44,715.58	56,121.25	63,480.33	68,371.69
001-0700-52225	No Medical Coverage Pay	750.00	300.00	-	-	-
001-0700-52226	Meditax	3,156.69	2,562.26	2,958.50	3,398.12	3,697.79
001-0700-52228	Sick Buy Back	3,329.72	2,874.80	3,703.63	3,387.93	4,247.72
001-0700-52231	Wellness	-	-	2,190.00	3,832.50	3,832.50
001-0700-52274	Worker's Compensation	14,652.92	4,537.24	2,386.72	3,296.64	2,587.78
001-0700-52275	Hospitalization	54,686.07	36,049.42	80,591.94	86,496.18	102,766.30
001-0700-52280	ERI Leave Payout (Per ORC)	-	-	3,298.93	-	-
001-0700-53258	Association, Conference & Training	5,434.70	1,619.97	1,730.13	1,462.30	1,168.95
<i>Total Fringe Benefits</i>		<b>\$ 153,931.80</b>	<b>\$ 99,884.82</b>	<b>\$ 164,397.39</b>	<b>\$ 180,432.59</b>	<b>\$ 212,666.81</b>
<i>Purchased Services</i>						
001-0700-54246	Postage	2,242.81	1,963.96	-	-	-
001-0700-54250	Temporary Assistance - Purch. Svc.	3,007.00	-	-	-	-
001-0700-54251	Investment Advisory Contract <small>(New in 2009)</small>	-	2,000.00	3,375.00	12,500.00	moved to GF Adm
001-0700-54253	Equipment Service Contract	6,105.69	12,302.26	513.77	524.25	524.25
001-0700-54272	Insurance	3,360.69	2,876.94	2,974.54	1,913.11	1,961.17
<i>Total Purchased Services</i>		<b>\$ 14,716.19</b>	<b>\$ 19,143.16</b>	<b>\$ 6,863.31</b>	<b>\$ 14,937.36</b>	<b>\$ 2,485.42</b>
<i>Office Supplies &amp; Materials</i>						
001-0700-55239	Incidentals	25.02	671.38	261.95	113.44	88.28
001-0700-55242	Office Supplies	2,436.97	1,368.05	1,736.34	1,543.34	951.60
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 2,461.99</b>	<b>\$ 2,039.43</b>	<b>\$ 1,998.29</b>	<b>\$ 1,656.78</b>	<b>\$ 1,039.88</b>
<i>Transfers Out</i>						
001-0700-99999	Transfer Out : Five Year Capital Plan	41,785.00	11,850.00	5,000.00	7,000.00	5,500.00
<i>Total Transfers Out</i>		<b>\$ 41,785.00</b>	<b>\$ 11,850.00</b>	<b>\$ 5,000.00</b>	<b>\$ 7,000.00</b>	<b>\$ 5,500.00</b>
<b>Total Operation Appropriations</b>		<b>\$ 462,473.64</b>	<b>\$ 309,314.29</b>	<b>\$ 395,296.69</b>	<b>\$ 450,468.15</b>	<b>\$ 476,967.69</b>
<i>Five Year Capital Plan Expenditures</i>						
914-0700-56252	Capital Outlay	11,393.93	1,955.00	954.24	82.97	1,418.35
<i>Total Capital Equipment</i>		<b>\$ 11,393.93</b>	<b>\$ 1,955.00</b>	<b>\$ 954.24</b>	<b>\$ 82.97</b>	<b>\$ 1,418.35</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 473,867.57</b>	<b>\$ 311,269.29</b>	<b>\$ 396,250.93</b>	<b>\$ 450,551.12</b>	<b>\$ 478,386.04</b>

**Footnote:**

2012 above reflects significant budget reductions made in 2010 right after first economic downturn. Most positions reduced remain unfilled today. Total wages today equal nearly what they were 18 years ago, however, benefits have increased significantly due to more family plans selected than in the past.

In Feb 2017, the Chief Bookkeeper retired and replaced. Current Chief Bookkeeper elects family health insurance versus that of single coverage of the one who retired.

In 2017, the City merged our bus services with the County. Therefore, the City no longer receives the GCRTA reimbursement on the Asst. Finance Director wages, thus bringing those costs back to Finance Dept for 2017 and beyond

Beginning in 2017, updated software - now used by all departments. related costs moved to general administration in the general fund.

Note: In 2022, the Investment Advisory contract accounting was moved to General Adm from Finance since interest revenues not specific to Finance nor its departmental operations.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Finance Department  
**Fund Number:** 001-0700

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0700-51040	Finance Director	\$ 91,508.00	\$ 91,508.00	\$ 94,259.00	\$ 94,259.00
001-0700-51041	Assistant Finance Director	64,803.00	64,803.00	66,751.00	66,751.00
001-0700-51060	Chief Bookkeeper	56,826.00	56,826.00	58,535.00	58,535.00
001-0700-51061	Assistant Bookkeeper	-	-	-	-
001-0700-51170	Clerk II	47,508.00	47,508.00	48,936.00	48,936.00
001-0700-51174	Clerk I	-	-	-	-
001-0700-51175	Clerk II Part-Time	-	-	-	-
001-0700-51198	Overtime	6,052.00	6,052.00	5,929.00	5,929.00
<i>Total Personal Services</i>		<b>\$ 266,697.00</b>	<b>\$ 266,697.00</b>	<b>\$ 274,410.00</b>	<b>\$ 274,410.00</b>
<i>Fringe Benefits</i>					
001-0700-52002	Longevity	6,400.00	6,400.00	7,130.00	7,130.00
001-0700-52222	Deferred Compensation	11,574.00	11,574.00	11,921.00	11,921.00
001-0700-52223	PERS	69,495.00	69,495.00	71,744.00	71,744.00
001-0700-52225	No Medical Coverage Pay	-	-	-	-
001-0700-52226	Meditax	4,089.00	4,089.00	4,220.00	4,220.00
001-0700-52228	Sick Buy Back	4,885.00	4,285.00	5,462.00	5,462.00
001-0700-52231	Wellness	3,833.00	3,833.00	3,833.00	3,833.00
001-0700-52274	Worker's Compensation	8,458.00	6,758.00	8,696.00	8,696.00
001-0700-52275	Hospitalization	107,650.00	107,761.86	111,127.00	111,127.00
001-0700-52280	ERI Leave Payout (Per ORC)	-	-	-	-
001-0700-53258	Association, Conference & Training	2,650.00	2,650.00	2,700.00	2,700.00
<i>Total Fringe Benefits</i>		<b>\$ 219,034.00</b>	<b>\$ 216,845.86</b>	<b>\$ 226,833.00</b>	<b>\$ 226,833.00</b>
<i>Purchased Services</i>					
001-0700-54246	Postage	-	-	-	-
001-0700-54250	Temporary Assistance - Purch. Svc.	-	-	-	-
001-0700-54251	Investment Advisory Contract	moved to GF Adm	moved to GF Adm	moved to GF Adm	moved to GF Adm
001-0700-54253	Equipment Service Contract	1,000.00	1,000.00	1,100.00	1,100.00
001-0700-54272	Insurance	3,200.00	3,000.00	3,200.00	3,200.00
<i>Total Purchased Services</i>		<b>\$ 4,200.00</b>	<b>\$ 4,000.00</b>	<b>\$ 4,300.00</b>	<b>\$ 4,300.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0700-55239	Incidentals	600.00	600.00	600.00	600.00
001-0700-55242	Office Supplies	2,300.00	2,300.00	2,300.00	2,300.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 2,900.00</b>	<b>\$ 2,900.00</b>	<b>\$ 2,900.00</b>	<b>\$ 2,900.00</b>
<i>Transfers Out</i>					
001-0700-99999	Transfer Out : Five Year Capital Plan	-	2,500.00	-	-
<i>Total Transfers Out</i>		<b>\$ -</b>	<b>\$ 2,500.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Operation Appropriations</b>		<b>\$ 492,831.00</b>	<b>\$ 492,942.86</b>	<b>\$ 508,443.00</b>	<b>\$ 508,443.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
914-0700-56252	Capital Outlay	3,950.00	3,950.00	6,850.00	6,850.00
<i>Total Capital Equipment</i>		<b>\$ 3,950.00</b>	<b>\$ 3,950.00</b>	<b>\$ 6,850.00</b>	<b>\$ 6,850.00</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 496,781.00</b>	<b>\$ 496,892.86</b>	<b>\$ 515,293.00</b>	<b>\$ 515,293.00</b>

# **Income Tax Department**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Income Tax Budget Narrative 2024 Operating Budget

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Income Tax Operation:

The Brunswick Income Tax Office provides daily municipal income tax services to all of the residents. The Tax Office is responsible for maintaining, receipting, posting, auditing and tracking all income tax accounts in the City. The Tax Office prides itself on providing quality customer service at a high level of efficiency to allow greater income tax revenue to be distributed to the other municipal departments.

### Department Background:

The Income Tax Office is cost effective and efficient. The goal is to provide excellent customer service to our residents and maintain costs lower than our competitors. We believe we will once again be successful in 2023 with a very low cost of around two percent of income tax collections.

The current staff budget consists of three full-time members and two part-time members to allow some flexibility during seasonal or busy times. The Department remains staffed with just under twenty percent less full-time equivalents than decade or so ago. The reduction was originally instituted to balance the City's budget after the economic downturn of 2008.

The 2024 payroll and benefit cost estimates are based on collective bargaining agreements previously approved by City Council, memorandum of understandings, or latest information available from outside sources, such as but not limited to, medical insurance, worker's compensation, leave balances, wellness participation, discussions with employees, supervisors, etc. The benefit costs, specifically medical insurance, are expected to increase again in 2024. The 2023 and 2024 budgets for the income tax department also include expected changes in selected medical plans from single coverage to family coverage.

Since 2019, the Department has offered e-filing and e-payment solutions. These solutions give our residents 24/7 tax services while keeping our costs extremely low. We had 1,866 residents take advantage of these new services in the first year and 4,000-5,000 take advantage of this service in each of the following four years. It was our original goal to reach 4,000 by the fifth year, but we already exceeded those numbers in just the second year. Obviously, the community sorely needed this service and it was long overdue. We will continue to work with our software provider to improve this product further and expand upon its capabilities and options.

The Department has also recently changed how we communicate, how we spend our time, and revamped our internal processes. Our goals are to increase the number of times that we communicate with our taxpayers, streamline our processes, while at the same time increasing our collection rates. This revamped process and workflow for individual accounts has been completed but we are in the process of revamping them for our businesses. Revamping processes and procedures take an enormous amount of time, but once completed, we should achieve our goals. 2024 will mark the 5<sup>th</sup> full year of this revamped program for individuals. Overall Collections and filing and payment enforcement definitely happen much faster since the change and collections have also increased significantly. Due to some recent changes in State Law, the City will no longer be able to communicate with taxpayers who forgot to file until after the extension deadline on October 15, 2024 has expired. This change in law will ultimately affect our communications with our



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CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

residents, change how we utilize our staff, and also result in further delays in timely resolving tax situations with non-filers in the same calendar year.

We will also keep a close eye on the State's initiative to either further amend the municipalities' authority to set most of their own tax laws and/or possibly take over the City's municipal collection of income taxes. If the State is successful in either, we believe the effects will be felt city-wide and could potentially be detrimental to all City services, including police, fire and streets, which are dependent on the City income tax collections. We pride ourselves in knowing and understanding our customer base to optimize the collection of all income taxes. Although we acknowledge that additional technological costs will be necessary as we move forward, we also strongly believe that no one else could provide the level of customer service and achieve the collection rates that our own internal department has achieved. Additionally, we believe we can do all of this at a cheaper cost which puts us at a competitive advantage over our competitors.

### ***Association, Conference & Training:***

This line will account for OATA conferences, memberships as well as professional development for Associates to gain or maintain certifications.

### ***Purchased Services:***

Legal Costs: These expenses are paid to a 3<sup>rd</sup> party. For tax years 2015 and prior, generally the City is reimbursed during the collection/legal process. Due to state law changes, tax years 2016 and after, the City can only be reimbursed for collection costs if it is included in a judgement. This has increased costs for this line item for several years. The City's collection agency does extremely well in enforcing compliance. Our last negotiated contract addendum with our collection agency was in the summer of 2018. Those amended sections addressed our ability to handle state law changes while keeping the costs to our community as low as possible. Ultimately it is our goal to protect the integrity of this process, enforce the laws and collect the most money. Any reduction in collections only harms the community and its taxpayers as they ultimately pay for the government services or infrastructure improvements provided. We will continue to think of alternative methods that make sense for the situation and closely monitor any new law changes.

Postage: The Income Tax Department mails out quarterly tax estimate forms to its customers including residents and local businesses. In addition, the Tax Office mails out annual return postcards, assessments and various correspondences. We are constantly looking for new innovative and cost saving ways to deliver this information to our residents and local businesses. Specific postage costs are no longer broken down through our internal postage meter to save money on software and maintenance. However, the tax office is charged for estimated postage costs used. The Tax Office tried a new pilot program in 2021 to save on some postage costs and is following that same plan to date.

Equipment Service Contract: This line will account for Lexis-Nexis and Municipal Income Tax Software (MITS)/ACH receipt annual maintenance. This line also includes additional costs associated with e-file and e-pay software.

Insurance: This expense covers the costs of life insurance on full-time employees and the general liability insurance of the entire department, including equipment, specific bonds and general liability coverage.

Reimbursement of Board Members: This will cover any requested review cases @ \$55/meeting per member. There are 3 members and we reasonably expect that 4 meetings will occur this year.

### ***Office Supplies & Materials:***

Incidentals: This line will cover the miscellaneous items that pop up during the year such as Notary Public reimbursements and other unpredictable or immaterial expenses.

Office Supplies: Income tax forms that the Department purchases and mails out to residents, miscellaneous office supplies (i.e. pens, folders, storage boxes and binders), paper products, printer supplies (i.e. toner, ribbons, etc.) will be posted to this line.

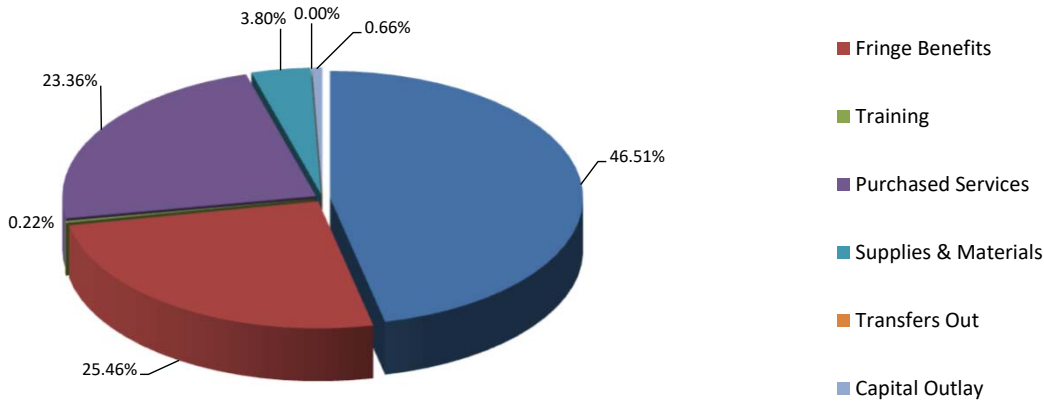


**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

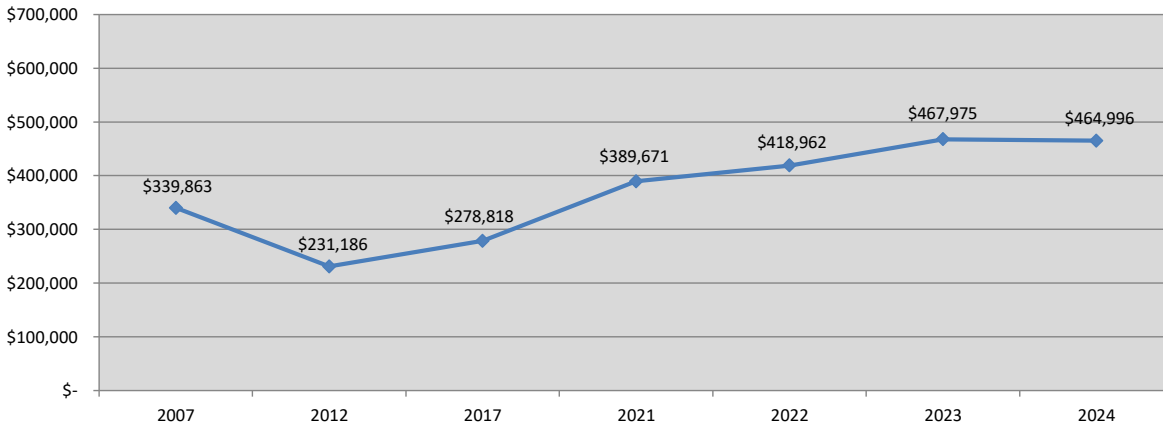
**Fund:** General Fund  
**Department:** Income Tax Department  
**Fund Number:** 001-0720

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 171,967	\$ 114,627	\$ 151,908	\$ 182,683	\$ 195,455	\$ 209,648	\$ 216,279
Fringe Benefits	121,581	48,510	66,848	84,160	103,531	130,303	118,407
Training	111	79	674	50	40	1,000	1,000
Purchased Services	28,092	36,327	37,051	93,744	105,029	104,374	108,610
Supplies & Materials	13,097	11,284	13,339	18,666	11,826	17,900	17,650
Transfers Out	-	17,000	5,000	7,000	3,000	2,000	-
Capital Outlay	5,015	3,359	4,000	3,368	81	2,750	3,050
<b>\$</b>	<b>339,863</b>	<b>231,186</b>	<b>278,818</b>	<b>389,671</b>	<b>418,962</b>	<b>467,975</b>	<b>464,996</b>
Percentage Change	n/a	n/a	n/a	n/a	7.52%	11.70%	-0.64%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	8.43%	11.06%	-0.70%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

- a. In March 2019, the City implemented a new efile/epayment solution.
- b. During 2017, 2018 & 2020 the Tax Office had several vacancies throughout the year causing costs to be much lower than anticipated.
- c. State Law changed not allowing for collection costs to be passed onto the delinquent taxpayer unless awarded through a court judgment. As a result the City anticipates collection costs to increase substantially in 2019 and beyond. Especially if the case is not run through a court. The City plans to combat the increased costs by attempting to collect on a delinquent accounts with internal staff to the best of our ability. Furthermore, we will request the collection agency to sue on all delinquent cases after 14 days of being filed with the agency. Our hope is these efforts will keep collection costs below \$80,000 during 2024.
- d. 2021 includes unemployment claims.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Income Tax Department  
**Fund Number:** 001-0720

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0720-51169	Tax Manager (Chief Clerk)	\$ 44,389.84	\$ 44,247.22	\$ 51,295.57	\$ 52,921.32	\$ 54,399.18
001-0720-51170	Tax Clerk II	127,187.32	28,951.18	56,922.44	89,117.84	92,641.60
001-0720-51173	Clerk II Part-Time	-	40,939.77	37,763.82	36,571.27	40,737.38
001-0720-51198	Overtime	389.90	488.91	5,925.69	4,072.68	7,676.49
<i>Total Personal Services</i>		\$ 171,967.06	\$ 114,627.08	\$ 151,907.52	\$ 182,683.11	\$ 195,454.65
<i>Fringe Benefits</i>						
001-0720-52002	Longevity	4,718.42	-	500.00	1,392.05	10,250.00
001-0720-52222	Deferred Compensation	2,219.36	-	-	-	-
001-0720-52223	PERS	42,173.86	23,795.82	32,379.05	40,638.42	45,244.56
001-0720-52225	No Medical Coverage Pay	300.00	545.55	1,500.00	1,500.00	1,500.00
001-0720-52226	Meditax	1,444.27	1,651.74	2,159.41	2,641.69	2,938.97
001-0720-52228	Sick Buy Back	2,400.89	-	-	1,098.15	1,087.00
001-0720-52231	Wellness	-	-	1,800.00	2,650.00	2,650.00
001-0720-52240	Vacation Payout	-	-	-	-	-
001-0720-52274	Worker's Compensation	9,616.02	3,918.14	2,197.00	2,413.99	2,023.18
001-0720-52275	Hospitalization	58,708.08	16,902.16	26,312.17	31,826.12	37,837.28
001-0720-52280	Ret Leave Payout (Per ORC)	-	1,696.69	-	-	-
001-0720-53258	Association, Conference & Training	111.00	79.36	673.83	50.00	40.00
<i>Total Fringe Benefits</i>		\$ 121,691.90	\$ 48,589.46	\$ 67,521.46	\$ 84,210.42	\$ 103,570.99
<i>Purchased Services</i>						
001-0720-54219	Process Server	1,750.00	(50.00)	-	-	-
001-0720-54233	Legal Fees	200.00	5,965.82	12,418.26	63,576.86	71,967.75
001-0720-54234	Pre-Employment Expenses	-	-	135.00	49.00	49.00
001-0720-54246	Postage	17,515.01	22,541.27	15,129.30	17,777.31	19,298.83
001-0720-54253	Equipment Service Contract	6,802.80	6,524.00	7,712.86	10,405.00	11,900.00
001-0720-54272	Insurance	1,414.20	1,235.86	1,380.15	1,770.77	1,813.23
001-0720-55215	Reimbursement of Board Members	410.00	110.00	275.00	165.00	-
<i>Total Purchased Services</i>		\$ 28,092.01	\$ 36,326.95	\$ 37,050.57	\$ 93,743.94	\$ 105,028.81
<i>Office Supplies &amp; Materials</i>						
001-0720-55239	Incidentals	-	1,613.20	-	5,779.45	46.61
001-0720-55242	Office Supplies	13,097.02	9,670.53	13,338.59	12,870.89	11,779.27
001-0720-55250	Interest Costs - on refunds per ORC	-	-	-	15.44	-
<i>Total Office Supplies &amp; Materials</i>		\$ 13,097.02	\$ 11,283.73	\$ 13,338.59	\$ 18,665.78	\$ 11,825.88
<i>Transfers Out</i>						
001-0720-99999	Transfer Out : Five Year Capital Plan	-	17,000.00	5,000.00	7,000.00	3,000.00
<i>Total Transfers Out</i>		\$ -	\$ 17,000.00	\$ 5,000.00	\$ 7,000.00	\$ 3,000.00
<b>Total Operation Appropriations</b>		<b>\$ 334,847.99</b>	<b>\$ 227,827.22</b>	<b>\$ 274,818.14</b>	<b>\$ 386,303.25</b>	<b>\$ 418,880.33</b>
<i>Five Year Capital Plan Expenditures</i>						
915-0720-56252	Capital Outlay	5,014.64	3,358.60	4,000.00	3,368.00	81.36
<i>Total Capital Equipment</i>		\$ 5,014.64	\$ 3,358.60	\$ 4,000.00	\$ 3,368.00	\$ 81.36
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 339,862.63</b>	<b>\$ 231,185.82</b>	<b>\$ 278,818.14</b>	<b>\$ 389,671.25</b>	<b>\$ 418,961.69</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Income Tax Department  
**Fund Number:** 001-0720

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0720-51169	Tax Manager (Chief Clerk)	\$ 56,688.00	\$ 56,688.00	\$ 58,392.00	\$ 58,392.00
001-0720-51170	Tax Clerk II	95,015.00	95,015.00	97,872.00	97,872.00
001-0720-51173	Clerk II Part-Time	46,088.00	46,088.00	47,815.00	47,815.00
001-0720-51198	Overtime	11,857.00	11,857.00	12,200.00	12,200.00
<i>Total Personal Services</i>		<b>\$ 209,648.00</b>	<b>\$ 209,648.00</b>	<b>\$ 216,279.00</b>	<b>\$ 216,279.00</b>
<i>Fringe Benefits</i>					
001-0720-52002	Longevity	1,700.00	1,700.00	2,453.00	2,453.00
001-0720-52222	Deferred Compensation	-	-	1,752.00	1,752.00
001-0720-52223	PERS	46,392.00	46,567.00	48,478.00	48,478.00
001-0720-52225	No Medical Coverage Pay	-	-	-	-
001-0720-52226	Meditax	3,125.00	3,125.00	3,235.00	3,235.00
001-0720-52228	Sick Buy Back	1,152.00	1,152.00	1,424.00	1,424.00
001-0720-52231	Wellness	2,900.00	2,900.00	2,900.00	2,900.00
001-0720-52240	Vacation Payout	-	-	-	-
001-0720-52274	Worker's Compensation	6,464.00	5,464.00	6,637.00	6,637.00
001-0720-52275	Hospitalization	69,395.00	69,395.00	51,528.00	51,528.00
001-0720-52280	Ret Leave Payout (Per ORC)	-	-	-	-
001-0720-53258	Association, Conference & Training	1,000.00	1,000.00	1,000.00	1,000.00
<i>Total Fringe Benefits</i>		<b>\$ 132,128.00</b>	<b>\$ 131,303.00</b>	<b>\$ 119,407.00</b>	<b>\$ 119,407.00</b>
<i>Purchased Services</i>					
001-0720-54219	Process Server	-	-	-	-
001-0720-54233	Legal Fees	67,000.00	66,000.00	70,000.00	70,000.00
001-0720-54234	Pre-Employment Expenses	150.00	150.00	150.00	150.00
001-0720-54246	Postage	21,000.00	21,000.00	21,000.00	21,000.00
001-0720-54253	Equipment Service Contract	14,064.00	14,064.00	14,200.00	14,200.00
001-0720-54272	Insurance	2,500.00	2,500.00	2,600.00	2,600.00
001-0720-55215	Reimbursement of Board Members	660.00	660.00	660.00	660.00
<i>Total Purchased Services</i>		<b>\$ 105,374.00</b>	<b>\$ 104,374.00</b>	<b>\$ 108,610.00</b>	<b>\$ 108,610.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0720-55239	Incidentals	750.00	750.00	500.00	500.00
001-0720-55242	Office Supplies	17,000.00	17,000.00	17,000.00	17,000.00
001-0720-55250	Interest Costs - on refunds per ORC	150.00	150.00	150.00	150.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 17,900.00</b>	<b>\$ 17,900.00</b>	<b>\$ 17,650.00</b>	<b>\$ 17,650.00</b>
<i>Transfers Out</i>					
001-0720-99999	Transfer Out : Five Year Capital Plan	-	2,000.00	-	-
<i>Total Transfers Out</i>		<b>\$ -</b>	<b>\$ 2,000.00</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Operation Appropriations</b>		<b>\$ 465,050.00</b>	<b>\$ 465,225.00</b>	<b>\$ 461,946.00</b>	<b>\$ 461,946.00</b>
<b>Capital Plan Budget vs. Actual</b>					
<i>Five Year Capital Plan Expenditures</i>					
915-0720-56252	Capital Outlay	2,750.00	2,750.00	3,050.00	3,050.00
<i>Total Capital Equipment</i>		<b>\$ 2,750.00</b>	<b>\$ 2,750.00</b>	<b>\$ 3,050.00</b>	<b>\$ 3,050.00</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 467,800.00</b>	<b>\$ 467,975.00</b>	<b>\$ 464,996.00</b>	<b>\$ 464,996.00</b>

# **Parks & Recreation Director**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Parks and Recreation Director Budget Narrative 2024 Operating Budget

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Parks & Recreation Director Responsibilities

The Parks & Recreation Director is responsible for the administration of all facets of the Parks Maintenance and Recreation Department, including the Brunswick Community Recreation & Fitness Center, Senior Services, Building and Grounds Maintenance, and Commemorative Affairs.

### Department Program / Services

Program / Service Name	Program / Service Description
Recreation Department	<p>The Brunswick Community Recreation &amp; Fitness Center (BCRFC) is responsible for the creation and implementation of leisure activities for the residents of Brunswick. This is accomplished by using city buildings and parks, city schools, and through cooperation with sports groups such as but not limited to Brunswick Youth Sports (BYS), Brunswick Soccer Association (BSA), and Brunswick Men's Softball League (BMSL). The Recreation Department produces an online quarterly current and monthly newsletter. Both the current and the newsletter feature programs and events for all ages. It is also responsible for major community events held each year that are free to the public.</p> <p>The BCRFC is a 55,000 square foot building that houses a 25-yard pool with adjustable shallow water floor, men's and women's dry sauna, hot tub, outdoor seasonal wading pool, basketball gymnasium, indoor walking track, dance studio, cardio &amp; strength training areas, multi- purpose room with theatric stage, and meeting rooms. The BCRFC is open daily for members, non-members, residents and non-residents.</p> <p>The Director directly oversees the Recreation Superintendent. The Recreation Superintendent directs and manages the operation and maintenance of the BCRFC.</p>



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CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

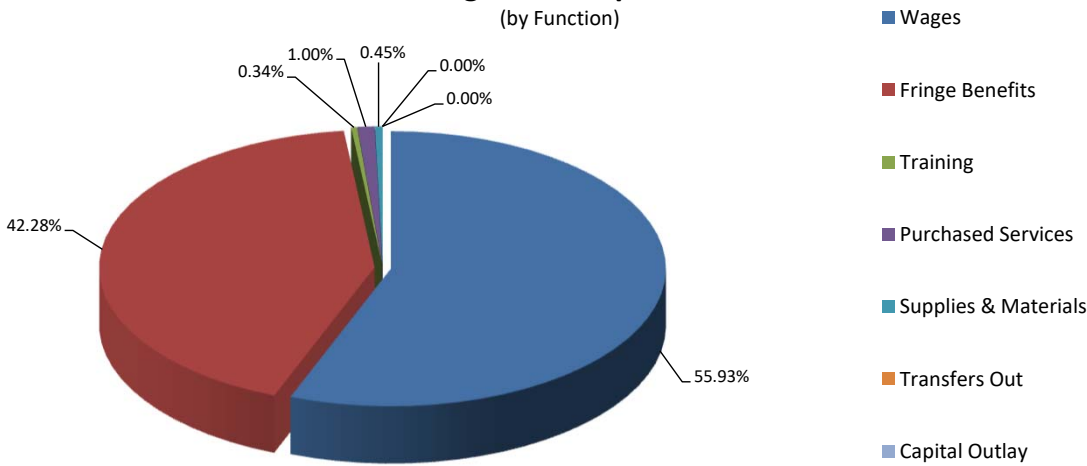
Program / Service Name	Program / Service Description
Parks	<p>The City of Brunswick's numerous parks and 300 plus acres are maintained and improved through this department currently consisting of one full time park technician, three year-round part-time employees and seasonal park employees who generally work during peak months. Due to budget cuts five full-time positions remain vacant or unfilled such as Superintendent of Parks and the Naturalist positions. The Department has filled in some of the full-time reductions with part-time staff. The Parks Department handles all the maintenance in the city parks, including but not limited to skilled trades, building trades, equipment operator, horticulturist, arboriculture, natural resource management, turf management for open space and athletic fields. The Parks Department also handles the grounds maintenance for city hall, police, Town Square (Center &amp; Pearl Road intersection), and welcome signs. In place of the park's naturalist, Medina County Park District offers many nature-based programs to the community which will take place at the Susan Hambley Nature Center at Brunswick Lake Park. Programs offered to schools and community groups are done free of charge.</p>
Budgeting	<p>The Director provides long and short-term guidance and leadership in the preparation of the operating budget for Parks, Recreation, Commemorative Affairs Board and City Hall. The Director provides the capital budget for Parks, Recreation, and Senior Citizens; The Director oversees the outsourced Senior Citizen activities.</p>
Planning	<p>Work with superintendent to develop short range priorities for each of the areas of responsibility and to provide them with goals not only economic in nature but also provide value to the community. Work with the supervisor to provide long term plan for continuing to provide excellent benefits to the community in the maintenance of equipment and facilities.</p>
Commemorative Affairs Board	<p>There shall be a Board of Commemorative Affairs consisting of three qualified electors of the City to be appointed by the Mayor and approved by Council for a term of three years. The function of the Board shall be to encourage the observance of holidays and special events in the City, with the approval of the Administration. The council shall provide funds for the Board to ensure its success. At this time there is no operating Commemorative Affairs Board, the Parks, Recreation, Community Committee has been meeting to discuss community events.</p>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

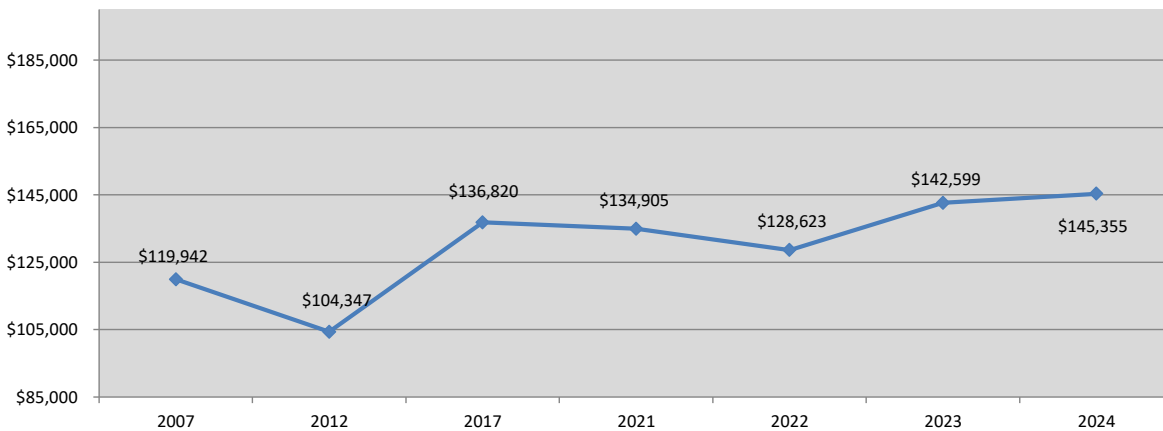
**Fund:** General Fund  
**Department:** Parks & Recreation Director  
**Fund Number:** 001-0800

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 73,527	\$ 72,722	\$ 81,895	\$ 77,889	\$ 70,216	\$ 78,925	\$ 81,299
Fringe Benefits	39,420	28,963	52,117	52,639	56,020	59,224	61,456
Training	1,225	-	-	-	300	500	500
Purchased Services	5,401	1,190	809	988	991	1,450	1,450
Supplies & Materials	144	222	-	1,389	29	500	650
Transfers Out	-	1,250	2,000	2,000	-	-	-
Capital Outlay	224	-	-	-	1,068	2,000	-
<b>\$</b>	<b>119,942</b>	<b>104,347</b>	<b>136,820</b>	<b>134,905</b>	<b>128,623</b>	<b>142,599</b>	<b>145,355</b>
Percentage Change	n/a	n/a	n/a	n/a	-4.66%	10.87%	1.93%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	-5.45%	10.23%	3.38%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

In July 2021, Parks & Rec Director resigned. In October 2021, the City Manager appointed a new Parks & Recreation Director.

Family health insurance was offered and selected since 2014. A requirement of Affordable Care Act. 2024 coverage not yet selected but expected to be the same coverage as in previous year.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Parks & Recreation Director  
**Fund Number:** 001-0800

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0800-51040	Parks & Recreation Director	\$ 73,527.19	\$ 72,721.85	\$ 81,894.86	\$ 77,888.95	\$ 70,215.88
001-0800-51150	Administrative Assistant	-	-	-	-	-
<i>Total Personal Services</i>		\$ 73,527.19	\$ 72,721.85	\$ 81,894.86	\$ 77,888.95	\$ 70,215.88
<i>Fringe Benefits</i>						
001-0800-52002	Longevity	190.11	1,500.00	1,900.00	1,827.12	3,500.00
001-0800-52222	Deferred Compensation	2,205.84	3,635.98	4,094.82	3,860.41	3,510.87
001-0800-52223	PERS	17,588.89	18,663.74	21,047.19	20,342.05	18,453.03
001-0800-52224	Uniform Allowance	-	-	-	-	-
001-0800-52225	<i>No Medical Coverage Pay</i>	-	750.00	-	-	-
001-0800-52228	Sick Buy-Back	-	313.33	-	-	-
001-0800-52226	Meditax	1,070.15	1,090.32	1,169.78	1,105.33	1,032.22
001-0800-52231	Wellness	-	-	600.00	800.00	800.00
001-0800-52274	Worker's Compensation	4,268.62	1,536.33	797.49	960.72	568.46
001-0800-52275	Hospitalization	14,096.88	1,473.60	22,507.42	23,743.09	28,155.14
001-0800-53258	Association, Conference & Training	1,225.00	-	-	-	300.00
<i>Total Fringe Benefits</i>		\$ 40,645.49	\$ 28,963.30	\$ 52,116.70	\$ 52,638.72	\$ 56,319.72
<i>Purchased Services</i>						
001-0800-54243	Repair & Maintenance	4,176.07	-	-	-	-
001-0800-54246	Postage	18.15	274.60	-	-	-
001-0800-54253	Equipment Service Contract	367.94	-	-	-	-
001-0800-54272	Insurance	839.14	915.36	808.88	987.85	990.83
<i>Total Purchased Services</i>		\$ 5,401.30	\$ 1,189.96	\$ 808.88	\$ 987.85	\$ 990.83
<i>Office Supplies &amp; Materials</i>						
001-0800-55239	Incidentals	144.00	221.73	-	1,389.00	28.68
001-0800-55242	Office Supplies	-	-	-	-	-
001-0800-55300	Fuel	<Include w/ R&M>	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ 144.00	\$ 221.73	\$ -	\$ 1,389.00	\$ 28.68
<i>Transfers Out</i>						
001-0800-99999	Transfer Out : Five Year Capital Plan	-	1,250.00	2,000.00	2,000.00	-
<i>Total Transfers Out</i>		\$ -	\$ 1,250.00	\$ 2,000.00	\$ 2,000.00	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 119,717.98</b>	<b>\$ 104,346.84</b>	<b>\$ 136,820.44</b>	<b>\$ 134,904.52</b>	<b>\$ 127,555.11</b>
<i>Five Year Capital Plan Expenditures</i>						
916-0800-56252	Capital Outlay	223.75	-	-	-	1,068.32
<i>Total Capital Equipment</i>		\$ 223.75	\$ -	\$ -	\$ -	\$ 1,068.32
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 119,941.73</b>	<b>\$ 104,346.84</b>	<b>\$ 136,820.44</b>	<b>\$ 134,904.52</b>	<b>\$ 128,623.43</b>

**Footnote:**  
 Family health insurance was offered and selected since 2014. 2024 coverage not yet selected but expected to be the same.

In July 2021, Parks & Rec Director resigned. In October 2021, the City Manager appointed a new Parks & Recreation Director.

2021 includes unemployment costs from the State of Ohio.



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Parks & Recreation Director  
**Fund Number:** 001-0800

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0800-51040	Parks & Recreation Director	\$ 78,925.00	\$ 78,925.00	\$ 81,299.00	\$ 81,299.00
001-0800-51150	Administrative Assistant	-	-	-	-
<i>Total Personal Services</i>		\$ 78,925.00	\$ 78,925.00	\$ 81,299.00	\$ 81,299.00
<i>Fringe Benefits</i>					
001-0800-52002	Longevity	1,000.00	1,000.00	1,200.00	1,200.00
001-0800-52222	Deferred Compensation	3,947.00	3,947.00	4,065.00	4,065.00
001-0800-52223	PERS	20,129.00	20,129.00	20,776.00	20,776.00
001-0800-52224	Uniform Allowance			250.00	250.00
001-0800-52225	<i>No Medical Coverage Pay</i>	-	-	-	-
001-0800-52228	Sick Buy-Back	-	-	-	-
001-0800-52226	Meditax	1,175.00	1,175.00	1,212.00	1,212.00
001-0800-52231	Wellness	1,050.00	1,050.00	1,050.00	1,050.00
001-0800-52274	Worker's Compensation	2,430.00	2,430.00	2,507.00	2,507.00
001-0800-52275	Hospitalization	29,493.00	29,493.00	30,396.00	30,396.00
001-0800-53258	Association, Conference & Training	500.00	500.00	500.00	500.00
<i>Total Fringe Benefits</i>		\$ 59,724.00	\$ 59,724.00	\$ 61,956.00	\$ 61,956.00
<i>Purchased Services</i>					
001-0800-54243	Repair & Maintenance	-	-	-	-
001-0800-54246	Postage	-	-	-	-
001-0800-54253	Equipment Service Contract	-	-	-	-
001-0800-54272	Insurance	1,450.00	1,450.00	1,450.00	1,450.00
<i>Total Purchased Services</i>		\$ 1,450.00	\$ 1,450.00	\$ 1,450.00	\$ 1,450.00
<i>Office Supplies &amp; Materials</i>					
001-0800-55239	Incidentals	300.00	300.00	150.00	150.00
001-0800-55242	Office Supplies	-	-	-	-
001-0800-55300	Fuel	200.00	200.00	500.00	500.00
<i>Total Office Supplies &amp; Materials</i>		\$ 500.00	\$ 500.00	\$ 650.00	\$ 650.00
<i>Transfers Out</i>					
001-0800-99999	Transfer Out : Five Year Capital Plan	-	-	-	-
<i>Total Transfers Out</i>		\$ -	\$ -	\$ -	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 140,599.00</b>	<b>\$ 140,599.00</b>	<b>\$ 145,355.00</b>	<b>\$ 145,355.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
916-0800-56252	Capital Outlay	2,000.00	2,000.00	-	-
<i>Total Capital Equipment</i>		\$ 2,000.00	\$ 2,000.00	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 142,599.00</b>	<b>\$ 142,599.00</b>	<b>\$ 145,355.00</b>	<b>\$ 145,355.00</b>

**Footnote:**  
 Family health insurance was offered and selected since 2014. 2024 coverage not yet selected but expected to be the same.

# **Senior Activities**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Senior Activities Budget Narrative 2024 Operating Budget

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### **Budget Highlight:**

Council is expected to continue its contract with the Medina County Office for Older Adults to operate the senior activities for the City. Annual costs will be accounted for in the Recreation Center Fund #131. This would allow for the synchronization of senior services at the County with those of the City for a relatively low annual cost. The County will also handle all transactions regarding senior trips and activities, therefore no receipt and/or expenditure activity for senior activities beyond the cost of the contract will be necessary.

If approved, the Parks and Recreation Director will be the liaison for the City of Brunswick and will ensure the program is operating within the standards established by the Department.

### **Recent History of Senior Activities:**

Beginning in 2011, senior citizen activities were handled by an outside 3rd party at little or no cost to the City as a result of cost reductions. The Senior Citizen Coordinator position was also not replaced at that same time. Since 2012 the City began accepting senior citizen trip money thru the Recreation Center without adding additional staff. Collections were remitted to a 3rd party administrator to handle all senior activities and related trips. The expenditures for this activity are reflected through 2013. In 2014, City Council moved senior activities to the Recreation Center Fund #131 per Ord #113-13 to allow for a more simplified accounting and senior trip collection processes. Beginning in 2016 and thereafter, the City has entered into a contract with Medina County to handle senior activities for the City of Brunswick while at the same time synchronizing senior services and activities at the County level.



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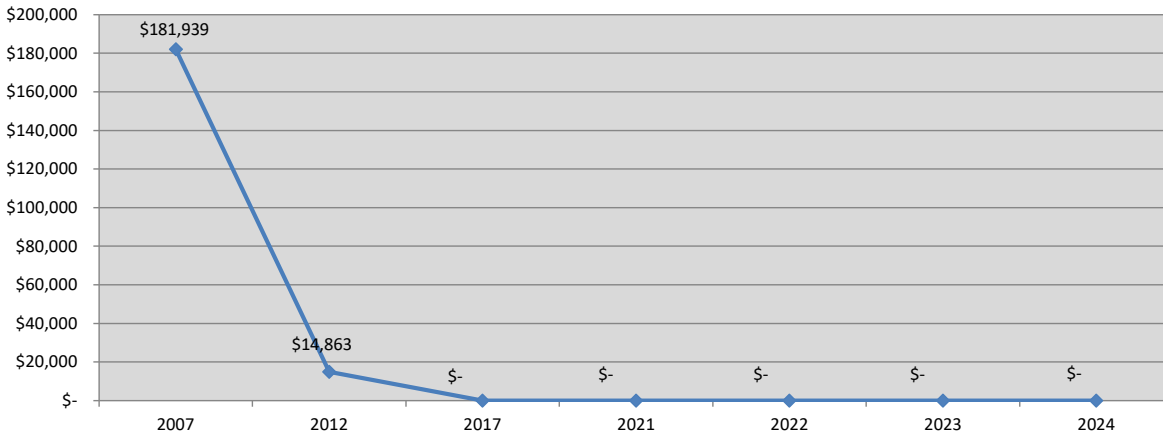
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**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Senior Activities Department  
**Fund Number:** 001-0820

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 28,457	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	5,672	-	-	-	-	-	-
Training	636	-	-	-	-	-	-
Purchased Services	146,426	14,863	-	-	-	-	-
Supplies & Materials	443	-	-	-	-	-	-
Transfers Out	200	-	-	-	-	-	-
Capital Outlay	105	-	-	-	-	-	-
<b>\$</b>	<b>181,939</b>	<b>14,863</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
Percentage Change	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Operations Only (no Capital)	n/a	n/a	n/a	n/a	n/a	n/a	n/a

### Historical Department Spending



Beginning in 2011 Senior Citizen activities was handled by an outside 3rd party at little or no cost to the City as a result of the ERI plan. The Senior Citizen Coordinator position, as a result, was eliminated. However, in 2012 and beyond, the City did began accepting senior citizen trip money again thru the Rec Center and then remitted to the 3rd party administering the trips until 2014. In 2014, Council moved any Senior Activity to the Recreation Center Fund #131 per Ord #113-13 to allow for a more simplified accounting and senior trip collection processes.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Senior Activities Department  
**Fund Number:** 001-0820

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0820-51086	Senior Citizen Coordinator Part-Time	\$ 27,968.82	2014 - 2013 operations outsourced. \$\$ collected for trips in=out	Moved Senior Activity to Fund #131 in 2014 per Ord #113-13.	Moved Senior Activity to Fund #131 in 2014 per Ord #113-13.	Moved Senior Activity to Fund #131 in 2014 per Ord #113-13.
001-0820-51197	Program Supervisor Part-Time	488.44				
<i>Total Personal Services</i>		\$ 28,457.26	\$ -	\$ -	\$ -	\$ -
<i>Fringe Benefits</i>						
001-0820-52223	PERS	3,928.62	-	-	-	-
001-0820-52226	Meditax	401.04	-	-	-	-
001-0820-52274	Worker's Compensation	1,342.45	-	-	-	-
001-0820-52279	ERI Program (OPERS)	-	-	-	-	-
001-0820-52280	ERI Leave Program (Per ORC)	-	-	-	-	-
001-0820-53258	Association, Conference & Training	635.57	-	-	-	-
<i>Total Fringe Benefits</i>		\$ 6,307.68	\$ -	\$ -	\$ -	\$ -
<i>Purchased Services</i>						
001-0820-53286	Senior Activities	144,934.34	14,863.00	-	-	-
001-0820-54246	Postage	685.14	-	-	-	-
001-0820-54253	Equipment Service Contract	634.79	-	-	-	-
001-0820-54272	Insurance	171.38	-	-	-	-
<i>Total Purchased Services</i>		\$ 146,425.65	\$ 14,863.00	\$ -	\$ -	\$ -
<i>Office Supplies &amp; Materials</i>						
001-0820-55239	Incidentals	-	-	-	-	-
001-0820-55242	Office Supplies	443.16	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ 443.16	\$ -	\$ -	\$ -	\$ -
<i>Transfers Out</i>						
001-0820-99999	Transfer Out : Five Year Capital Plan	200.00	-	-	-	-
<i>Total Transfers Out</i>		\$ 200.00	\$ -	\$ -	\$ -	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 181,833.75</b>	<b>\$ 14,863.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Five Year Capital Plan Expenditures</i>						
917-0820-56252	Capital Outlay	105.07	-	-	-	-
917-0820-99999	Transfer Out GF	-	-	-	-	-
<i>Total Capital Equipment</i>		\$ 105.07	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 181,938.82</b>	<b>\$ 14,863.00</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Footnote:**  
Beginning in 2011 Senior Citizen activities was handled by an outside 3rd party at little or no cost to the City as a result of the ERI plan. The Senior Citizen Coordinator position, as a result, was eliminated. However, in 2012 and beyond, the City began accepting senior citizen trip money again thru the Rec Center and then remitted to the 3rd party administering the trips until 2014. In 2014, the City moved all Senior Activity into the Recreation Center Fund #131 per Ord #113-13.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Senior Activities Department  
**Fund Number:** 001-0820

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0820-51086	Senior Citizen Coordinator Part-Time	Moved Senior Activity to Fund #131 in 2014 per Ord #113-13.	Moved Senior Activity to Fund #131 in 2014 per Ord #113-13.	Moved Senior Activity to Fund #131 in 2014 per Ord #113-13.	
001-0820-51197	Program Supervisor Part-Time				
<i>Total Personal Services</i>		\$ -	\$ -	\$ -	\$ -
<i>Fringe Benefits</i>					
001-0820-52223	PERS	-	-	-	-
001-0820-52226	Meditax	-	-	-	-
001-0820-52274	Worker's Compensation	-	-	-	-
001-0820-52279	ERI Program (OPERS)	-	-	-	-
001-0820-52280	ERI Leave Program (Per ORC)	-	-	-	-
001-0820-53258	Association, Conference & Training	-	-	-	-
<i>Total Fringe Benefits</i>		\$ -	\$ -	\$ -	\$ -
<i>Purchased Services</i>					
001-0820-53286	Senior Activities	-	-	-	-
001-0820-54246	Postage	-	-	-	-
001-0820-54253	Equipment Service Contract	-	-	-	-
001-0820-54272	Insurance	-	-	-	-
<i>Total Purchased Services</i>		\$ -	\$ -	\$ -	\$ -
<i>Office Supplies &amp; Materials</i>					
001-0820-55239	Incidentals	-	-	-	-
001-0820-55242	Office Supplies	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ -	\$ -	\$ -	\$ -
<i>Transfers Out</i>					
001-0820-99999	Transfer Out : Five Year Capital Plan	-	-	-	-
<i>Total Transfers Out</i>		\$ -	\$ -	\$ -	\$ -
<b>Total Operation Appropriations</b>		\$ -	\$ -	\$ -	\$ -
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request</b>	<b>Capital Recom.</b>
<i>Five Year Capital Plan Expenditures</i>					
917-0820-56252	Capital Outlay	-	-	-	-
917-0820-99999	Transfer Out GF	-	-	-	-
<i>Total Capital Equipment</i>		\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ -

**Footnote:**  
Beginning in 2011 Senior Citizen activities was handled by an outside 3rd party at little or no cost to the City as a result of the ERI plan. The Senior Citizen Coordinator position, as a result, was eliminated. However, in 2012 and beyond, the City began accepting senior citizen trip money again thru the Rec Center and then remitted to the 3rd party administering the trips until 2014. In 2014, the City moved all Senior Activity into the Recreation Center Fund #131 per Ord #113-13.

# **General Fund Administration**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## General Fund Administration Budget Narrative 2024 Operating Budget Narrative

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Administration Department Definition

The Administration Department houses the shared costs of all the General Fund departments, not assignable directly to any one department's operations (see detail below). The primary reason for the department is to simplify account postings and to centralize certain General Fund purchased services.

From a historical perspective, beginning in 2010 and each year thereafter, any and all utility costs specific to any non-General Fund department buildings have been accounted for in their specific Fund.

### Budget Highlights

See the detail listed below for the line item descriptions and budget amounts:

#### *Purchased Services*

##### *Banking & Credit Card Fees:*

The City incurs banking fees as a result of various banking services provided and maintaining our credit card transactions at City Hall. The City can lower or offset some of those fees if a certain cash balance is maintained in the City's general checking account. Depending on interest rates on overnight sweep accounts or other short-term investment options, it may be advantageous to pay for the banking fees and invest available funds instead. There is no crystal ball to consistently predict interest rates, however, the City Administration monitors the Federal Reserve discussions and will look for the best possible option of whether to invest or reduce costs with available short-term cash. The Finance Office will continue to monitor interest rates and cash flow needs to determine the best strategy. For the past couple of years and again in 2024, banking fees posted to this account are expected to be higher than historical averages since fees are increasing and the compensating balances interest rates to cover banking fees are expected to remain on the lower end.

In 2019, the City implemented an electronic payment option for income tax filers who file on-line. If the customer chooses to pay via an electronic check, then the City will cover the cost of that transaction and it has been included in the budget proposal. If the customer chooses to pay via a credit card, a service fee is passed along to the customer at the time of the transaction and is thus excluded from the budget proposal. The fees are recorded in this account since the services are offered from the General Fund.

In the summer 2020, the City implemented an electronic payment option for refuse and storm water bills. If the customer chooses to pay via an electronic check, then the City will cover the cost of that transaction but will be posted to the Refuse or Stormwater Fund. This is because the activity relating to the charge is also housed in the Refuse or Stormwater Funds. If the customer chooses to pay via a credit card, a service fee is passed along to the customer at the time of the transaction and is thus excluded from the budget proposal.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>



### *Revenue Sharing:*

Absent of an agreement, Ohio Revised Code, Section 5709.82(D) states, “annually, the legislative authority of a municipal shall pay to the city school district within the territory of which the exempted property is located an amount equal to fifty per cent of the difference between the amount of taxes levied and collected by the municipal corporation on the incomes of “new employees” in the calendar year ending on the day the payment is required to be made. If the amount of those taxes must be estimated at the time the payment is made, payments in subsequent years shall be adjusted to compensate for any departure of those estimates from the actual amount of those taxes

The City’s most recent revenue sharing agreement with the Brunswick City School District was adopted via Ordinance #39-2023 by City Council on May 22, 2023. The revenue sharing agreement is a five-year agreement and covers 2023-2027. Changes to the City’s income tax rate, new or expiring community reinvestment agreements and eligible business payrolls may affect whether the eligible payment would increase or decrease from year to year to the next. The City currently has a gross income tax of 2.00%.

### *Equipment Service Contract:*

The City accounts for various equipment service contracts not directly attributable to any specific department such as copier leases, maintenance, etc. The City also has Council agenda software, which allowed for a faster, more intuitive way to automate Council agendas, minutes, and the sharing of that content to our constituents in a more timely and efficient manner. The maintenance costs for this software have been included in this line item. The automation of the City’s payroll system was also initiated a couple of years ago with the goal to further automate other manual paper processes and has worked out tremendously well. Various information technology contracts with Microsoft products, email, storage and protection services are also included.

Costs that used to be allocated to various departments for software used by all departments have since returned to the General Administration Account in late 2016 and for all subsequent years as it has become nearly impossible to fairly allocate software maintenance costs fairly and consistently. This is one of the reasons this line item’s reported or estimated costs are higher in the past few years. However, much of the apparent increase being a reallocation of existing costs from other budgeted areas and not necessarily represent new or additional costs.

Beginning in 2022, costs associated with the City’s investment advisory contract were reallocated to the General Administration Account from the Finance Department Account. The reallocation of costs was because interest revenues do not directly and solely benefit just the Finance Department but rather all Departments, capital plans, etc.

### *Advertising:*

The City pays for advertising for various legal reasons and for promotional reasons. The City is required to advertise for all its public meetings, bid openings and other public requirements.

### *CAFR Development:*

This line, as its title indicates, covers the cost to contract out with the State Auditor’s Local Government Services for their assistance in preparing the City’s annual financial report along with printing costs, etc. This report is required by State law and is audited each year. Also, the City participates in the Government Finance Officers Association’s Certificate of Achievement in Excellence in Financial Reporting and also prints a few hard copies of the CAFR. The Finance Department relies almost entirely on electronic versions of the CAFR to keep costs low.

### *Grass Cutting:*

This line accounts for costs associated with mowing an individual’s lawns when certified as a nuisance by the City’s Building Code. These costs, if not paid by the homeowner are generally assessed to the property once a year.

#### *Utilities and Phones:*

This line-item accounts for City Hall's utilities and phones which include water, gas, electric, long-distance and cell phone usage. This line also included the Police buildings utility expenses prior to 2010, however, when all Police expenditures were accounted for in the Police Fund these expenses were no longer included in the General Fund.

#### *Street Lights:*

The City electric utility expenses for lighting its street lights are posted here. The City contracts for a fixed rate for this expense.

#### *Insurance & Public Officials Bonds:*

These expenses have primarily been split out to the various departments within the General Fund (in 2006). However, the premium portion attributable to generic coverage such as the umbrella coverage is still posted here since these are not directly associated with a specific department.

#### *BWC & Medical Insurance Consultants:*

The City utilizes a few consultants to assist the City in either maintaining low or renewable quotes from one year to the next and in some case may even help administer or investigate claim activity, etc.

#### *County Auditor Fees:*

In addition to election expenses, the County Auditor withholds a portion of the City settlements to cover their administrative costs for collecting and distributing those funds back to the local municipalities. This expense continues to be predictable from year to year due to the consistency in City revenue streams from the County, unless there are election costs. The proposed amounts would include an estimate for any potential election costs that could arise.

#### *Flex Spending Administrative Fees:*

These fees are charged to the City to run and oversee the City's IRS Section 529 flexible spending plan.

#### *Audit Contract:*

The City's Audit contract is required by the Auditor of State. The Auditor of State has the authority to audit the City or recommend/allow for an independent accounting firm in good standing to audit the City. The Auditor of State's Office will only allow independent accounting firm(s) to audit a municipality for a ten year period before taking it back under their audit umbrella. The award process to an independent accounting firm is very strict and handled by the Auditor of State with involvement of the City's Finance Department.

With the approval of the Auditor of State's Office and City Council Ordinance 90-2022, the City has engaged, James G. Zupka, independent accounting firm, to provide audit services over five years. The contract covers accounting years 2022-2026.

#### *Incidentals:*

These appropriations cover non-department specific expenses that occur during the year as well as City expenditures for various events and meetings.

#### *Office Supplies:*

This line covers the office supplies that are generally used by all departments, such as copier paper and supplies.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

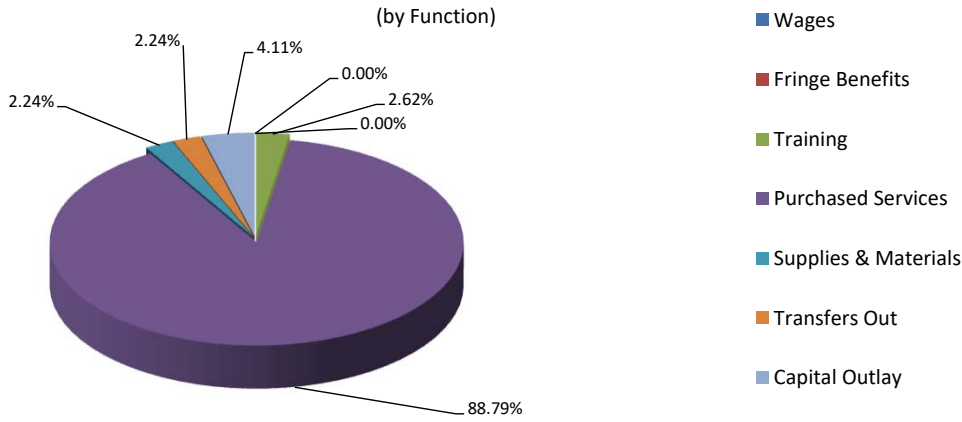
**Fund:** General Fund  
**Department:** Administration Department  
**Fund Number:** 001-0880

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	167	-	-	-	-	-	-
Training	11,597	11,862	18,182	25,510	25,467	33,500	35,000
Purchased Services	889,506	505,452	670,569	728,506	745,850	1,159,677	1,187,597
Supplies & Materials	25,884	7,805	13,375	14,971	10,206	29,950	29,950
Transfers Out	-	95,000	60,000	70,000	50,000	60,000	30,000
Capital Outlay	671	18,588	8,879	41,400	41,143	55,000	55,000
<b>Total</b>	<b>\$ 927,823</b>	<b>\$ 638,706</b>	<b>\$ 771,004</b>	<b>\$ 880,387</b>	<b>\$ 872,666</b>	<b>\$ 1,338,127</b>	<b>\$ 1,337,547</b>

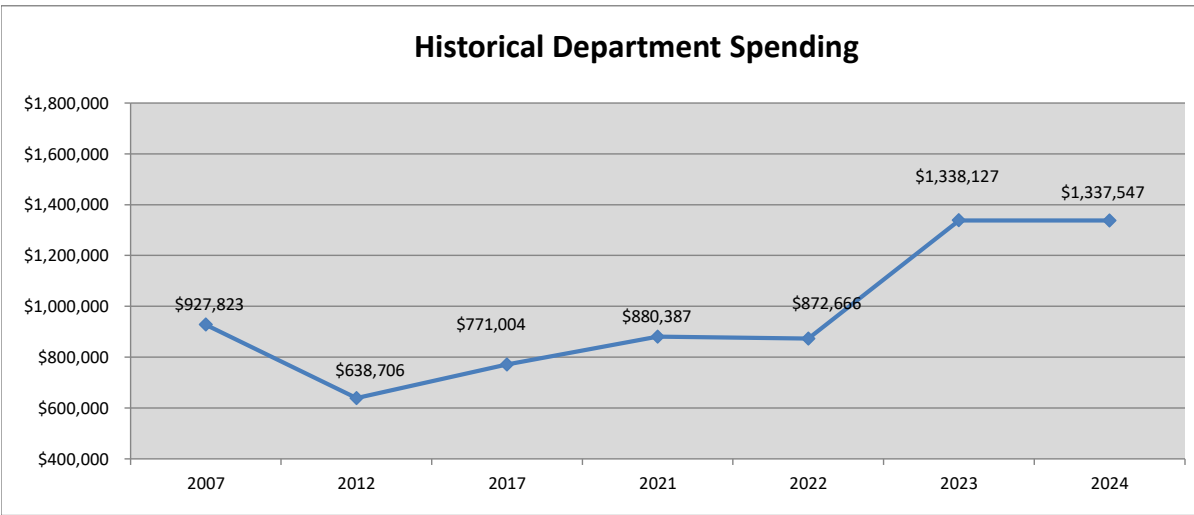
Percentage Change	n/a	n/a	n/a	n/a	-0.88%	53.34%	-0.04%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	-0.89%	54.31%	-0.05%

**Budget Year Expenses**

(by Function)



**Historical Department Spending**



**Footnotes**

- a. In 2007 (and into the future), fringe benefits that had historically been posted to this department as a summary for the General Fund, are now being posted to the individual departments based on the factors that drive the expense totals (i.e. total payroll or total number of employees)
- b. The City negotiated an agreement with the schools for income tax revenue sharing in 2011-2016. During 2008-2010, no income tax revenue sharing was made due to a large prepayment made in 2007 and the remainder in 2011. Total paid to Schools in 2007=\$340,231. City followed ORC for 2017-2018 since no agreement was in place. For 2019-2027, an agreement is in place for a specified dollar amounts.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Administration Department  
**Fund Number:** 001-0880

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Fringe Benefits</i>						
001-0880-52275	Hospitalization	166.50	-	-	-	-
001-0880-53238	Management Training	8,045.60	7,458.50	7,709.90	10,490.00	10,253.00
001-0880-53258	Association, Conference & Training	3,551.02	4,403.20	10,471.80	15,020.00	15,214.00
<i>Total Fringe Benefits</i>		\$ 11,763.12	\$ 11,861.70	\$ 18,181.70	\$ 25,510.00	\$ 25,467.00
<i>Purchased Services</i>						
001-0880-53213	Banking Fees	1,612.11	1,746.56	6,235.06	18,767.74	19,422.26
001-0880-53215	On-line Transactional fees	-	-	-	1,823.75	2,902.05
001-0880-53216	Credit Card Fees	-	-	-	-	-
001-0880-53209	Revenue Sharing	340,230.91	113,000.00	134,935.75	164,900.00	167,700.00
001-0880-53270	Lean Ohio Grant - Training	-	-	36,880.00	-	-
001-0880-54243	Repair & Maintenance	12,674.28	5,494.20	24,969.75	5,380.88	13,283.59
001-0880-54246	Postage	199.39	3,105.00	21,069.97	18,390.95	21,275.92
001-0880-54251	Investment Advisory Contract	-	-	-	-	18,750.00
001-0880-54253	Service Contract	500.79	11,858.31	28,116.63	33,970.14	45,597.54
001-0880-54255	Advertising	14,377.25	2,889.60	6,305.87	5,177.34	3,719.36
001-0880-54260	CAFR Development Contract	10,366.53	12,980.14	10,112.77	11,042.42	14,406.80
001-0880-54261	Grass Cutting / Prop. Maint. Contract	21,520.00	24,680.00	14,350.00	17,606.00	15,750.00
001-0880-54262	NOPEC Energy Conserv. Program	-	-	-	-	-
001-0880-54269	Brunswick Lake Utility - Donations	n/a	-	-	-	-
001-0880-54270	Utilities & Phone	160,564.46	66,100.26	82,610.32	70,486.91	62,967.79
001-0880-54271	Street Lights	61,690.06	55,608.30	57,974.23	63,364.88	65,757.78
001-0880-54272	Insurance	94,213.21	75,365.50	88,972.10	90,947.20	95,596.03
001-0880-54275	Third Party Administrator - BWC	7,980.00	2,735.00	3,370.00	3,645.00	3,830.00
001-0880-54276	Medical Insurance Consultant	20,000.04	20,000.00	20,000.00	20,000.00	20,000.00
001-0880-54278	County Auditor Fees	29,557.85	46,523.95	41,309.19	29,713.84	(6,674.14)
001-0880-54280	Flex Spending Administrative Fees	2,820.00	2,460.00	2,991.00	2,275.50	2,331.00
001-0880-54281	State of Ohio Fees (Local Tax Collection Net	-	-	-	(1,202.61)	-
001-0880-54282	Audit Contract	26,703.17	25,568.50	31,684.80	34,650.00	34,500.00
001-0880-54283	Government Relations Plan	24,500.00	-	-	-	-
001-0880-54284	City / Township Review Agreement	20,580.76	-	-	-	-
001-0880-54285	Professional Service Contract	-	-	21,693.98	79,500.00	57,500.00
001-0880-54341	County EMA Participation	(see Safety Dir)	13,641.60	14,974.20	18,217.20	18,308.85
001-0880-54352	Literature / Newsletter	25,415.00	-	-	-	-
001-0880-54502	Medina Metropolitan Housing Authority	5,000.00	-	-	-	-
001-0880-54504	CHIS Development Consultant	9,000.00	-	-	-	-
001-0880-54506	Off-Site Storage/Removal	(see Safety Dir)	21,694.84	22,013.08	39,848.96	68,925.24
<i>Total Purchased Services</i>		\$ 889,505.81	\$ 505,451.76	\$ 670,568.70	\$ 728,506.10	\$ 745,850.07
<i>Office Supplies &amp; Materials</i>						
001-0880-55235	COVID-19 Supplies	-	-	-	6,428.97	-
001-0880-55239	Incidentals	23,826.14	3,798.87	8,575.71	3,482.32	4,744.57
001-0880-55242	Office Supplies	2,057.61	4,005.66	4,799.55	5,059.97	5,461.70
<i>Total Office Supplies &amp; Materials</i>		\$ 25,883.75	\$ 7,804.53	\$ 13,375.26	\$ 14,971.26	\$ 10,206.27
<i>Transfers Out</i>						
001-0880-99999	Transfer Out : Five Year Capital Plan	-	95,000.00	60,000.00	70,000.00	50,000.00
<i>Total Transfers Out</i>		\$ -	\$ 95,000.00	\$ 60,000.00	\$ 70,000.00	\$ 50,000.00
<b>Total Operation Appropriations</b>		<b>\$ 927,152.68</b>	<b>\$ 620,117.99</b>	<b>\$ 762,125.66</b>	<b>\$ 838,987.36</b>	<b>\$ 831,523.34</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Administration Department  
**Fund Number:** 001-0880

Line Item	Classification /	Actuals				
Account Number	Account Title	2007	2012	2017	2021	2022
	<i>Five Year Capital Plan Expenditures</i>					
918-0880-56252	Equipment	670.68	18,587.66	8,878.62	41,400.11	41,142.66
	<i>Total Capital Equipment</i>	\$ 670.68	\$ 18,587.66	\$ 8,878.62	\$ 41,400.11	\$ 41,142.66
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 927,823.36</b>	<b>\$ 638,705.65</b>	<b>\$ 771,004.28</b>	<b>\$ 880,387.47</b>	<b>\$ 872,666.00</b>

**Footnote:**  
 Note: In 2022-2024, the Investment Advisory contract accounting was moved to General Adm from Finance. Interest revenues are deposited in GF and are used by entire City/General Fund. Int revenues not specific to Finance nor its departmental operations.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Administration Department  
**Fund Number:** 001-0880

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Fringe Benefits</i>					
001-0880-52275	Hospitalization	-	-	-	-
001-0880-53238	Management Training	12,500.00	12,500.00	12,500.00	12,500.00
001-0880-53258	Association, Conference & Training	21,000.00	21,000.00	22,500.00	22,500.00
<i>Total Fringe Benefits</i>		<b>\$ 33,500.00</b>	<b>\$ 33,500.00</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>
<i>Purchased Services</i>					
001-0880-53213	Banking Fees	35,000.00	24,700.00	35,000.00	35,000.00
001-0880-53215	On-line Transactional fees	5,500.00	4,000.00	6,000.00	6,000.00
001-0880-53216	Credit Card Fees	-	-	-	-
001-0880-53209	Revenue Sharing	175,000.00	153,800.00	111,300.00	111,300.00
001-0880-53270	Lean Ohio Grant - Training	-	-	-	-
001-0880-54243	Repair & Maintenance	37,500.00	39,500.00	42,500.00	42,500.00
001-0880-54246	Postage	33,000.00	31,000.00	35,000.00	35,000.00
001-0880-54251	Investment Advisory Contract	21,000.00	21,000.00	23,000.00	23,000.00
001-0880-54253	Service Contract	67,000.00	67,000.00	109,200.00	109,200.00
001-0880-54255	Advertising	7,500.00	7,500.00	7,500.00	7,500.00
001-0880-54260	CAFR Development Contract	20,800.00	16,800.00	20,800.00	20,800.00
001-0880-54261	Grass Cutting / Prop. Maint. Contract	35,000.00	47,700.00	47,700.00	47,700.00
001-0880-54262	NOPEC Energy Conserv. Program	-	-	-	-
001-0880-54269	Brunswick Lake Utility - Donations	-	-	-	-
001-0880-54270	Utilities & Phone	100,000.00	103,826.63	108,000.00	108,000.00
001-0880-54271	Street Lights	75,000.00	88,600.00	91,500.00	91,500.00
001-0880-54272	Insurance	151,000.00	143,000.00	174,040.00	174,040.00
001-0880-54275	Third Party Administrator - BWC	4,250.00	4,250.00	4,300.00	4,300.00
001-0880-54276	Medical Insurance Consultant	20,000.00	20,000.00	24,900.00	24,900.00
001-0880-54278	County Auditor Fees	50,000.00	44,000.00	52,500.00	52,500.00
001-0880-54280	Flex Spending Administrative Fees	4,000.00	4,000.00	4,000.00	4,000.00
001-0880-54281	State of Ohio Fees (Local Tax Collection Net	4,000.00	4,000.00	4,000.00	4,000.00
001-0880-54282	Audit Contract	40,000.00	40,000.00	34,380.00	34,380.00
001-0880-54283	Government Relations Plan	-	-	-	-
001-0880-54284	City / Township Review Agreement	-	-	-	-
001-0880-54285	Professional Service Contract	65,000.00	234,000.00	207,000.00	207,000.00
001-0880-54341	County EMA Participation	19,500.00	34,500.00	19,977.25	19,977.25
001-0880-54352	Literature / Newsletter	-	-	-	-
001-0880-54502	Medina Metropolitan Housing Authority	-	-	-	-
001-0880-54504	CHIS Development Consultant	-	-	-	-
001-0880-54506	Off-Site Storage/Removal	40,000.00	26,500.00	25,000.00	25,000.00
<i>Total Purchased Services</i>		<b>\$ 1,010,050.00</b>	<b>\$ 1,159,676.63</b>	<b>\$ 1,187,597.25</b>	<b>\$ 1,187,597.25</b>
<i>Office Supplies &amp; Materials</i>					
001-0880-55235	COVID-19 Supplies	-	-	-	-
001-0880-55239	Incidentals	15,000.00	17,200.00	17,200.00	17,200.00
001-0880-55242	Office Supplies	12,750.00	12,750.00	12,750.00	12,750.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 27,750.00</b>	<b>\$ 29,950.00</b>	<b>\$ 29,950.00</b>	<b>\$ 29,950.00</b>
<i>Transfers Out</i>					
001-0880-99999	Transfer Out : Five Year Capital Plan	30,000.00	60,000.00	30,000.00	30,000.00
<i>Total Transfers Out</i>		<b>\$ 30,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 30,000.00</b>	<b>\$ 30,000.00</b>
<b>Total Operation Appropriations</b>		<b>\$ 1,101,300.00</b>	<b>\$ 1,283,126.63</b>	<b>\$ 1,282,547.25</b>	<b>\$ 1,282,547.25</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Administration Department  
**Fund Number:** 001-0880

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request</b>	<b>Capital Recom.</b>
	<i>Five Year Capital Plan Expenditures</i>				
918-0880-56252	Equipment	55,000.00	55,000.00	55,000.00	55,000.00
	<i>Total Capital Equipment</i>	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00	\$ 55,000.00
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 1,156,300.00</b>	<b>\$ 1,338,126.63</b>	<b>\$ 1,337,547.25</b>	<b>\$ 1,337,547.25</b>

**Footnote:**

Note: In 2022-2024, the Investment Advisory contract accounting was moved to General Adm from Finance. Interest revenues are deposited in GF and are used by entire City/General Fund. Int revenues not specific to Finance nor its departmental operations.

# **Community Development & Planning**



MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Community Development & Planning 2024 Budget Narrative

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Community Development & Planning Overview

The duties of the Department of Community & Economic Development include assisting in the direction and coordination of the activities of the Planning Division, the Economic Development Division, and the Building Division relative to the growth and development of the City. The Department also prepares comprehensive planning studies and special reports for the Community & Economic Development Director, City Manager, Planning Commission, City Council, and other Boards and Commissions of the City. The Comprehensive Plan Update was adopted by City Council on January 27, 2020, and has been a guide for Zoning Code updates and refinements. A major update of the current Zoning Code is anticipated for 2024.

The Department is overseen by the Community and Economic Development Director (position created in 2015). The Planning & Zoning Coordinator position was converted from a part-time to a full-time position in 2013. Effective January 1, 2023, the City hired a new Planning and Zoning Coordinator, due to the retirement of the previous Coordinator. The new Coordinator, handles both the Planning Commission and Board of Zoning Appeals. Given this new path, an additional part-time position was added in Jan 2023 to assist with training, back-up and a smooth transition of the new Planning and Zoning Coordinator.

### Budget Highlights

The Department offers various programs and services and also assists the Division of Building with administrative matters. Note: The Division of Economic Development is accounted for separately in the General Fund to track specific economic development activity. During the year 2023, Planning has been reviewing the code with outside consultants to develop a scope of work to go out for an RFQ in 2024 to update the entire Planning and Zoning Code. While many text updates in the code have been put into place since Council accepted the update to the comprehensive plan in January 2020, the overall code needs to be reviewed, revised and updated. The work the consultants are conducting will lead to codified being updated. This update is will take the better part of entire year or more to complete and could be \$100,000 or more, in fees for professional services, with legal experts, engineers, and planners to support the update. Many sections of the code have not been updated for more than 20+ years. During the year, Planning may incur additional legal expenses beyond the norm. Therefore it has been proposed to add an additional \$40,000.00 for 2024 should legal advise be needed.

### Departmental Programs / Services

Program / Service Name	Program / Service Description
Citywide Development - Commercial & Residential	The Community and Economic Development Director or designee provides service by responding to requests for information from developers, businesses, community stakeholders, media, educational centers, etc.



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	<p>Proposed development requires a meeting with the Community &amp; Economic Development Director, Planning &amp; Zoning Coordinator, Consulting City Engineer, Chief Building Official, &amp; Fire Chief to review any proposed sketch plans, City requirements, procedures &amp; submission schedules with the developer.</p> <p>The Community and Economic Development Director or designee works as a community liaison regarding topics or concerns that may arise with builder / developer issues, residential questions, or other subjects that may arise.</p>
<p>Planning Commission</p>	<p>Site plan applications are processed for any proposed commercial and industrial projects, residential subdivisions, and any other proposed improvements.</p> <p>Twenty-four (24) meetings are scheduled during the year for Administrative Review and Planning Commission. As COVID-19 restrictions have been lifted, Planning Commission meetings are held in-person with the option of applicants to attend via a virtual WebEx meeting.</p> <p>Rezoning requests, including Special Planning Districts, are processed for residential and commercial development. All property owners within a 500-ft. radius of the parcel to be rezoned are notified by certificate of mailing.</p> <p>Conditional zoning certificate applications are processed, including residential home occupations. All property owners within a 200-ft. radius of the subject property are notified by first class mail.</p> <p>Public hearings are scheduled to inform property owners concerning upcoming projects.</p> <p>Assistance is provided to residents, developers, and businesses requesting lot split/consolidation (Minor Subdivision) applications. Service is also provided by responding to requests for zoning classifications, public records, and code requirements.</p>
<p>Community Development Block Grants (CDBG)</p>	<p>The City, in partnership with the City of Medina, participates in the Ohio Development Services Agency - Community Housing Impact and Preservation (CHIP) Program. This program assists low-to-moderate income residents with preserving and improving housing stock. The Program also provides home repair and home rehabilitation assistance. The Department is a liaison between the residents, the consulting firm that manages the grant (Poggemeyer Design Group), and State of Ohio offices.</p> <p>The City of Brunswick, since 2015, has partnered with the Medina County Department of Planning Services, which administers the Community Development Block Grant (CDBG) Allocation Program. The City is eligible to apply for the grant only in even-number calendar years.</p> <p>In 2022, the City was awarded a grant for \$121,506.00 for the PY 2022 CDBG Allocation Program and carries over to the 2023 year as well, for the resurfacing of Garfield Avenue and a portion of McKinley Avenue. Construction is scheduled to begin in the spring/summer of 2024.</p>

Emergency Management	The Community Development & Planning Department is prepared to assist other City departments, should an emergency arise such as flooding, snow events and other crises.
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**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

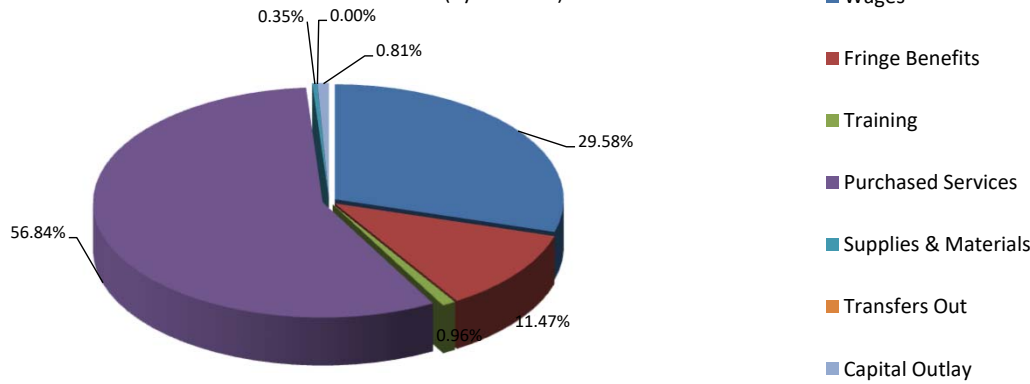
**Fund:** General Fund  
**Department:** Community Development & Planning Division (formerly Development Director & CBO Department)  
**Fund Number:** 001-0900

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 148,202	\$ 60,303	\$ 38,693	\$ 43,879	\$ 45,186	\$ 73,269	\$ 77,096
Fringe Benefits	60,032	20,936	14,238	16,426	22,290	26,154	29,907
Training	2,476	566	955	576	776	346	2,500
Purchased Services	10,053	135,052	6,448	6,014	5,575	52,946	148,150
Supplies & Materials	694	469	426	381	439	900	900
Transfers Out	-	3,500	4,000	6,000	-	500	-
Capital Outlay	6,947	-	533	182	782	2,400	2,100
<b>Total</b>	<b>\$ 228,405</b>	<b>\$ 220,827</b>	<b>\$ 65,292</b>	<b>\$ 73,458</b>	<b>\$ 75,048</b>	<b>\$ 156,515</b>	<b>\$ 260,653</b>

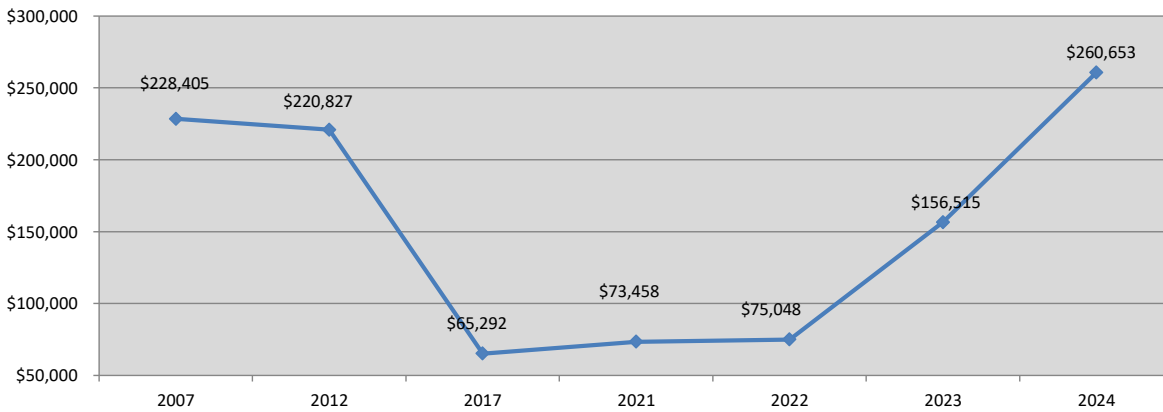
Percentage Change	n/a	n/a	n/a	n/a	2.16%	108.55%	66.54%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	1.35%	107.52%	67.77%

**Budget Year Expenses**

(by Function)



**Historical Department Spending**



**Footnotes**

The City has maintained the Development Director & CBO Position vacant since July 2, 2010 and had a one-time professional services payment of \$125,000 in 2012. In 2013, the City promoted a part-time admin to a new planning and Zoning Coordinator. In 2014, the Admin Asst position/benefits were budgeted 50% in Building and 50% in Development. In 2015, the Admin Asst position/benefits were budgeted 75% in Building and 25% in Development. In summer of 2016, this position was not refilled. Effective Jan 1, 2023, the budget includes a newly added part-time individual to assist in planning activities and to help train new Planning & Zoning Coordinator.

In 2015, per Charter Amendment renamed to the Department of Community and Economic Development, however, for budget purposes the Community Dev and Planning Divisions have remained separate from the Economic Development Division for tracking and accountability reasons through 2024.

In 2023, the City engaged Envision Group to review existing Zoning Codes and most recent Comprehensive Plan and propose an RFP for Zoning Ordinance Revisions. Anticipation that actual Zoning Ordinance Revision process may cost up to \$100,000 additional which is included in the 2024 budget proposal.

2023 & 2024 also include additional legal/professional services for ongoing zoning cases/litigation.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Community Development & Planning Division (formerly Development Director & CBO Department)  
**Fund Number:** 001-0900

Line Item Account Number	Classification / Account Title	2007	2012	Actuals 2017	2021	2022
<i>Personal Services</i>						
001-0900-51040	Development Director / CBO	\$ 90,158.62	\$ -	\$ -	\$ -	\$ -
001-0900-51045	Planning & Zoning Coordinator		\$ -	\$ 38,279.80	\$ 43,879.32	\$ 45,186.32
001-0900-51150	Administrative Assistant	37,225.34	39,437.96	-	-	-
001-0900-51152	Adm Asst Part-Time	20,109.44	20,865.31	413.51	-	-
001-0900-51198	Overtime	708.86	-	-	-	-
<i>Total Personal Services</i>		\$ 148,202.26	\$ 60,303.27	\$ 38,693.31	\$ 43,879.32	\$ 45,186.32
<i>Fringe Benefits</i>						
001-0900-52002	Longevity	416.34	1,300.00	480.82	700.00	3,500.00
001-0900-52222	Deferred Compensation	-	2,087.53	-	-	-
001-0900-52223	PERS	33,391.28	13,649.71	9,538.62	10,845.14	11,846.89
001-0900-52225	No Medical Coverage Pay	750.00	750.00	1,500.00	1,500.00	1,125.00
001-0900-52226	Meditax	2,250.37	948.26	607.27	678.28	732.02
001-0900-52228	Sick Buy Back	3,124.73	736.97	902.99	670.58	776.72
001-0900-52231	Wellness	-	-	600.00	800.00	800.00
001-0900-52274	Worker's Compensation	5,737.27	1,464.00	141.34	787.16	788.45
001-0900-52275	Hospitalization	14,362.08	-	467.04	444.86	2,720.70
001-0900-52280	Retirement Leave ORC	-	-	-	-	-
001-0900-53258	Association, Conference & Training	1,715.70	375.88	695.00	576.00	776.00
001-0900-53298	Commission Member Training	759.87	190.00	260.00	-	-
<i>Total Fringe Benefits</i>		\$ 62,507.64	\$ 21,502.35	\$ 15,193.08	\$ 17,002.02	\$ 23,065.78
<i>Purchased Services</i>						
001-0900-54218	Professional Services	-	125,000.00	1,136.50	-	800.00
001-0900-54243	Repair & Maintenance	2,075.87	-	-	-	-
001-0900-54246	Postage	2,175.26	3,745.23	-	-	-
001-0900-54253	Equipment Service Contract	881.31	-	-	-	-
001-0900-54272	Insurance	1,330.64	1,027.14	361.54	623.64	484.52
001-0900-55215	Planning Commission Member Reimb.	3,590.00	5,280.00	4,950.00	5,390.00	4,290.00
<i>Total Purchased Services</i>		\$ 10,053.08	\$ 135,052.37	\$ 6,448.04	\$ 6,013.64	\$ 5,574.52
<i>Office Supplies &amp; Materials</i>						
001-0900-55239	Incidentals	242.46	221.00	168.84	163.80	282.91
001-0900-55242	Office Supplies	451.76	248.25	256.68	217.58	156.25
<i>Total Office Supplies &amp; Materials</i>		\$ 694.22	\$ 469.25	\$ 425.52	\$ 381.38	\$ 439.16
<i>Transfers Out</i>						
001-0900-99999	Transfer Out : Five Year Capital Plan	-	3,500.00	4,000.00	6,000.00	-
<i>Total Transfers Out</i>		\$ -	\$ 3,500.00	\$ 4,000.00	\$ 6,000.00	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 221,457.20</b>	<b>\$ 220,827.24</b>	<b>\$ 64,759.95</b>	<b>\$ 73,276.36</b>	<b>\$ 74,265.78</b>
<i>Five Year Capital Plan Expenditures</i>						
919-0900-56252	Capital Outlay	6,947.47	-	532.54	181.79	782.32
<i>Total Capital Equipment</i>		\$ 6,947.47	\$ -	\$ 532.54	\$ 181.79	\$ 782.32
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 228,404.67</b>	<b>\$ 220,827.24</b>	<b>\$ 65,292.49</b>	<b>\$ 73,458.15</b>	<b>\$ 75,048.10</b>

**Footnote:**

(1) See Economic Development budget - In 2015 Council created the Community & Economic Development Department and City Manager hired a Community & Economic Development Director. Should Combine Planning and Economic Development for true comparisons from year over year for 2015 and beyond.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Community Development & Planning Division  
**Fund Number:** 001-0900

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0900-51040	Development Director / CBO	\$ -	\$ -	\$ -	-
001-0900-51045	Planning & Zoning Coordinator	40,560.00	41,452.00	43,680.00	43,680.00
001-0900-51150	Administrative Assistant	892.00	-	-	-
001-0900-51152	Adm Asst Part-Time	31,817.00	31,817.00	33,416.00	33,416.00
001-0900-51198	Overtime	-	-	-	-
<i>Total Personal Services</i>		\$ 73,269.00	\$ 73,269.00	\$ 77,096.00	\$ 77,096.00
<i>Fringe Benefits</i>					
001-0900-52002	Longevity	-	-	-	-
001-0900-52222	Deferred Compensation	-	-	-	-
001-0900-52223	PERS	14,404.00	14,404.00	15,163.00	15,163.00
001-0900-52225	No Medical Coverage Pay	-	-	-	-
001-0900-52226	Meditax	1,079.00	1,079.00	1,131.00	1,131.00
001-0900-52228	Sick Buy Back	-	-	-	-
001-0900-52231	Wellness	1,050.00	1,050.00	800.00	800.00
001-0900-52274	Worker's Compensation	2,231.00	1,731.00	2,338.00	2,338.00
001-0900-52275	Hospitalization	9,282.00	9,282.00	10,475.00	10,475.00
001-0900-52280	Retirement Leave ORC	-	(1,391.85)	-	-
001-0900-53258	Association, Conference & Training	1,500.00	276.00	1,500.00	1,500.00
001-0900-53298	Commission Member Training	750.00	70.00	1,000.00	1,000.00
<i>Total Fringe Benefits</i>		\$ 30,296.00	\$ 26,500.15	\$ 32,407.00	\$ 32,407.00
<i>Purchased Services</i>					
001-0900-54218	Professional Services	26,000.00	45,545.85	140,000.00	140,000.00
001-0900-54243	Repair & Maintenance	-	-	-	-
001-0900-54246	Postage	250.00	-	250.00	250.00
001-0900-54253	Equipment Service Contract	-	-	-	-
001-0900-54272	Insurance	1,300.00	800.00	1,300.00	1,300.00
001-0900-55215	Planning Commission Member Reimb.	6,600.00	6,600.00	6,600.00	6,600.00
<i>Total Purchased Services</i>		\$ 34,150.00	\$ 52,945.85	\$ 148,150.00	\$ 148,150.00
<i>Office Supplies &amp; Materials</i>					
001-0900-55239	Incidentals	400.00	400.00	400.00	400.00
001-0900-55242	Office Supplies	500.00	500.00	500.00	500.00
<i>Total Office Supplies &amp; Materials</i>		\$ 900.00	\$ 900.00	\$ 900.00	\$ 900.00
<i>Transfers Out</i>					
001-0900-99999	Transfer Out : Five Year Capital Plan	-	500.00	-	-
<i>Total Transfers Out</i>		\$ -	\$ 500.00	\$ -	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 138,615.00</b>	<b>\$ 154,115.00</b>	<b>\$ 258,553.00</b>	<b>\$ 258,553.00</b>
		<b>2023 Capital Plan Budget vs. Actual</b>		<b>2024 Capital Request      Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
919-0900-56252	Capital Outlay	2,400.00	2,400.00	2,100.00	2,100.00
<i>Total Capital Equipment</i>		\$ 2,400.00	\$ 2,400.00	\$ 2,100.00	\$ 2,100.00
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 141,015.00</b>	<b>\$ 156,515.00</b>	<b>\$ 260,653.00</b>	<b>\$ 260,653.00</b>

**Footnote:**  
 (1) See Economic Development budget - In 2015 Council created the Community & Economic Development Department and City Manager hired a Community & Economic Development Director. Should Combine Planning and Economic Development for true comparisons from year over year for 2015 and beyond.

Effective 1/2/23, the budget includes a newly added part-time individual to assist and train new P&Z Coordinator.

In 2023, the City engaged Envision Group to review existing Zoning Codes & Comprehensive Plan & to propose an RFP for Zoning Ordinance Revisions. Anticipation that actual process to revise codes may cost up to \$100,000 additional in 2024.

2023 & 2024 also include additional legal/professional services for ongoing zoning cases/litigation.

# **Board of Building Code Appeals**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Board of Building Code Appeals 2024 Budget Narrative

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Board of Building Code Appeals Overview

The Board of Building Code Appeals, except for matters pertaining to the Ohio Building Code, is to hear and decide appeals from any order, decision, requirements or determination of the Building Inspector or vary the application of any provision of the Ohio Residential Code, or ordinances relating to it.

### Budget Highlights

The appropriations included enable the Board to operate on a minimal budget. Historically, meetings only occur on an as-needed basis. Administrative Assistant hours are based on an estimated 8 hours of work for each meeting. The budget proposal is based on 4 meetings being held during the year.

### Departmental Programs / Services

Program / Service Name	Program / Service Description
Board Members / Administrative Assistant Services	<p>The Board of Building Code Appeals currently consists of five (5) members and one (1) Part-Time Administrative Assistant.</p> <p>The Board has the power to hear and determine appeals from the determination of the Building Inspector or vary the application of any provision of the Ohio Building Code, or ordinances relating to it.</p> <p>Appeals are filed with the Board of Building Code Appeals within 20 days following any order, decision, requirement, or determination of the Building Inspector.</p>
Review	<p>The Board shall meet and review the appeal process and discuss Ohio Residential Code requirements as called by the chair.</p>



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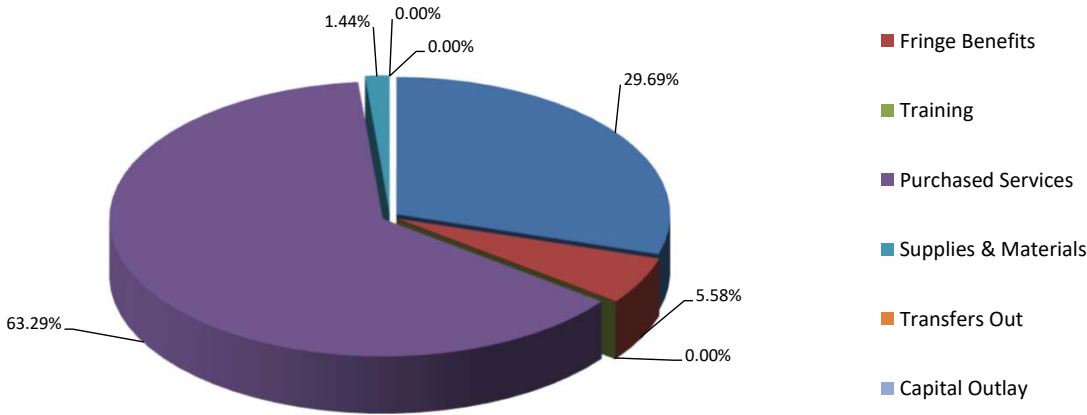


**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

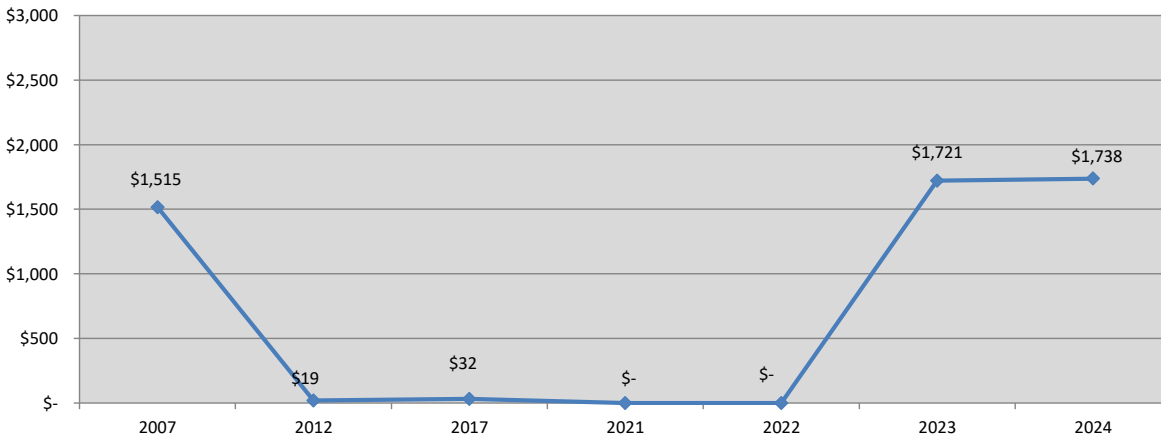
**Fund:** General Fund  
**Department:** Board of Building Code Appeals Department  
**Fund Number:** 001-0910

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 400	\$ -	\$ 19	\$ -	\$ -	\$ 501	\$ 516
Fringe Benefits	823	5	13	-	-	95	97
Training	-	-	-	-	-	-	-
Purchased Services	225	-	-	-	-	1,100	1,100
Supplies & Materials	32	14	-	-	-	25	25
Transfers Out	-	-	-	-	-	-	-
Capital Outlay	35	-	-	-	-	-	-
<b>\$</b>	<b>1,515</b>	<b>19</b>	<b>32</b>	<b>-</b>	<b>-</b>	<b>1,721</b>	<b>1,738</b>
Percentage Change	n/a	n/a	n/a	n/a	n/a	n/a	0.99%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	n/a	n/a	0.99%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Board of Building Code Appeals Department  
**Fund Number:** 001-0910

Line Item	Classification /	Actuals				
Account Number	Account Title	2007	2012	2017	2021	2022
	<i>Personal Services</i>					
001-0910-51152	Administrative Assistant Part-Time	\$ 400.02	\$ -	\$ 18.65	\$ -	\$ -
	<i>Total Personal Services</i>	\$ 400.02	\$ -	\$ 18.65	\$ -	\$ -
	<i>Fringe Benefits</i>					
001-0910-52223	PERS	55.33	-	2.63	-	-
001-0910-52226	Meditax	-	-	0.27	-	-
001-0910-52274	Worker's Compensation	767.87	4.98	10.12	-	-
	<i>Total Fringe Benefits</i>	\$ 823.20	\$ 4.98	\$ 13.02	\$ -	\$ -
	<i>Purchased Services</i>					
001-0910-54246	Postage	-	-	-	-	-
001-0910-54253	Equipment Service Contract	4.92	-	-	-	-
001-0910-55215	Board Members Reimbursement	220.00	-	-	-	-
	<i>Total Purchased Services</i>	\$ 224.92	\$ -	\$ -	\$ -	\$ -
	<i>Office Supplies &amp; Materials</i>					
001-0910-55239	Incidentals	-	-	-	-	-
001-0910-55242	Office Supplies	32.12	14.00	-	-	-
	<i>Total Office Supplies &amp; Materials</i>	\$ 32.12	\$ 14.00	\$ -	\$ -	\$ -
	<i>Transfers Out</i>					
001-0910-99999	Transfer Out : Five Year Capital Plan	-	-	-	-	-
	<i>Total Transfers Out</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Total Operation Appropriations</b>	<b>\$ 1,480.26</b>	<b>\$ 18.98</b>	<b>\$ 31.67</b>	<b>\$ -</b>	<b>\$ -</b>
	<i>Five Year Capital Plan Expenditures</i>					
920-0910-56252	Capital Outlay	35.00	-	-	-	-
	<i>Total Capital Equipment</i>	\$ 35.00	\$ -	\$ -	\$ -	\$ -
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 1,515.26</b>	<b>\$ 18.98</b>	<b>\$ 31.67</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Board of Building Code Appeals Departmen  
**Fund Number:** 001-0910

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0910-51152	Administrative Assistant Part-Time	\$ 501.00	\$ 501.00	\$ 516.00	\$ 516.00
	<i>Total Personal Services</i>	\$ 501.00	\$ 501.00	\$ 516.00	\$ 516.00
<i>Fringe Benefits</i>					
001-0910-52223	PERS	71.00	71.00	73.00	73.00
001-0910-52226	Meditax	8.00	8.00	8.00	8.00
001-0910-52274	Worker's Compensation	16.00	16.00	16.00	16.00
	<i>Total Fringe Benefits</i>	\$ 95.00	\$ 95.00	\$ 97.00	\$ 97.00
<i>Purchased Services</i>					
001-0910-54246	Postage	-	-	-	-
001-0910-54253	Equipment Service Contract	-	-	-	-
001-0910-55215	Board Members Reimbursement	1,100.00	1,100.00	1,100.00	1,100.00
	<i>Total Purchased Services</i>	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00	\$ 1,100.00
<i>Office Supplies &amp; Materials</i>					
001-0910-55239	Incidentals	-	-	-	-
001-0910-55242	Office Supplies	25.00	25.00	25.00	25.00
	<i>Total Office Supplies &amp; Materials</i>	\$ 25.00	\$ 25.00	\$ 25.00	\$ 25.00
<i>Transfers Out</i>					
001-0910-99999	Transfer Out : Five Year Capital Plan	-	-	-	-
	<i>Total Transfers Out</i>	\$ -	\$ -	\$ -	\$ -
	<b>Total Operation Appropriations</b>	<b>\$ 1,721.00</b>	<b>\$ 1,721.00</b>	<b>\$ 1,738.00</b>	<b>\$ 1,738.00</b>
<i>Five Year Capital Plan Expenditures</i>					
920-0910-56252	Capital Outlay	-	-	-	-
	<i>Total Capital Equipment</i>	\$ -	\$ -	\$ -	\$ -
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 1,721.00</b>	<b>\$ 1,721.00</b>	<b>\$ 1,738.00</b>	<b>\$ 1,738.00</b>

# **Board of Zoning Appeals**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Board of Zoning Appeals 2024 Budget Narrative

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Board of Zoning Appeals Overview

The Board of Zoning Appeals shall have powers to hear and determine appeals from refusal of Building and Zoning Permits and to permit exceptions to and variations from the Zoning Regulations in individual cases as may be required to afford justice and avoid unreasonable hardship to property owners in accordance with standards established by ordinance of Council and such other powers as are now or may hereafter be conferred upon it by the laws of Ohio or by ordinance of Council.

### Budget Highlights

The appropriations included enable the Board to operate on a minimal budget. It is estimated the Board will hold 15 meetings, with a maximum of 3 cases per meeting, pending the chair's approval. The Planning and Zoning Coordinator will cover the BZA meetings.

### Departmental Programs / Services

Program / Service Name	Program / Service Description
Board Members / Secretarial Services	<p>The Board of Zoning Appeals consists of five (5) members and one (1) Secretary.</p> <p>The Board has the power to hear and determine appeals from the refusal of Building and Zoning Permits and to permit exceptions to and variations from the Zoning Regulations in individual cases as may be required to afford justice and avoid unreasonable hardship to property owners in accordance with standards established by ordinance of Council.</p> <p>Appeals are filed with the Board of Zoning Appeals within 20 days following any action taken by the Building and/or Zoning Inspector, and/or the Planning Commission.</p> <p>Public notice is given 10 days before the hearing on any appeals.</p>



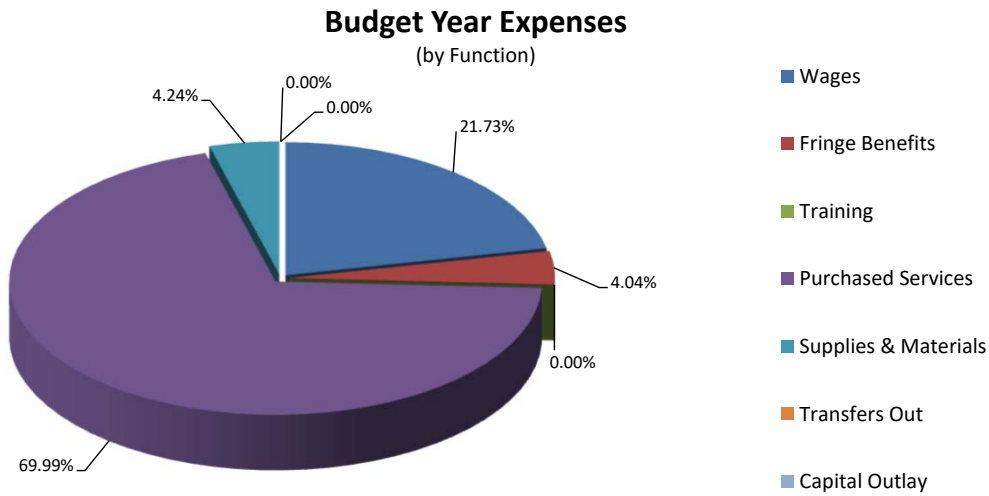
4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

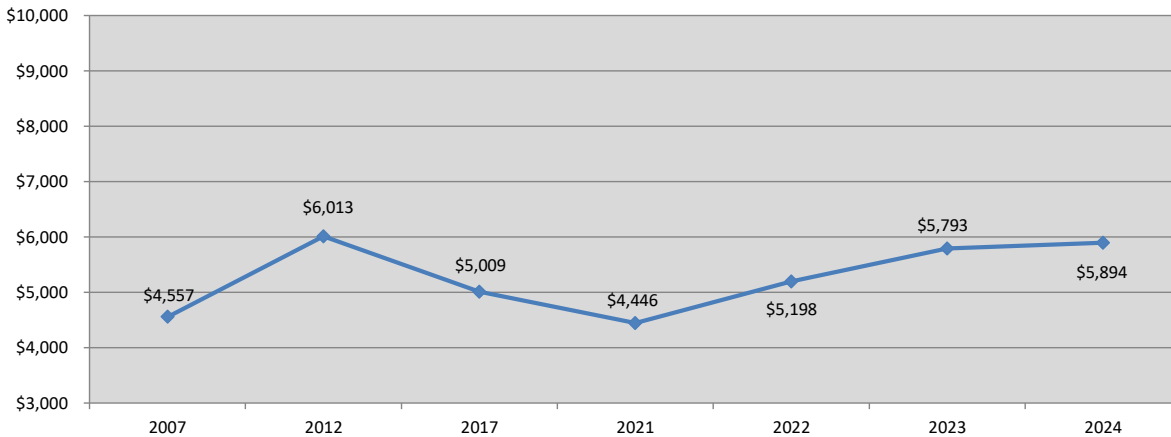
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Board of Zoning Appeals Department  
**Fund Number:** 001-0920

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 1,331	\$ 2,370	\$ 1,753	\$ 2,371	\$ 2,985	\$ 1,196	\$ 1,281
Fringe Benefits	1,422	371	279	384	406	222	238
Training	-	-	-	-	-	-	-
Purchased Services	1,704	3,245	2,860	1,595	1,650	4,125	4,125
Supplies & Materials	65	27	117	96	156	250	250
Transfers Out	-	-	-	-	-	-	-
Capital Outlay	35	-	-	-	-	-	-
<b>Total</b>	<b>\$ 4,557</b>	<b>\$ 6,013</b>	<b>\$ 5,009</b>	<b>\$ 4,446</b>	<b>\$ 5,198</b>	<b>\$ 5,793</b>	<b>\$ 5,894</b>
Percentage Change	n/a	n/a	n/a	n/a	16.90%	11.45%	1.74%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	16.90%	11.45%	1.74%



### Historical Department Spending



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Board of Zoning Appeals Department  
**Fund Number:** 001-0920

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0920-51152	Secretary Part-Time	\$ 1,331.27	\$ 2,369.50	\$ 1,752.94	\$ 2,370.89	\$ 2,985.25
<i>Total Personal Services</i>		\$ 1,331.27	\$ 2,369.50	\$ 1,752.94	\$ 2,370.89	\$ 2,985.25
<i>Fringe Benefits</i>						
001-0920-52223	PERS	314.74	283.79	232.64	363.85	383.78
001-0920-52226	Meditax	-	34.36	26.53	34.38	43.29
001-0920-52274	Worker's Compensation	1,107.17	53.11	19.82	(14.17)	(20.61)
<i>Total Fringe Benefits</i>		\$ 1,421.91	\$ 371.26	\$ 278.99	\$ 384.06	\$ 406.46
<i>Purchased Services</i>						
001-0920-54246	Postage	-	-	-	-	-
001-0920-54253	Equipment Service Contract	103.66	-	-	-	-
001-0920-55215	Board Members Reimbursement	1,600.00	3,245.00	2,860.00	1,595.00	1,650.00
<i>Total Purchased Services</i>		\$ 1,703.66	\$ 3,245.00	\$ 2,860.00	\$ 1,595.00	\$ 1,650.00
<i>Office Supplies &amp; Materials</i>						
001-0920-55239	Incidentals	-	-	-	48.00	98.00
001-0920-55242	Office Supplies	65.23	27.00	117.45	48.33	58.02
<i>Total Office Supplies &amp; Materials</i>		\$ 65.23	\$ 27.00	\$ 117.45	\$ 96.33	\$ 156.02
<i>Transfers Out</i>						
001-0920-99999	Transfer Out : Five Year Capital Plan	-	-	-	-	-
<i>Total Transfers Out</i>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 4,522.07</b>	<b>\$ 6,012.76</b>	<b>\$ 5,009.38</b>	<b>\$ 4,446.28</b>	<b>\$ 5,197.73</b>
<i>Five Year Capital Plan Expenditures</i>						
921-0920-56252	Capital Outlay	35.00	-	-	-	-
<i>Total Capital Equipment</i>		\$ 35.00	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 4,557.07</b>	<b>\$ 6,012.76</b>	<b>\$ 5,009.38</b>	<b>\$ 4,446.28</b>	<b>\$ 5,197.73</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Board of Zoning Appeals Department  
**Fund Number:** 001-0920

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0920-51152	Secretary Part-Time	\$ 1,196.00	\$ 1,196.00	\$ 1,281.00	\$ 1,281.00
	<i>Total Personal Services</i>	\$ 1,196.00	\$ 1,196.00	\$ 1,281.00	\$ 1,281.00
<i>Fringe Benefits</i>					
001-0920-52223	PERS	168.00	168.00	180.00	180.00
001-0920-52226	Meditax	18.00	18.00	19.00	19.00
001-0920-52274	Worker's Compensation	36.00	36.00	39.00	39.00
	<i>Total Fringe Benefits</i>	\$ 222.00	\$ 222.00	\$ 238.00	\$ 238.00
<i>Purchased Services</i>					
001-0920-54246	Postage	-	-	-	-
001-0920-54253	Equipment Service Contract	-	-	-	-
001-0920-55215	Board Members Reimbursement	4,125.00	4,125.00	4,125.00	4,125.00
	<i>Total Purchased Services</i>	\$ 4,125.00	\$ 4,125.00	\$ 4,125.00	\$ 4,125.00
<i>Office Supplies &amp; Materials</i>					
001-0920-55239	Incidentals	125.00	125.00	125.00	125.00
001-0920-55242	Office Supplies	125.00	125.00	125.00	125.00
	<i>Total Office Supplies &amp; Materials</i>	\$ 250.00	\$ 250.00	\$ 250.00	\$ 250.00
<i>Transfers Out</i>					
001-0920-99999	Transfer Out : Five Year Capital Plan	-	-	-	-
	<i>Total Transfers Out</i>	\$ -	\$ -	\$ -	\$ -
	<b>Total Operation Appropriations</b>	<b>\$ 5,793.00</b>	<b>\$ 5,793.00</b>	<b>\$ 5,894.00</b>	<b>\$ 5,894.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
921-0920-56252	Capital Outlay	-	-	-	-
	<i>Total Capital Equipment</i>	\$ -	\$ -	\$ -	\$ -
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 5,793.00</b>	<b>\$ 5,793.00</b>	<b>\$ 5,894.00</b>	<b>\$ 5,894.00</b>



# **Civil Service**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

## Civil Service 2024 Budget Narrative

### Civil Service Department Operation Definition

The Civil Service Commission exists to prescribe, amend and enforce rules for positions determined to be in the classified service. The Commission's major responsibility is to administer appropriate exams for both entry level and promotional classified positions for the City of Brunswick. In addition, this office maintains and certifies eligible lists for such positions. Official classified employee files are maintained by the Commission. The Commission is also responsible for conducting appeal hearings at the request of classified employees who have been reduced, suspended or removed from their positions for disciplinary reasons.

### Departmental Programs / Services:

Program / Service Name	Program / Service Description
Civil Service Rules/Regulations	The Civil Service Commission exists to prescribe, amend and enforce rules for positions determined to be in the classified service.
Testing	The Civil Service Commission maintains and administers entrance and promotional exams for the City for classified positions. Costs include room rental to hold the exam, advertising in newspapers, and sometimes vendor exams and services are purchased for promotional and entrance exams for safety services.
Eligible Lists	The Civil Service Commission office maintains and certifies eligible lists for such positions.
Hearings	The Civil Service Commission is also responsible for conducting appeal hearings at the request of classified employees who have been reduced, suspended or removed from their positions for disciplinary reasons.
Files	Official classified employee files are maintained by the Commission.
Reports	The Civil Service Commission prepares and submits reports for the City to EEOC, U. S. Department of Commerce Census Report and Report of Activities for State Personnel Board of Review.



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## Purchased Services

**Legal Fees:** Any fees associated with testing or Civil Service related issues. This covers court reporters, subsequent transcription services, and labor attorney fees.

**Testing:** Includes newspaper advertising costs and vendor testing for written exams and assessments. Additional testing is necessary for Civil Service to maintain current staffing levels because eligible lists cannot be renewed after two years. In 2024 Civil Service may administer six exams.

**Postage:** Costs associated with mailing exam announcements, exam confirmations, grades and status of eligibility lists, as well as non-exam related Civil Service correspondence. Only postage costs not run through the City's postage meter will be charged to this line.

**Board Members Reimbursement:** Reimbursement to (3) Commission members is \$55 per meeting/exam per member and this line accounts for these payments. Budget request includes an anticipated 18 meetings/exams.

## Office Supplies & Materials

**Incidentals:** Annual copy of the Ohio Civil Service & Collective Bargaining Laws & Rules Annotated book is purchased for the Commissioners/Civil Service Clerk/Administrative Services personnel, in addition to updated Labor Law posters for mandatory display.

**Office Supplies:** This covers the cost of day-to-day clerical supplies to run the Civil Service Office.

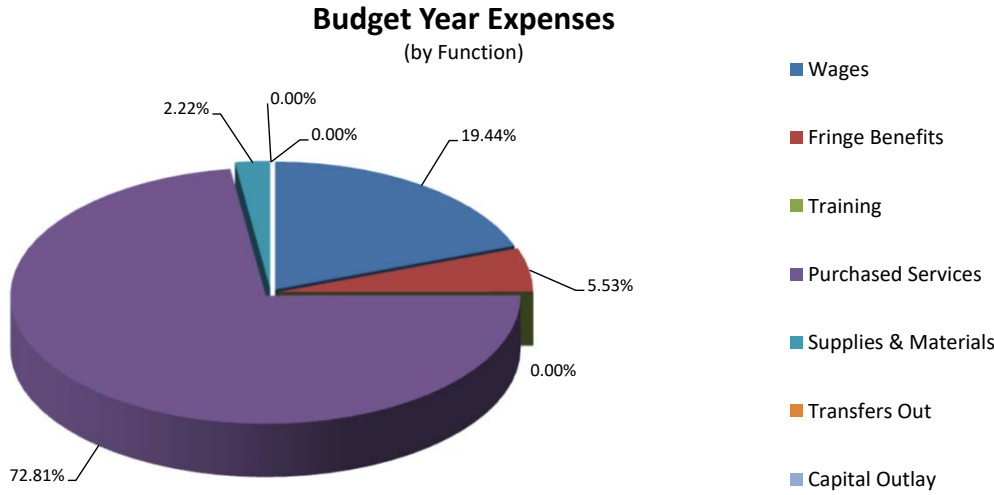
## Capital Expenditure

**Capital Equipment:** Do not anticipate computer purchase in 2024.

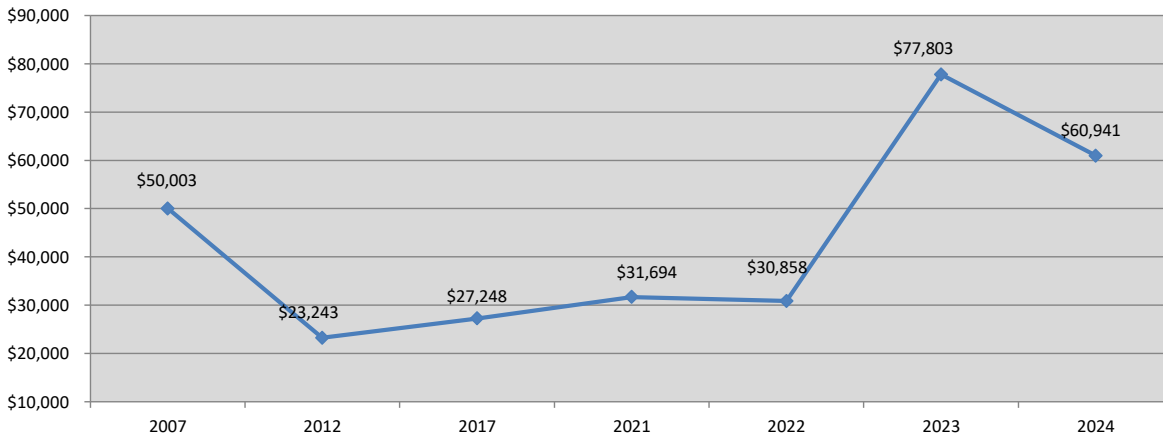
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Civil Service Department  
**Fund Number:** 001-0930

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 11,087	\$ 9,947	\$ 10,848	\$ 10,390	\$ 10,841	\$ 11,468	\$ 11,849
Fringe Benefits	2,290	1,747	1,812	3,115	3,135	3,265	3,372
Training	170	-	-	-	-	-	-
Purchased Services	35,696	11,024	8,752	12,757	15,399	61,720	44,370
Supplies & Materials	761	525	837	433	58	1,350	1,350
Transfers Out	-	-	5,000	5,000	1,425	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>\$ 50,003</b>	<b>\$ 23,243</b>	<b>\$ 27,248</b>	<b>\$ 31,694</b>	<b>\$ 30,858</b>	<b>\$ 77,803</b>	<b>\$ 60,941</b>	
Percentage Change	n/a	n/a	n/a	n/a	-2.64%	152.13%	-21.67%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	-2.64%	152.13%	-21.67%



### Historical Department Spending



**Footnotes**

- a. The variations in this department's expenses are the result of the need for testing based on civil service position vacancies.
- b. The Brunswick City Schools as no longer utilize Civil Service for testing which has reduced the need for testing considerably from the past.
- c. In 2023, City expects to administer an unprecedented 8 tests, including tests for management positions that normally require more in depth assessments with increased costs.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Civil Service Department  
**Fund Number:** 001-0930

Line Item Account Number	Classification / Account Title	2007	2012	Actuals 2017	2021	2022
<i>Personal Services</i>						
001-0930-51152	Secretary Part-Time	\$ 11,086.57	\$ 9,947.40	\$ 10,847.67	\$ -	\$ -
001-0930-51160	FT Temporary Coverage				10,383.92	10,808.00
001-0930-51198	Overtime-FT Temporary Coverage				5.63	32.65
<b>Total Personal Services</b>						
		\$ 11,086.57	\$ 9,947.40	\$ 10,847.67	\$ 10,389.55	\$ 10,840.65
<i>Fringe Benefits</i>						
001-0930-52222	Deferred Comp FT Coverage				259.60	93.40
001-0930-52223	PERS	1,517.85	1,392.60	1,515.65	2,568.10	2,771.00
001-0930-52226	Meditax	159.87	144.32	157.29	141.82	142.87
001-0930-52274	Worker's Compensation	612.31	209.69	138.56	145.01	128.11
001-0930-52280	Retirement Leave ORC	-	-	-	-	-
001-0930-53258	Association, Conference & Training	170.10	-	-	-	-
<b>Total Fringe Benefits</b>						
		\$ 2,460.13	\$ 1,746.61	\$ 1,811.50	\$ 3,114.53	\$ 3,135.38
<i>Purchased Services</i>						
001-0930-54233	Legal Fees	690.00	65.00	-	4,514.00	536.50
001-0930-54237	Testing	31,658.61	9,973.62	7,796.16	6,532.97	12,869.96
001-0930-54246	Postage	713.18	234.19	92.67	-	-
001-0930-54253	Equipment Service Contract	285.52	-	-	-	-
001-0930-54272	Insurance	171.38	145.81	92.73	115.08	122.56
001-0930-55215	Board Members Reimbursement	2,176.97	605.00	770.00	1,595.00	1,870.00
<b>Total Purchased Services</b>						
		\$ 35,695.66	\$ 11,023.62	\$ 8,751.56	\$ 12,757.05	\$ 15,399.02
<i>Office Supplies &amp; Materials</i>						
001-0930-55239	Incidentals	643.66	467.90	794.00	414.03	58.32
001-0930-55242	Office Supplies	117.17	57.54	43.46	19.16	-
<b>Total Office Supplies &amp; Materials</b>						
		\$ 760.83	\$ 525.44	\$ 837.46	\$ 433.19	\$ 58.32
<i>Transfers Out</i>						
001-0930-99999	Transfer Out : Five Year Capital Plan	-	-	5,000.00	5,000.00	1,425.00
<b>Total Transfers Out</b>						
		\$ -	\$ -	\$ 5,000.00	\$ 5,000.00	\$ 1,425.00
<b>Total Operation Appropriations</b>						
		\$ 50,003.19	\$ 23,243.07	\$ 27,248.19	\$ 31,694.32	\$ 30,858.37
<i>Five Year Capital Plan Expenditures</i>						
922-0930-56252	Capital Outlay	-	-	-	-	-
<b>Total Capital Equipment</b>						
		\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>						
		\$ 50,003.19	\$ 23,243.07	\$ 27,248.19	\$ 31,694.32	\$ 30,858.37

**Footnote:**

In 2007 expenditure amounts include the Civil Service's use of outside evaluation firms to hire/appoint new Fire Chief.

Civil Service Commission and Civil Service Clerk all turned over during 2020. All new Commission and temporary FT coverage necessary to keep active/operational.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Civil Service Department  
**Fund Number:** 001-0930

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0930-51152	Secretary Part-Time	\$ -	\$ -	\$ -	\$ -
001-0930-51160	FT Temporary Coverage	11,128.00	11,128.00	11,440.00	11,440.00
001-0930-51198	Overtime-FT Temporary Coverage	340.00	340.00	409.00	409.00
<i>Total Personal Services</i>		<b>\$ 11,468.00</b>	<b>\$ 11,468.00</b>	<b>\$ 11,849.00</b>	<b>\$ 11,849.00</b>
<i>Fringe Benefits</i>					
001-0930-52222	Deferred Comp FT Coverage	-	-	-	-
001-0930-52223	PERS	2,753.00	2,753.00	2,844.00	2,844.00
001-0930-52226	Meditax	167.00	167.00	172.00	172.00
001-0930-52274	Worker's Compensation	345.00	345.00	356.00	356.00
001-0930-52280	Retirement Leave ORC	-	-	-	-
001-0930-53258	Association, Conference & Training	-	-	-	-
<i>Total Fringe Benefits</i>		<b>\$ 3,265.00</b>	<b>\$ 3,265.00</b>	<b>\$ 3,372.00</b>	<b>\$ 3,372.00</b>
<i>Purchased Services</i>					
001-0930-54233	Legal Fees	3,500.00	3,500.00	3,500.00	3,500.00
001-0930-54237	Testing	54,350.00	54,350.00	37,000.00	37,000.00
001-0930-54246	Postage	500.00	500.00	500.00	500.00
001-0930-54253	Equipment Service Contract	-	-	-	-
001-0930-54272	Insurance	400.00	400.00	400.00	400.00
001-0930-55215	Board Members Reimbursement	2,970.00	2,970.00	2,970.00	2,970.00
<i>Total Purchased Services</i>		<b>\$ 61,720.00</b>	<b>\$ 61,720.00</b>	<b>\$ 44,370.00</b>	<b>\$ 44,370.00</b>
<i>Office Supplies &amp; Materials</i>					
001-0930-55239	Incidentals	1,100.00	1,100.00	1,100.00	1,100.00
001-0930-55242	Office Supplies	250.00	250.00	250.00	250.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 1,350.00</b>	<b>\$ 1,350.00</b>	<b>\$ 1,350.00</b>	<b>\$ 1,350.00</b>
<i>Transfers Out</i>					
001-0930-99999	Transfer Out : Five Year Capital Plan	-	-	-	-
<i>Total Transfers Out</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Operation Appropriations</b>		<b>\$ 77,803.00</b>	<b>\$ 77,803.00</b>	<b>\$ 60,941.00</b>	<b>\$ 60,941.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
922-0930-56252	Capital Outlay	-	-	-	-
<i>Total Capital Equipment</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 77,803.00</b>	<b>\$ 77,803.00</b>	<b>\$ 60,941.00</b>	<b>\$ 60,941.00</b>

**Footnote:**

In 2023, City expects to administer an unprecedented 8 tests, including some tests for management positions that normally require more in depth assessments with increased costs. 2024 includes plans for 6 tests.

# **Board of Ethics**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

## **Board of Ethics** **2024 Budget Narrative**

### **Board of Ethics Responsibilities:**

As defined by City Charter section 6.06, the Board of Ethics shall receive complaints against those detailed in 6.06(b)(1)(A,B,C), provide advisory opinions on ethics matters, recommend legislation relating to standards of conduct (as detailed in 6.06(b)(3), and to provide a continuing program of education and/or information for City officials.

### **Budget Highlights:**

At the Ethics Board Annual Meeting in September of each year, quarterly meetings dates are set for the upcoming year and are cancelled if not needed. Additional meetings may also occur if violations occur or hearings on specific matters are scheduled. The current budget allows for up to 8 meetings in a year.



**4095 CENTER ROAD - BRUNSWICK, OHIO 44212**

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

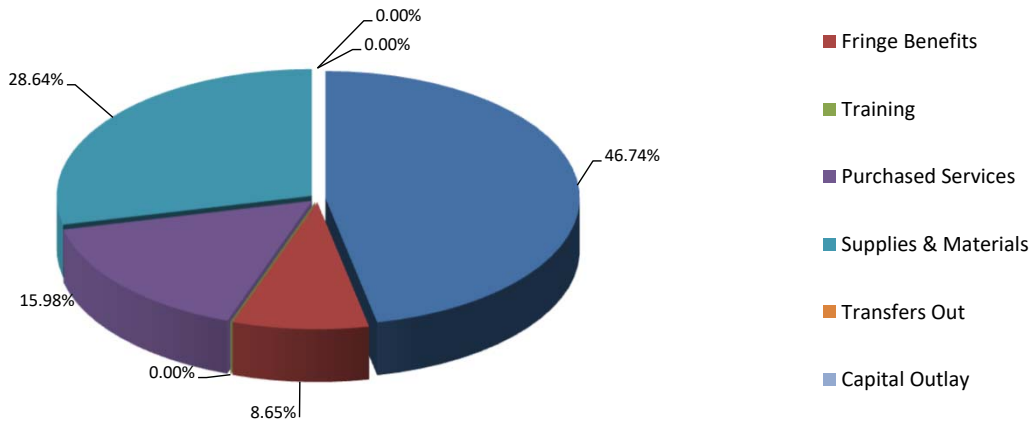


**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

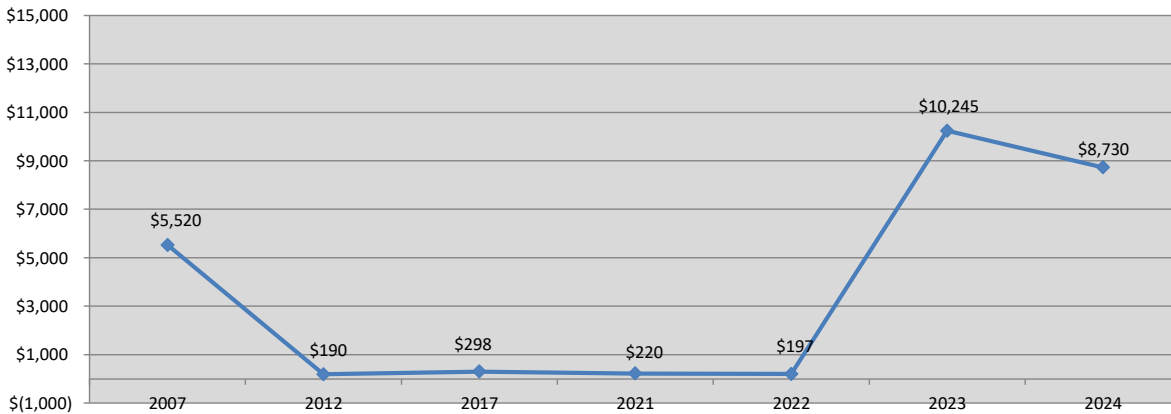
**Fund:** General Fund  
**Department:** Board of Ethics Department  
**Fund Number:** 001-0950

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 3,088	\$ 21	\$ 48	\$ 47	\$ 27	\$ 5,600	\$ 4,080
Fringe Benefits	2,304	4	85	8	5	1,050	755
Training	-	-	-	-	-	-	-
Purchased Services	128	165	165	165	165	1,395	1,395
Supplies & Materials	-	-	-	-	-	2,200	2,500
Transfers Out	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>\$</b>	<b>\$ 5,520</b>	<b>\$ 190</b>	<b>\$ 298</b>	<b>\$ 220</b>	<b>\$ 197</b>	<b>\$ 10,245</b>	<b>\$ 8,730</b>
Percentage Change	n/a	n/a	n/a	n/a	-10.16%	5093.39%	-14.79%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	-10.16%	5093.39%	-14.79%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

a. Actual costs only happen when a meeting is either required or necessary.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Board of Ethics Department  
**Fund Number:** 001-0950

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0950-51152	Secretary Part-Time	\$ 3,088.16	\$ 21.22	\$ 47.66	\$ 46.59	\$ 27.29
001-0950-51198	Overtime	-	-	-	-	-
<i>Total Personal Services</i>		\$ 3,088.16	\$ 21.22	\$ 47.66	\$ 46.59	\$ 27.29
<i>Fringe Benefits</i>						
001-0950-51199	Longevity	138.20	-	-	-	-
001-0950-52222	Deferred Compensation	154.44	-	-	-	-
001-0950-52223	PERS	778.02	2.97	6.69	6.52	3.82
001-0950-52226	Meditax	-	0.31	0.69	0.68	0.40
001-0950-52228	Sick Buy Back	-	-	-	-	-
001-0950-52274	Worker's Compensation	149.10	0.80	77.94	0.78	0.76
001-0950-52275	Hospitalization	1,084.50	-	-	-	-
001-0950-53258	Association, Conference & Training	-	-	-	-	-
<i>Total Fringe Benefits</i>		\$ 2,304.26	\$ 4.08	\$ 85.32	\$ 7.98	\$ 4.98
<i>Purchased Services</i>						
001-0950-54272	Insurance	17.75	-	-	-	-
001-0950-55215	Committee Members Reimbursement	110.00	165.00	165.00	165.00	165.00
<i>Total Purchased Services</i>		\$ 127.75	\$ 165.00	\$ 165.00	\$ 165.00	\$ 165.00
<i>Office Supplies &amp; Materials</i>						
001-0950-55239	Incidentals	-	-	-	-	-
001-0950-55242	Office Supplies & Materials	-	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 5,520.17</b>	<b>\$ 190.30</b>	<b>\$ 297.98</b>	<b>\$ 219.57</b>	<b>\$ 197.27</b>

**Footnote:**  
 a. Actual costs only happen when a meeting is either required or necessary.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Board of Ethics Department  
**Fund Number:** 001-0950

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0950-51152	Secretary Part-Time	\$ 5,600.00	\$ 5,600.00	\$ 4,080.00	\$ 4,080.00
001-0950-51198	Overtime	-	-	-	-
<i>Total Personal Services</i>		<u>\$ 5,600.00</u>	<u>\$ 5,600.00</u>	<u>\$ 4,080.00</u>	<u>\$ 4,080.00</u>
<i>Fringe Benefits</i>					
001-0950-51199	Longevity	-	-	-	-
001-0950-52222	Deferred Compensation	-	-	-	-
001-0950-52223	PERS	790.00	790.00	572.00	572.00
001-0950-52226	Meditax	90.00	90.00	60.00	60.00
001-0950-52228	Sick Buy Back	-	-	-	-
001-0950-52274	Worker's Compensation	170.00	170.00	123.00	123.00
001-0950-52275	Hospitalization	-	-	-	-
001-0950-53258	Association, Conference & Training	-	-	-	-
<i>Total Fringe Benefits</i>		<u>\$ 1,050.00</u>	<u>\$ 1,050.00</u>	<u>\$ 755.00</u>	<u>\$ 755.00</u>
<i>Purchased Services</i>					
001-0950-54272	Insurance	75.00	75.00	75.00	75.00
001-0950-55215	Committee Members Reimbursement	1,320.00	1,320.00	1,320.00	1,320.00
<i>Total Purchased Services</i>		<u>\$ 1,395.00</u>	<u>\$ 1,395.00</u>	<u>\$ 1,395.00</u>	<u>\$ 1,395.00</u>
<i>Office Supplies &amp; Materials</i>					
001-0950-55239	Incidentals	2,200.00	2,200.00	2,500.00	2,500.00
001-0950-55242	Office Supplies & Materials	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		<u>\$ 2,200.00</u>	<u>\$ 2,200.00</u>	<u>\$ 2,500.00</u>	<u>\$ 2,500.00</u>
<b>GRAND TOTAL OF EXPENDITURES</b>		<u><b>\$ 10,245.00</b></u>	<u><b>\$ 10,245.00</b></u>	<u><b>\$ 8,730.00</b></u>	<u><b>\$ 8,730.00</b></u>

**Footnote:**  
 a. Actual costs only happen when a meeting is either required or necessary.

# Charter Review Board

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

## Charter Review 2024 Budget Narrative

### **Charter Review Commission Responsibilities:**

As defined by City Charter section 6.07, the Commission shall review and recommend in a report to Council any alterations, revisions and amendments to the City Charter not later than every five years. The Charter Review Commission last reviewed the City Charter in 2020. The next commission is scheduled for 2025.

### **Line Item Details (when active):**

When applicable, an Administrative Assistant or part-time individual is expected to assist the Commission by advertising the notice and agenda for each meeting, preparing meeting materials, and recording and transcribing minutes.

Postage, Office Supplies, and Incidentals will be used to cover the costs associated with all mailings, copies, and supplies essential to operate the duties of the Commission. A significant portion of this amount will be to print and mail the findings and recommendations of the Commission and possible proposed ballot language to the residents of the City of Brunswick for their review.



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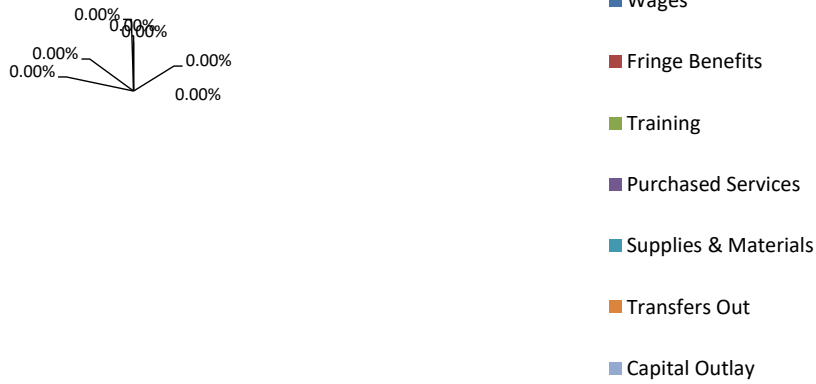
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Charter Review Board  
**Fund Number:** 001-0960

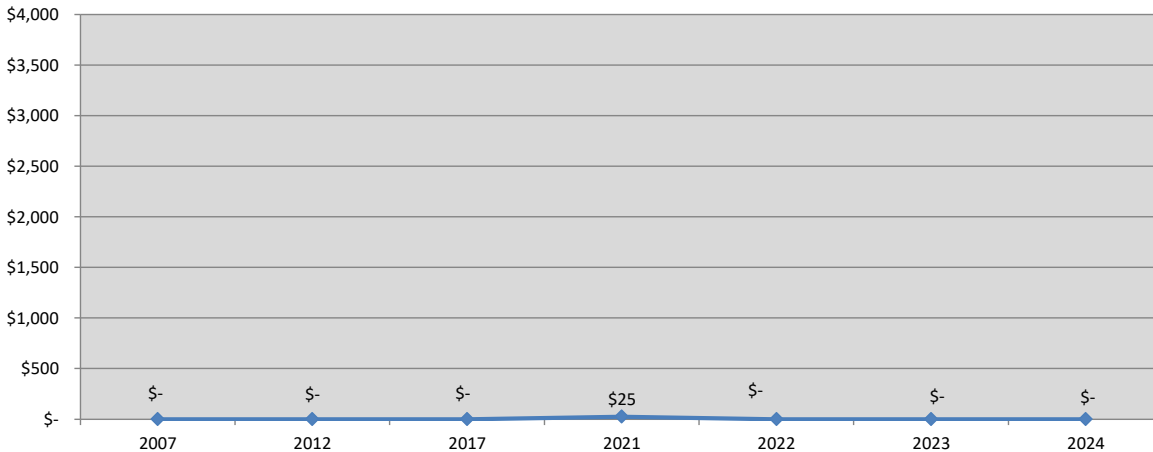
	2007	2012	2017	2021	2022	2023	2024
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	25	-	-	-
Training	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>\$</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ 25</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Budget Year Expenses**

(by Function)



**Historical Department Spending**



**Footnotes**

a. The Brunswick Charter Review Board is required to meet every five-years as stipulated by the City Charter. 2020 last Charter Review. Next Yr in 2025.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Charter Review Board  
**Fund Number:** 001-0960

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
001-0960-51152	Secretary Part-Time	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Total Personal Services</i>		\$ -	\$ -	\$ -	\$ -	\$ -
<i>Fringe Benefits</i>						
001-0960-52223	PERS	-	-	-	-	-
001-0960-52226	Meditax	-	-	-	-	-
001-0960-52274	Worker's Compensation	-	-	-	25.33	-
<i>Total Fringe Benefits</i>		\$ -	\$ -	\$ -	\$ 25.33	\$ -
<i>Purchased Services</i>						
001-0960-54246	Postage	-	-	-	-	-
001-0960-54253	Equipment Service Contract	-	-	-	-	-
001-0960-54272	Insurance	-	-	-	-	-
<i>Total Purchased Services</i>		\$ -	\$ -	\$ -	\$ -	\$ -
<i>Office Supplies &amp; Materials</i>						
001-0960-55239	Incidentals (legal advertisements)	-	-	-	-	-
001-0960-55242	Office Supplies & Materials	-	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		\$ -	\$ -	\$ -	\$ 25.33	\$ -

**Footnote:**

a. The Brunswick Charter Review Board is required to meet every five-years as stipulated by the City Charter. Last one occurred in 2020. Next is scheduled for 2025.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Charter Review Board  
**Fund Number:** 001-0960

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
001-0960-51152	Secretary Part-Time	\$ -	\$ -	\$ -	\$ -
<i>Total Personal Services</i>		\$ -	\$ -	\$ -	\$ -
<i>Fringe Benefits</i>					
001-0960-52223	PERS	-	-	-	-
001-0960-52226	Meditax	-	-	-	-
001-0960-52274	Worker's Compensation	-	-	-	-
<i>Total Fringe Benefits</i>		\$ -	\$ -	\$ -	\$ -
<i>Purchased Services</i>					
001-0960-54246	Postage	-	-	-	-
001-0960-54253	Equipment Service Contract	-	-	-	-
001-0960-54272	Insurance	-	-	-	-
<i>Total Purchased Services</i>		\$ -	\$ -	\$ -	\$ -
<i>Office Supplies &amp; Materials</i>					
001-0960-55239	Incidentals (legal advertisements)	-	-	-	-
001-0960-55242	Office Supplies & Materials	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Footnote:**

a. The Brunswick Charter Review Board is required to meet every five-years as stipulated by the City Charter. Last one occurred in 2020. Next is scheduled for 2025.



**Commemorative Affairs  
Department**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Commemorative Affairs 2024 Budget Narrative

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### **Commemorative Affairs Responsibilities:**

The Commemorative Affairs Board was established by charter to provide sponsorship and leadership for community-oriented events. There is no operating Commemorative Affairs Board at this time. The Parks, Recreation & Community Committee has been assigned the responsibility and is pleased to share its plans for 2024.

### **Budget Highlight:**

As always, we are mindful of the budget and financial situation of the City of Brunswick and all of its other priorities. With that said, we also understand the importance of family, recreation, community, and pride. Therefore, in 2024, we plan to offer a variety of free or low-cost community events.

The events proposed at this time include; City of Brunswick Freedom Celebration, which includes a concert, firework show, family movie night, and circus; a three-day “BBQ” festival; Summer Concert Series; City of Brunswick Christmas Party and Tree Lighting. We will continue to seek sponsorship and volunteers for all of the events to assist financially.



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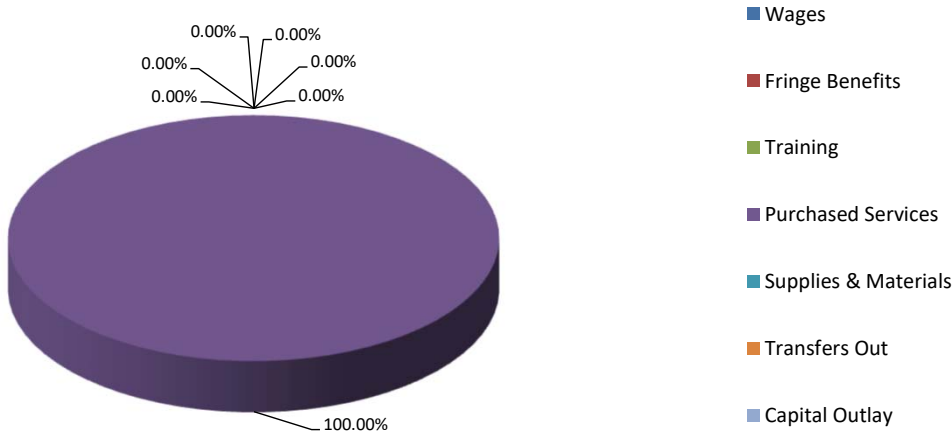
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**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

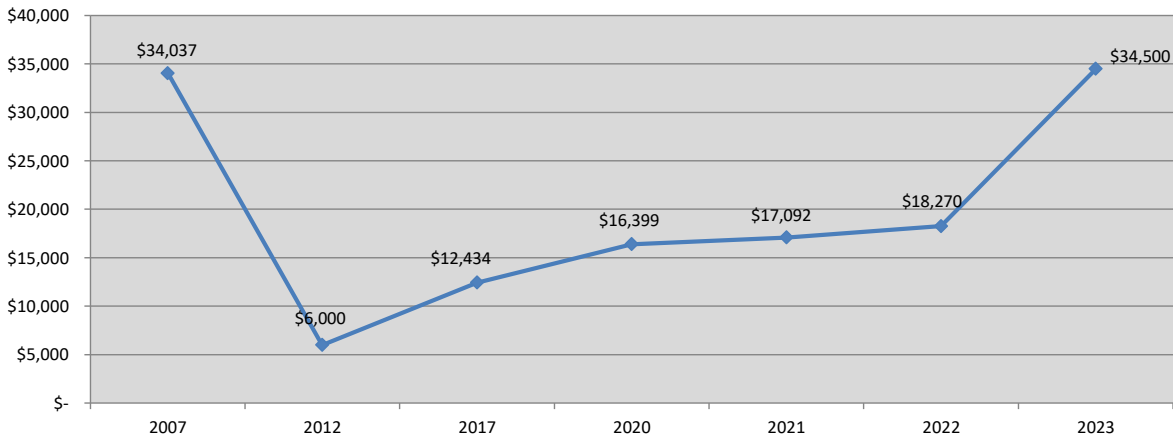
**Fund:** General Fund  
**Department:** Commemorative Affairs Department  
**Fund Number:** 001-0970

	2007	2012	2017	2020	2021	2022	2023
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Purchased Services	29,451	6,000	12,434	16,399	17,092	18,270	34,500
Supplies & Materials	4,585	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>\$</b>	<b>34,037</b>	<b>6,000</b>	<b>12,434</b>	<b>16,399</b>	<b>17,092</b>	<b>18,270</b>	<b>34,500</b>
Percentage Change	n/a	n/a	n/a	n/a	4.22%	6.89%	88.83%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	4.22%	6.89%	88.83%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**  
 After 2008, the City reduced its commemorative affairs programs as a result of the economic downturn and cost reductions in various non-safety related departments/services. However, since then the City slowly began to expand or add some programs back until 2020 when the health pandemic of COVID 19 occurred. Many events were cancelled in 2020 due to COVID-19. Some program re-initiated or new ones added in 2021 and beyond.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Commemorative Affairs Department  
**Fund Number:** 001-0970

Line Item	Classification /	Actuals				
Account Number	Account Title	2007	2012	2017	2021	2022
<i>Purchased Services</i>						
001-0970-55215	Member Reimbursements	\$ 1,095.89	\$ -	\$ -	\$ -	\$ -
001-0970-55216	Heritage Days/Founders Day	2,644.16	-	-	-	-
001-0970-55217	Freedom Party & Fireworks	11,601.85	5,000.00	8,000.00	15,000.00	15,000.00
001-0970-55218	Easter Eggstravaganza	635.85	-	-	-	-
001-0970-55219	Halloween Party	571.07	-	-	-	-
001-0970-55220	Family Funday	1,298.24	-	-	-	-
001-0970-55221	Christmas Family Specatcular	6,934.69	1,000.00	2,384.47	49.00	1,491.54
001-0970-55222	Concert Series	4,669.67	-	2,050.00	1,350.00	600.00
001-0970-55223	Brunswick Art Works Programs	-	-	-	-	-
001-0970-55224	Adaptive Special Events	-	-	-	-	-
001-0970-55225	BAPS Youth Activities	-	-	-	-	-
<i>Total Purchased Services</i>		\$ 29,451.42	\$ 6,000.00	\$ 12,434.47	\$ 16,399.00	\$ 17,091.54
<i>Office Supplies &amp; Materials</i>						
001-0970-55239	Incidentals	4,585.42	-	-	-	-
001-0970-55239	Office Supplies & Materials	-	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ 4,585.42	\$ -	\$ -	\$ -	\$ -
<i>Transfers Out</i>						
001-0970-99999	Transfer Out : Five Year Capital Plan	-	-	-	-	-
<i>Total Transfers Out</i>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 34,036.84</b>	<b>\$ 6,000.00</b>	<b>\$ 12,434.47</b>	<b>\$ 16,399.00</b>	<b>\$ 17,091.54</b>
<i>Five Year Capital Plan Expenditures</i>						
001-0970-56252	Equipment	-	-	-	-	-
<i>Total Capital Equipment</i>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 34,036.84</b>	<b>\$ 6,000.00</b>	<b>\$ 12,434.47</b>	<b>\$ 16,399.00</b>	<b>\$ 17,091.54</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Commemorative Affairs Department  
**Fund Number:** 001-0970

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Purchased Services</i>					
001-0970-55215	Member Reimbursements	\$ -	\$ -	\$ -	\$ -
001-0970-55216	Heritage Days/Founders Day	-	-	-	-
001-0970-55217	Freedom Party & Fireworks	15,000.00	15,000.00	21,500.00	21,500.00
001-0970-55218	Easter Eggstravaganza	-	-	-	-
001-0970-55219	Halloween Party	-	-	-	-
001-0970-55220	Family Funday	1,270.00	600.00	4,500.00	4,500.00
001-0970-55221	Christmas Family Specatcular	2,000.00	2,670.00	2,500.00	2,500.00
001-0970-55222	Concert Series	-	-	6,000.00	6,000.00
001-0970-55223	Brunswick Art Works Programs	-	-	-	-
001-0970-55224	Adaptive Special Events	-	-	-	-
001-0970-55225	BAPS Youth Activities	-	-	-	-
<i>Total Purchased Services</i>		\$ 18,270.00	\$ 18,270.00	\$ 34,500.00	\$ 34,500.00
<i>Office Supplies &amp; Materials</i>					
001-0970-55239	Incidentals	-	-	-	-
001-0970-55239	Office Supplies & Materials	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ -	\$ -	\$ -	\$ -
<i>Transfers Out</i>					
001-0970-99999	Transfer Out : Five Year Capital Plan	-	-	-	-
<i>Total Transfers Out</i>		\$ -	\$ -	\$ -	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 18,270.00</b>	<b>\$ 18,270.00</b>	<b>\$ 34,500.00</b>	<b>\$ 34,500.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan Expenditures</i>					
001-0970-56252	Equipment	-	-	-	-
<i>Total Capital Equipment</i>		\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 18,270.00</b>	<b>\$ 18,270.00</b>	<b>\$ 34,500.00</b>	<b>\$ 34,500.00</b>

**General Fund**  
**Transfers and Advances**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Transfers & Advances 2024 Budget Narrative

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### **Transfers & Advances:**

A transfer is the permanent movement of money from one fund to another. An advance is the temporary movement of money from one fund to another fund that will be repaid upon the completion of an anticipated event. The process of transferring and advancing funds is required by law (Ohio Revised Code Section 5705) in certain financial situations and is audited under the direction of the Auditor of State for compliance each year.

Transfers and advances do not have a financial impact on the City funds as a collective whole. Transfers and advances are included in the City's adopted budget and are also required to be approved by City Council.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

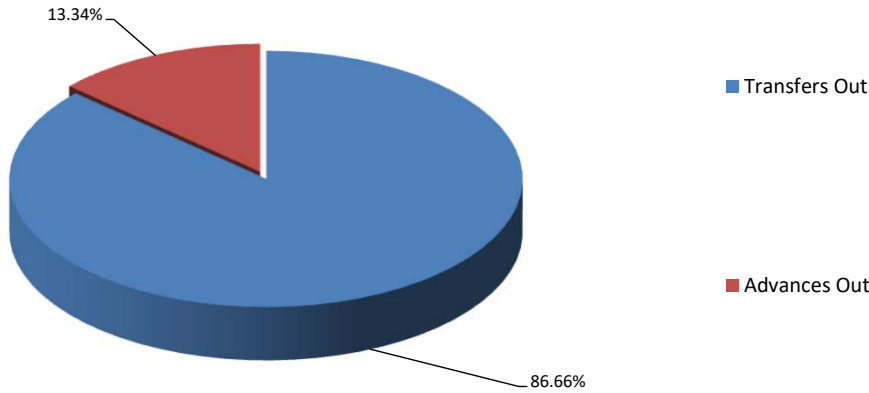
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**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

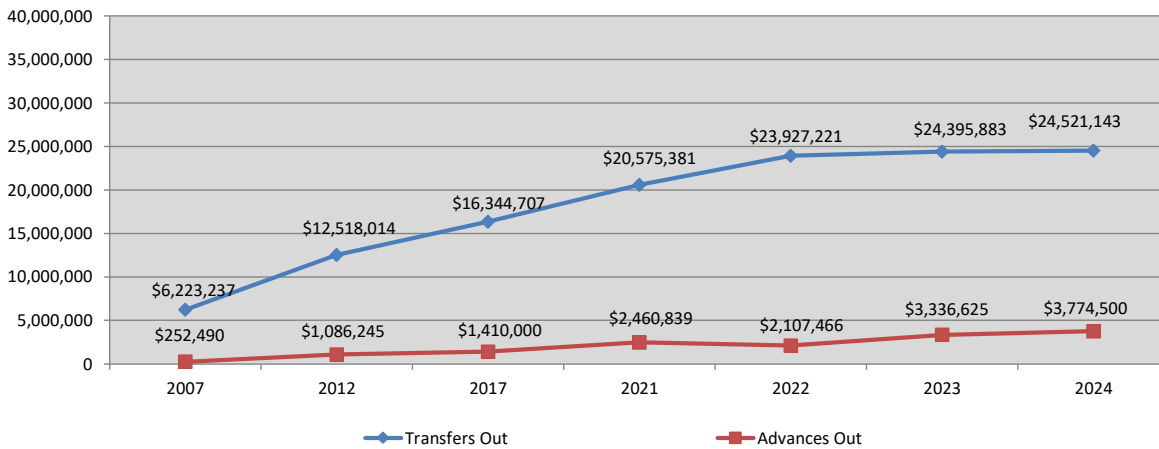
**Fund:** General Fund  
**Department:** Transfers & Advances Out  
**Fund Number:** 001-0999

	2007	2012	2017	2021	2022	2023	2024
Transfers Out	\$ 6,223,237	\$ 12,518,014	\$ 16,344,707	\$ 20,575,381	\$ 23,927,221	\$ 24,395,883	\$ 24,521,143
Advances Out	252,490	1,086,245	1,410,000	2,460,839	2,107,466	3,336,625	3,774,500
	\$ 6,475,727	\$ 13,604,259	\$ 17,754,707	\$ 23,036,219	\$ 26,034,687	\$ 27,732,508	\$ 28,295,643
Percent Change: Transfers	n/a	n/a	n/a	10.697%	16.291%	1.959%	0.513%
Percent Change: Advances	n/a	n/a	n/a	17.083%	-14.360%	58.324%	13.123%

### Budget Year Transfers & Advances



### Historical Transfers & Advances Out of the General Fund to Other Funds



**Footnotes**

- a. Transfers: Represent **permanent** movement of funds from the General Fund to other City Funds
  - b. Advances: Represent **temporary** movement of funds from one fund to another to provide temporary funding. Advances must be paid back.
- Note: The large increase in transfer from 2007 between 2012 is largely due to the Police activity being separated into a Police Special Revenue fund and no longer being accounted for in the General Fund as of Jan 1, 2010. This action required transfers of income tax from the GF to the Police Fund.
- c. Larger transfer amounts in 2012-2024 are mainly to help fund much needed road/capital improvements.



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Transfers & Advances Out  
**Fund Number:** 001-0999

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Transfers Out</i>						
001-0999-99903	Transfer Out : to Rec Center	129,016.00	-	18,000.00	750,000.00	625,000.00
001-0999-99905	Transfer Out : to Parks Fund	83,000.00	-	-	-	-
001-0999-99909	Transfer Out : Road Imp. Fund (#333)	100,000.00	365,484.29	2,813,397.00	2,753,179.97	2,900,000.00
001-0999-99910	Transfer Out : State Highway	-	-	-	-	-
001-0999-99913	Transfer Out : North Carpenter/Boston	-	-	-	-	-
001-0999-99918	Transfer Out : BTA Fund	-	-	-	-	-
001-0999-99919	Transfer Out : Boston Road/N Carp Set Aside #3	-	1,100,000.00	-	-	-
001-0999-99921	Transfer Out : City Hall Expansion	325,243.31	-	-	-	-
001-0999-99936	Transfer Out : Storm Sewer Improvement	-	-	-	-	-
001-0999-99937	Transfer Out : South Ind S.A. Fund #359	-	-	-	-	-
001-0999-99942	Transfer Out : City Wide Imp. Sub-Fund	649.00	-	-	-	-
001-0999-99942	Transfer Out : City Wide Imp. Sub-Fund	-	-	-	-	-
001-0999-99943	Transfer Out : Laurel Road SA Debt Fund	-	8,500.00	-	-	-
001-0999-99945	Transfer Out : S.A. B. Lake Dam Fund #783	-	-	-	-	-
001-0999-99946	Transfer Out : S.A. B. Lake Dredging Fund #784	-	-	-	-	-
001-0999-99947	Transfer Out: Capital Improv Fund #300	-	-	494,274.11	1,320,000.00	2,091,543.52
001-0999-99947	Transfer Out: Capital Improv Fund #300	-	-	-	-	-
001-0999-99948	Transfer Out: Brunswick Area Television #123	-	-	-	32,000.00	-
001-0999-99949	Transfer Out: Self Insurance Fund #600	-	-	-	-	-
001-0999-99950	Transfer Out : Tax Allocation	5,585,328.67	11,044,029.75	13,019,035.68	15,720,200.69	17,708,941.26
001-0999-99951	Transfer Out : Reconciled PY Tax Allocation	-	-	-	-	601,736.00
001-0999-99952	Transfer Out : Reconciled CY Tax Allocation	-	-	-	-	-
001-0999-99953	Transfer Out : G.O. Bond Ret Subfund #772	-	-	-	-	-
<b>Total Transfers Out</b>		<b>\$ 6,223,236.98</b>	<b>\$ 12,518,014.04</b>	<b>\$ 16,344,706.79</b>	<b>\$ 20,575,380.66</b>	<b>\$ 23,927,220.78</b>
<i>Advances Out</i>						
001-0999-99871	Advance Out: #375 OPWC Pepperwood Imp Fur	-	-	-	-	-
001-0999-99872	Advance Out: USEPA Grant Earmark	-	-	-	-	-
001-0999-99873	Advance Out: #374 OPWC Magnolia Dr Phase I	-	-	-	-	-
001-0999-99874	Advance Out: #373 OPWC Sky View Dr Imp Fur	-	-	-	-	789,590.00
001-0999-99875	Advance Out: #300 Capital Improv Fund	-	-	-	500,000.00	250,000.00
001-0999-99876	Advance Out: OPWC Sleepy Hollow	-	-	-	-	-
001-0999-99877	Advance Out: #372 OPWC Old Eagle Improv Fu	-	-	-	497,165.00	-
001-0999-99878	Advance Out: #341 City-Wide Park Improv Func	-	-	-	500,000.00	61,040.00
001-0999-99879	Advance Out: #371 OPWC Laurel Road Fund	-	-	-	-	-
001-0999-99880	Advance Out: #347 North Carpenter Improv Fun	-	-	-	-	-
001-0999-99881	Advance Out: #370 OPWC Multi Rd Improv Fur	-	-	-	-	-
001-0999-99882	Advance Out: #332 Road Levy Fund	-	-	800,000.00	855,000.00	861,000.00
001-0999-99884	Advance Out: for 2015 OPWC Application	-	-	-	-	-
001-0999-99885	Advance Out: #368 OPWC Grafton Road Phase	-	-	610,000.00	-	-
001-0999-99886	Advance Out: #337 EPA Grant Fund	-	100,000.00	-	-	-
001-0999-99887	Advance Out: #367 OPWC Hadcock Road Phase	-	251,500.00	-	-	-
001-0999-99888	Advance Out: StormWater Fund #224	-	-	-	-	-
001-0999-99889	Advance Out: Safe Communities Grant #137	-	50,000.00	-	-	-
001-0999-99890	Advance Out: Hadcock Rd II Fund #365 (OPWC	-	-	-	-	-
001-0999-99892	Advance Out: DOJ Grant Fund #129	-	167,705.00	-	23,687.50	60,000.25
001-0999-99893	Advance Out: CHIP Fund #133	-	-	-	-	-
001-0999-99894	Advance Out: Fund #345 US Army Corp of Eng	-	200,000.00	-	-	-
001-0999-99896	Advance Out: Grafton/Hadcock (OPWC)	-	-	-	-	-
001-0999-99899	Advance Out : City Hall Expansion Fund (#336)	134,490.00	-	-	84,986.00	85,836.00
001-0999-99901	Advance Out : CDBG	91,000.00	96,000.00	-	-	-
001-0999-99912	Advance Out : El Dorado Storm Water	-	-	-	-	-
001-0999-99914	Advance Out: BTA Fund (#120)	-	-	-	-	-
001-0999-99915	Advance Out: CHIP Grant Fund (#132)	-	-	-	-	-
001-0999-99916	Advance Out : Employee Flex (#885)	-	-	-	-	-
001-0999-99900	Advance Out : FEMA Fund	-	221,040.00	-	-	-
001-0999-99902	Advance Out : Center for Healthy Living	27,000.00	-	-	-	-
<b>Total Advances Out</b>		<b>\$ 252,490.00</b>	<b>\$ 1,086,245.00</b>	<b>\$ 1,410,000.00</b>	<b>\$ 2,460,838.50</b>	<b>\$ 2,107,466.25</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 6,475,726.98</b>	<b>\$ 13,604,259.04</b>	<b>\$ 17,754,706.79</b>	<b>\$ 23,036,219.16</b>	<b>\$ 26,034,687.03</b>

**Footnote:**  
 Increased income tax rate for safety forces, installation of a new capital improvement fund, dedication and renewed focus to road improvements while keeping non-safety forces at reduced levels have all led to increased transfers over the years for infrastructure improvements.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Fund  
**Department:** Transfers & Advances Out  
**Fund Number:** 001-0999

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Transfers Out</i>					
001-0999-99903	Transfer Out : to Rec Center	425,000.00	425,000.00	375,000.00	375,000.00
001-0999-99905	Transfer Out : to Parks Fund	-	-	-	-
001-0999-99909	Transfer Out : Road Imp. Fund (#333)	2,200,000.00	2,195,660.73	2,000,000.00	2,000,000.00
001-0999-99910	Transfer Out : State Highway	-	-	-	-
001-0999-99913	Transfer Out : North Carpenter/Boston	-	-	-	-
001-0999-99918	Transfer Out : BTA Fund	-	-	-	-
001-0999-99919	Transfer Out : Boston Road/N Carp Set Aside #3	-	-	-	-
001-0999-99921	Transfer Out : City Hall Expansion	-	-	-	-
001-0999-99936	Transfer Out : Storm Sewer Improvement	-	-	-	-
001-0999-99937	Transfer Out : South Ind S.A. Fund #359	-	-	-	-
001-0999-99942	Transfer Out : City Wide Imp. Sub-Fund	-	-	-	-
001-0999-99942	Transfer Out : City Wide Imp. Sub-Fund	-	-	-	-
001-0999-99943	Transfer Out : Laurel Road SA Debt Fund	-	-	-	-
001-0999-99945	Transfer Out : S.A. B. Lake Dam Fund #783	-	-	-	-
001-0999-99946	Transfer Out : S.A. B. Lake Dredging Fund #784	-	-	-	-
001-0999-99947	Transfer Out: Capital Improv Fund #300 *	2,500,000.00	2,500,000.00	1,500,000.00	1,500,000.00
001-0999-99947	Transfer Out: Capital Improv Fund #300	-	-	1,503,333.33	1,503,333.33
001-0999-99948	Transfer Out: Brunswick Area Television #123	-	-	-	-
001-0999-99949	Transfer Out: Self Insurance Fund #600	-	-	-	-
001-0999-99950	Transfer Out : Tax Allocation	19,016,472.00	19,025,222.00	19,142,810.00	19,142,810.00
001-0999-99951	Transfer Out : Reconciled PY Tax Allocation	-	-	-	-
001-0999-99952	Transfer Out : Reconciled CY Tax Allocation	250,000.00	250,000.00	-	-
001-0999-99953	Transfer Out : G.O. Bond Ret Subfund #772	-	-	-	-
<b>Total Transfers Out</b>		<b>\$ 24,391,472.00</b>	<b>\$ 24,395,882.73</b>	<b>\$ 24,521,143.33</b>	<b>\$ 24,521,143.33</b>
<i>Advances Out</i>					
001-0999-99871	Advance Out: #375 OPWC Pepperwood Imp Fur	-	-	658,500.00	658,500.00
001-0999-99872	Advance Out: USEPA Grant Earmark	1,500,000.00	1,500,000.00	-	-
001-0999-99873	Advance Out: #374 OPWC Magnolia Dr Phase I	825,000.00	825,000.00	-	-
001-0999-99874	Advance Out: #373 OPWC Sky View Dr Imp Fu	-	-	-	-
001-0999-99875	Advance Out: #300 Capital Improv Fund	-	-	-	-
001-0999-99876	Advance Out: OPWC Sleepy Hollow	-	-	-	-
001-0999-99877	Advance Out: #372 OPWC Old Eagle Improv Fu	-	-	-	-
001-0999-99878	Advance Out: #341 City-Wide Park Improv Func	-	-	-	-
001-0999-99879	Advance Out: #371 OPWC Laurel Road Fund	-	-	-	-
001-0999-99880	Advance Out: #347 North Carpenter Improv Fun	-	-	-	-
001-0999-99881	Advance Out: #370 OPWC Multi Rd Improv Fur	-	-	-	-
001-0999-99882	Advance Out: #332 Road Levy Fund	861,000.00	861,000.00	861,000.00	861,000.00
001-0999-99884	Advance Out: for 2015 OPWC Application	-	-	-	-
001-0999-99885	Advance Out: #368 OPWC Grafton Road Phase	-	-	-	-
001-0999-99886	Advance Out: #337 EPA Grant Fund	-	-	-	-
001-0999-99887	Advance Out: #367 OPWC Hadcock Road Phase	-	-	-	-
001-0999-99888	Advance Out: StormWater Fund #224	-	-	-	-
001-0999-99889	Advance Out: Safe Communities Grant #137	-	-	-	-
001-0999-99890	Advance Out: Hadcock Rd II Fund #365 (OPWC	-	-	-	-
001-0999-99892	Advance Out: DOJ Grant Fund #129	51,200.00	59,234.92	-	-
001-0999-99893	Advance Out: CHIP Fund #133	-	-	-	-
001-0999-99894	Advance Out: Fund #345 US Army Corp of Eng	-	-	2,255,000.00	2,255,000.00
001-0999-99896	Advance Out: Grafton/Hadcock (OPWC)	-	-	-	-
001-0999-99899	Advance Out : City Hall Expansion Fund (#336)	-	91,390.00	-	-
001-0999-99901	Advance Out : CDBG	-	-	-	-
001-0999-99912	Advance Out : El Dorado Storm Water	-	-	-	-
001-0999-99914	Advance Out: BTA Fund (#120)	-	-	-	-
001-0999-99915	Advance Out: CHIP Grant Fund (#132)	-	-	-	-
001-0999-99916	Advance Out : Employee Flex (#885)	-	-	-	-
001-0999-99900	Advance Out : FEMA Fund	-	-	-	-
001-0999-99902	Advance Out : Center for Healthy Living	-	-	-	-
<b>Total Advances Out</b>		<b>\$ 3,237,200.00</b>	<b>\$ 3,336,624.92</b>	<b>\$ 3,774,500.00</b>	<b>\$ 3,774,500.00</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 27,628,672.00</b>	<b>\$ 27,732,507.65</b>	<b>\$ 28,295,643.33</b>	<b>\$ 28,295,643.33</b>

**Footnote:**

Increased income tax rate for safety forces, installation of a new capital improvement fund, dedication and renewed focus to road improvements while keeping non-safety forces at reduced levels have all led to increased transfers over the years for infrastructure improvements.

**114**

**POLICE FUND**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

## Police Division 2024 Budget Narrative

### Department Responsibilities:

The Division of Police serves the City of Brunswick and its approximate 35,196 citizens with a full-time police force of 40 sworn officers and 15 non-sworn personnel. The Ohio Revised Code identifies the Division's role within the community:

- Preserve the peace
- Protect persons
- Protect property
- Enforce laws and ordinances

The Division's Mission Statement identifies our goal: *Law enforcement providing a safe and secure community through proactive partnerships while maintaining integrity, dedication and respect.*

### Budget Highlights:

The Division of Police is in replacement plan year 4 of 4 for updating and purchasing tire deflation devices, used to safely and effectively terminate pursuits. Annually we replace some of our police fleet vehicles used by our Patrol Officers, Detectives and Police Supervisors. We plan to replace three patrol cars (2017 model years). The Division of Police will also be replacing a S.W.A.T. van (2005 model year). We will be replacing body armor for officers whose protective vests will be expiring. The manufacturer's warranty is for 5 years so they are replaced on that cycle. In addition, we will be updating and enhancing technology used throughout the division. This includes new encrypted hard drives for use by the Detective Bureau in computer forensic investigations. The Division of Police will also be replacing our mobile data computers (M.D.C.) in our marked fleet of vehicles.

Per a state requirement for MARCS public safety radio security, we will be adding software to all police radios. Additionally, we are continuing our subscription to the Flock safety camera network throughout the city which helps us in locating missing and wanted persons and recovering stolen vehicles.

### Programs/Services:

Program / Service Name	Program / Service Description
Law Enforcement	The Division of Police analyzes crime statistics and patterns and develops crime prevention strategies. In order to facilitate the safe movement of traffic, traffic patterns are analyzed and enforcement strategies are created. The Division of Police monitors investigations and assures lawful apprehension of violators. Division personnel are required to testify in court, respond to civil litigation and also work with the judicial system to coordinate enforcement activities. Division members also conduct background investigations on prospective new hire candidates.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

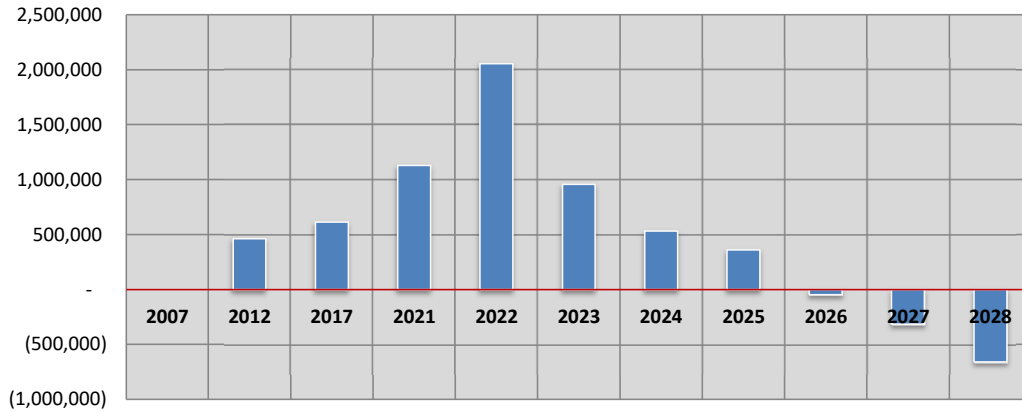
CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

Program / Service Name	Program / Service Description
Records System Management	<p>The Division of Police identifies information and activities that need to be recorded and develops forms, reporting protocol and a workflow system to facilitate an effective and efficient tracking method for these records.</p> <p>The Division of Police formulates and adheres to a records retention schedule which is approved by the Ohio Attorney General's Office. In addition, the Division of Police maintains personnel and training records for all Division personnel.</p> <p>The Division of Police has a responsibility to assure the integrity and security of the records system. Use of the system is restricted to authorized Division personnel on a secure, password protected network.</p>
Public Relations Activities	<p>Members of the Division of Police are often requested to provide presentations for various organizations and safety events. The Division of Police also coordinates and conducts tours of the police facilities for the public on a frequent basis.</p> <p>The Division of Police participates in service organizations, youth activities, and community meetings. Division personnel plan, coordinate, and participate in special events to market Division programs, such as the School Resource Officer and crime prevention programs as well as block watch and other related initiatives.</p> <p>The Division of Police is committed to providing quality policing for our citizens and will assess community attitudes through methods such as surveys. The Division of Police public relations philosophy is instilled and reinforced in all Division personnel and the Division produces and distributes an annual report. The Division of Police responds to all citizen concerns and complaints about agency personnel in a swift and fair manner.</p>
Establishment and Maintenance of Relationships With External Agencies	<p>Division of Police personnel participate in intra-governmental staff meetings and in professional organizations such as the Ohio Association of Chiefs of Police. Mutual aid agreements are facilitated and maintained and inter-agency activities are coordinated. Appropriate inter-agency relationships are encouraged and monitored.</p>
Critical Incident Management	<p>The Division of Police formulates and disseminates emergency preparedness plans. Division personnel are trained on the emergency preparedness plan by conducting drills such as mock disasters, and active threat response training. In the event of an actual critical incident, Division personnel will direct their critical incident operations in accordance with the emergency preparedness plans and then conduct debriefings on both mock and actual disasters.</p>
Development and Maintenance of Media Relations	<p>The Division of Police promotes and maintains open and positive relations with the media. The Division of Police has established a media release policy and procedure and all personnel are trained on it. The Division of Police has personnel assigned as Public Information Officers who will provide media interviews, formulate and distribute media releases and organize press conferences.</p> <p>Division personnel also record cable shows designed to enhance the community's understanding of our mission and capabilities.</p>

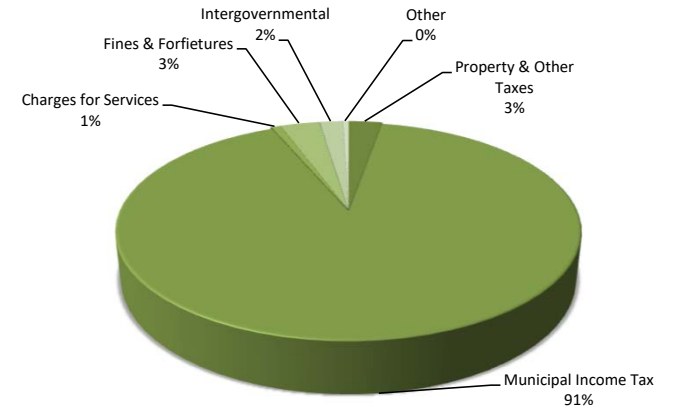
Program / Service Name	Program / Service Description
Maintenance of Personal and Professional Competency and Awareness	<p data-bbox="488 178 1495 310">Division of Police personnel participate in in-service training, pursue continuing educational opportunities and maintain required certifications to keep their job skills sharp. Division personnel are encouraged to identify career and personal goals and to maintain a peer network.</p> <p data-bbox="488 346 1495 445">Division personnel read professional journals and participate in the review and update of organizational and related documents. In addition, Division personnel are encouraged to participate in research activities and to publish to professional journals.</p>

**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Police Income Tax Allocation Fund (#114)

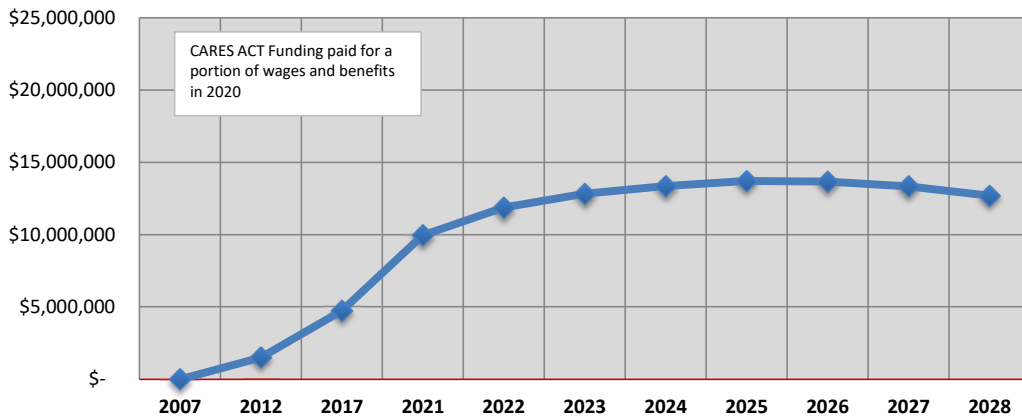
**Change in Cash Position**



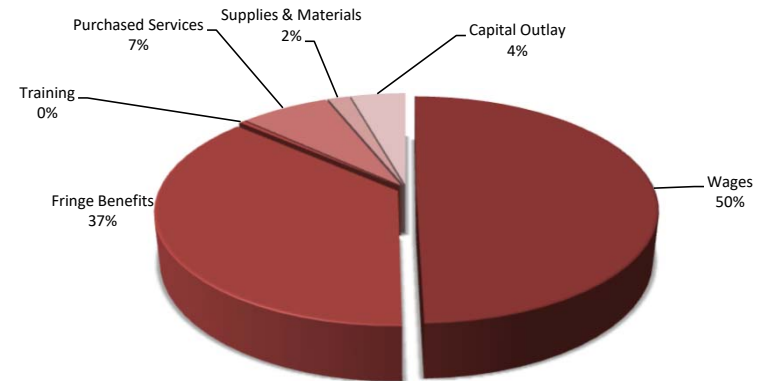
**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



**Note:** The above graphs and charts reflect the effects of the CARES Act Funds received on the Police Fund. The CARES Act Funding and related 2020 Police expenditures charged to the CARES Act were reflected in a separate Fund called the Local Coronavirus Relief Fund #112. The above charts and graphs do not currently reflect any other positive or negative effects of any future funding or expenditures on the American Rescue Plan.

**City of Brunswick, Ohio**  
 Budget and Five Year Forecast Financial Statement  
**Police Wages Fund (#114)**

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Fund Balance</b>	\$ -	\$ 1,032,444	\$ 4,116,782	\$ 8,828,225	\$ 9,955,421	\$ 11,863,011	\$ 12,818,983	\$ 13,349,204	\$ 13,707,692	\$ 13,660,674	\$ 13,344,744
Revenues:											
Property & Other Taxes	-	193,803	196,585	238,253	240,675	291,726	287,270	287,270	287,270	290,143	293,044
Municipal Income Tax	1,182,360	5,975,000	6,850,000	8,050,000	9,244,767	9,400,000	9,425,000	9,519,250	9,614,443	9,806,731	10,002,866
Charges for Services	-	65,036	117,347	81,369	79,516	78,745	80,047	81,628	83,241	84,886	86,563
Fines & Forfeitures	-	491,125	414,131	281,035	300,079	311,500	338,912	345,470	352,160	358,983	365,942
Intergovernmental	-	88,953	78,666	229,461	243,129	223,421	199,901	204,901	199,901	200,286	200,675
Other	-	8,387	70,306	61,613	200,940	31,250	46,050	46,050	46,050	46,050	46,050
<b>Total Operating Revenues</b>	<b>1,182,360</b>	<b>6,822,304</b>	<b>7,727,035</b>	<b>8,941,731</b>	<b>10,309,107</b>	<b>10,336,642</b>	<b>10,377,181</b>	<b>10,484,570</b>	<b>10,583,064</b>	<b>10,787,079</b>	<b>10,995,141</b>
Other Financing Sources	-	298,000	230,000	289,535	291,000	300,000	175,000	150,000	150,000	150,000	100,000
<b>Total Revenues</b>	<b>1,182,360</b>	<b>7,120,304</b>	<b>7,957,035</b>	<b>9,231,266</b>	<b>10,600,107</b>	<b>10,636,642</b>	<b>10,552,181</b>	<b>10,634,570</b>	<b>10,733,064</b>	<b>10,937,079</b>	<b>11,095,141</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 1,182,360</b>	<b>\$ 8,152,748</b>	<b>\$ 12,073,817</b>	<b>\$ 18,059,492</b>	<b>\$ 20,555,528</b>	<b>\$ 22,499,653</b>	<b>\$ 23,371,164</b>	<b>\$ 23,983,774</b>	<b>\$ 24,440,756</b>	<b>\$ 24,597,753</b>	<b>\$ 24,439,885</b>
Expenditures:											
Wages	1,182,360	3,455,656	3,848,185	4,210,715	4,277,211	4,707,518	4,890,609	5,086,233	5,289,682	5,501,269	5,721,320
Fringe Benefits	-	2,270,932	2,591,427	2,769,950	3,117,015	3,435,790	3,618,131	3,835,219	4,065,332	4,309,252	4,567,807
Training	-	17,916	27,729	22,307	16,473	27,500	37,500	37,500	37,500	37,500	37,500
Purchased Services	-	346,283	368,279	431,376	469,358	682,583	700,090	735,095	771,850	810,443	850,965
Supplies & Materials	-	142,969	87,646	106,778	128,087	163,086	169,200	177,660	186,543	195,870	205,664
Capital Outlay	-	127,240	190,679	273,408	245,025	364,193	431,430	254,375	279,175	248,675	272,300
<b>Total Operational Expenditures</b>	<b>1,182,360</b>	<b>6,360,994</b>	<b>7,113,945</b>	<b>7,814,535</b>	<b>8,253,169</b>	<b>9,380,669</b>	<b>9,846,960</b>	<b>10,126,082</b>	<b>10,630,082</b>	<b>11,103,009</b>	<b>11,655,556</b>
Other Financing Uses	-	298,000	230,000	289,535	291,000	300,000	175,000	150,000	150,000	150,000	100,000
<b>Total Expenditures</b>	<b>1,182,360</b>	<b>6,658,994</b>	<b>7,343,945</b>	<b>8,104,070</b>	<b>8,544,169</b>	<b>9,680,669</b>	<b>10,021,960</b>	<b>10,276,082</b>	<b>10,780,082</b>	<b>11,253,009</b>	<b>11,755,556</b>
<b>Ending Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,493,754</b>	<b>\$ 4,729,871</b>	<b>\$ 9,955,421</b>	<b>\$ 12,011,359</b>	<b>\$ 12,818,983</b>	<b>\$ 13,349,204</b>	<b>\$ 13,707,692</b>	<b>\$ 13,660,674</b>	<b>\$ 13,344,744</b>	<b>\$ 12,684,329</b>
Less Carry-Forward Encumbrances	-	-	-	-	148,348	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ -</b>	<b>\$ 1,493,754</b>	<b>\$ 4,729,871</b>	<b>\$ 9,955,421</b>	<b>\$ 11,863,011</b>	<b>\$ 12,818,983</b>	<b>\$ 13,349,204</b>	<b>\$ 13,707,692</b>	<b>\$ 13,660,674</b>	<b>\$ 13,344,744</b>	<b>\$ 12,684,329</b>

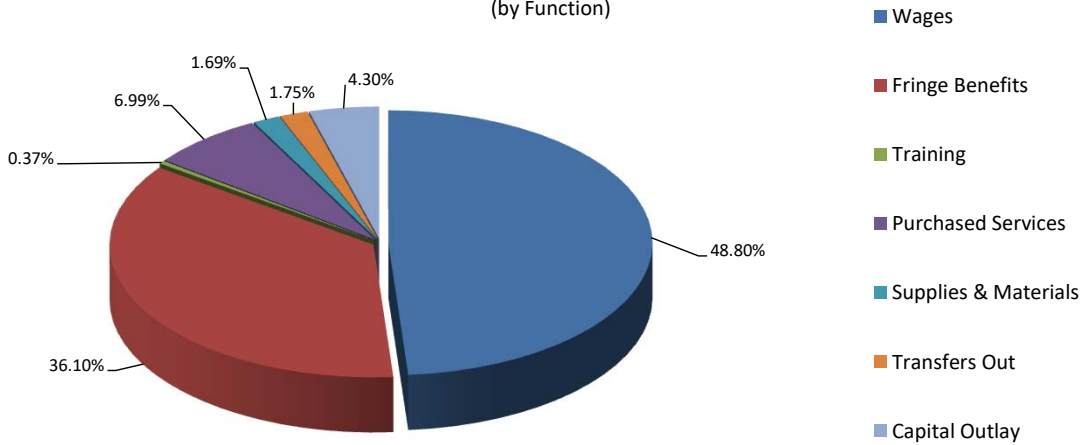


**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

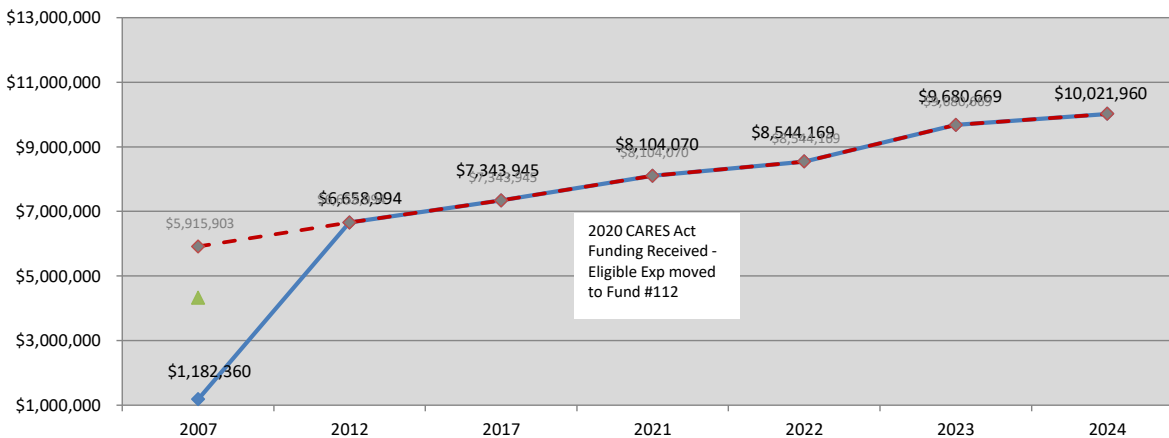
**Fund:** Police Fund (only)  
**Department:** Division of Police  
**Fund Number:** 114-0525

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 1,182,360	\$ 3,455,656	\$ 3,848,185	\$ 4,210,715	\$ 4,277,211	\$ 4,707,518	\$ 4,890,609
Fringe Benefits	-	2,270,932	2,591,427	2,769,950	3,117,015	3,435,790	3,618,131
Training	-	17,916	27,729	22,307	16,473	27,500	37,500
Purchased Services	-	346,283	368,279	431,376	469,358	682,583	700,090
Supplies & Materials	-	142,969	87,646	106,778	128,087	163,086	169,200
Transfers Out	-	298,000	230,000	289,535	291,000	300,000	175,000
Capital Outlay	-	127,240	190,679	273,408	245,025	364,193	431,430
	\$ 1,182,360	\$ 6,658,994	\$ 7,343,945	\$ 8,104,070	\$ 8,544,169	\$ 9,680,669	\$ 10,021,960
Percentage Change	n/a	n/a	n/a	n/a	5.43%	13.30%	3.53%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	5.98%	12.26%	2.94%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

- a. In 2010 and after, the entire police budget was/is being accounted for in this special fund (previous years only included a portion of the patrolmen wages with the remainder of the PD budget in the General Fund).
- b. Repurposed MCDAC grant to personnel and overtime costs for School Resource Officers in fall of 2019 and beyond.

	2007	2012	2017	2021	2022	2023	2024
General Fund Police Portion	\$ 4,733,543	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Police Fund Portion	\$ 1,182,360	\$ 6,658,994	\$ 7,343,945	\$ 8,104,070	\$ 8,544,169	\$ 9,680,669	\$ 10,021,960
Departmental Total	\$ 5,915,903	\$ 6,658,994	\$ 7,343,945	\$ 8,104,070	\$ 8,544,169	\$ 9,680,669	\$ 10,021,960

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Police Fund  
**Department:** Police Salaries Department  
**Fund Number:** 114-0520

Line Item Account Number	Classification / Account Title	Actuals					
		2007	2012	2017	2021	2022	
<i>Personal Services</i>							
114-0520-51100	Police Chief	(see 001-0520)	\$ 91,969.44	\$ 97,163.95	\$ 106,454.15	\$ 109,115.56	
114-0520-51110	Police Salaries		1,182,360.24	1,784,685.46	2,033,603.70	2,174,598.31	
114-0520-51112	Police Part-Time	(see 001-0520)	7,598.82	8,683.73	9,265.55	12,299.23	
114-0520-51113	Lieutenants	(see 001-0520)	79,133.43	173,061.85	199,223.49	204,203.92	
114-0520-51114	Sergeants	(see 001-0520)	655,305.60	668,802.03	754,550.21	768,716.94	
114-0520-51115	Officer-In-Charge - Police	(see 001-0520)	-	-	-	-	
114-0520-51116	Community Policing Coordinator	(see 001-0520)	71,464.16	-	-	-	
114-0520-51119	Communication Specialist Supervisor	(see 001-0520)	50,755.59	57,007.19	-	-	
114-0520-51121	Communication Specialists	(see 001-0520)	512,981.12	545,834.36	538,996.49	567,801.63	
114-0520-51123	Comm. Specs - Part-Time	(see 001-0520)	22,222.49	33,167.76	19,031.40	19,777.39	
114-0520-51132	SRO Supplemental	(see 001-0520)	-	-	2,658.45	3,629.63	
114-0520-51152	Adm Asst PT		-	15,767.50	49,593.20	47,782.29	
114-0520-51196	Compensation Pay	(see 001-0520)	48,606.20	26,000.55	28,829.76	23,893.39	
114-0520-51197	Overtime - Comm Specs	(see 001-0520)	14,638.39	6,937.79	70,438.49	37,182.41	
114-0520-51198	Overtime - Police	(see 001-0520)	116,294.99	182,154.77	257,075.47	269,162.63	
<i>Total Personal Services</i>			\$ 1,182,360.24	\$ 3,455,655.69	\$ 3,848,185.18	\$ 4,210,714.97	\$ 4,277,211.40
<i>Fringe Benefits</i>							
114-0520-52002	Longevity	(see 001-0520)	65,129.09	67,827.13	66,466.04	178,616.17	
114-0520-52222	Deferred Compensation	(see 001-0520)	13,366.44	9,743.31	12,235.89	14,605.28	
114-0520-52223	PERS	(see 001-0520)	169,356.35	159,795.88	166,740.74	164,045.57	
114-0520-52224	Uniforms & Cleaning Allowance	(see 001-0520)	47,218.71	54,676.71	55,952.55	58,389.00	
114-0520-52225	Professional Pay	(see 001-0520)	85,050.00	119,526.52	144,940.91	151,647.94	
114-0520-52226	Meditax	(see 001-0520)	47,217.94	57,028.12	63,832.77	65,152.26	
114-0520-52227	Police Pension	(see 001-0520)	864,233.63	1,056,441.54	1,184,136.75	1,237,649.82	
114-0520-52228	Sick Buy Back	(see 001-0520)	31,327.23	41,679.64	38,404.46	31,509.11	
114-0520-52229	No Medical Coverage Pay	(see 001-0520)	1,500.00	5,450.00	1,750.00	2,425.00	
114-0520-52231	Wellness Pay	(see 001-0520)	21,230.87	30,000.00	37,550.00	34,900.00	
114-0520-52240	Vacation Payout	(see 001-0520)	-	-	1,717.09	997.86	
114-0520-52274	Worker's Compensation	(see 001-0520)	87,767.16	53,858.79	68,399.12	55,863.57	
114-0520-52275	Hospitalization	(see 001-0520)	813,857.80	902,160.92	921,076.59	1,120,407.03	
114-0520-52280	Retirement Leave payout	new in 2012	23,676.52	33,238.66	6,746.95	806.27	
114-0520-53238	Schooling	(see 001-0520)	17,915.82	21,626.30	22,307.45	13,988.79	
114-0520-53258	Association, Conference & Training	(see 001-0520)	-	-	-	-	
114-0520-53268	Continuing Professional Training (State)	(see 001-0520)	-	3,028.00	-	-	
114-0520-53278	ERT Training	(see 001-0520)	-	3,074.30	-	2,483.80	
<i>Total Fringe Benefits</i>			\$ -	\$ 2,288,847.56	\$ 2,619,155.82	\$ 2,792,257.31	\$ 3,133,487.47
<i>Purchased Services</i>							
114-0520-54233	Legal Fees / Settlements	(see 001-0520)	-	-	-	-	
114-0520-54234	Pre-Employment Services	(see 001-0520)	1,643.00	995.00	9,513.00	4,285.00	
114-0520-54243	Repair & Maintenance	(see 001-0520)	55,224.25	84,617.84	89,468.57	118,202.08	
114-0520-54246	Postage	(see 001-0520)	1,102.71	327.00	174.82	133.98	
114-0520-54253	Equipment Service Contract	(see 001-0520)	74,717.41	82,283.91	135,040.46	132,648.94	
114-0520-54255	K9 Equipment Service	(see 001-0520)	-	-	336.00	1,140.49	
114-0520-54260	Cleaning Contract	(see 001-0520)	17,395.17	20,506.27	25,473.00	25,473.00	
114-0520-54270	Utilities & Phone	(see 001-0520)	60,325.91	61,049.84	67,294.40	69,484.67	
114-0520-54272	Insurance	(see 001-0520)	87,870.21	70,778.59	84,280.99	96,775.44	
114-0520-54278	County Auditor Fees	(see 001-0520)	3,343.03	3,091.72	3,595.89	3,644.30	
114-0520-54293	Southwest Council of Governments	(see 001-0520)	10,000.00	10,000.00	12,500.00	12,500.00	
114-0520-54297	Communication Services	(see 001-0520)	-	-	-	-	
114-0520-54347	Grant : MCDAC	(see 001-0520)	26,603.25	20,973.44	-	2,360.58	
114-0520-54349	Equitable Sharing	(see 001-0520)	2,000.00	-	-	-	
114-0520-54350	Criminal Investigation	(see 001-0520)	4,887.44	8,765.99	2,122.65	2,037.76	
114-0520-54351	Hospital Charges	(see 001-0520)	411.00	-	-	-	
114-0520-54352	Literature	(see 001-0520)	759.14	1,045.47	1,058.00	672.00	
114-0520-54353	Computer Training	(see 001-0520)	-	3,844.13	518.70	-	
114-0520-54474	Juvenile Grant	(see 001-0520)	-	-	-	-	
<i>Total Purchased Services</i>			\$ -	\$ 346,282.52	\$ 368,279.20	\$ 431,376.48	\$ 469,358.24
<i>Office Supplies &amp; Materials</i>							
114-0520-55239	Incidentals	(see 001-0520)	10,002.51	9,858.07	8,131.16	10,438.37	
114-0520-55240	K9 Supplies & Materials	(see 001-0520)	-	-	284.78	527.72	
114-0520-55242	Office Supplies	(see 001-0520)	5,224.10	5,024.08	3,425.59	5,082.54	
114-0520-55244	Small Tools/Ammunition	(see 001-0520)	7,355.99	8,438.51	13,312.61	4,898.33	

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Police Fund  
**Department:** Police Salaries Department  
**Fund Number:** 114-0520

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
114-0520-55300	Fuel <small>(see 001-0520)</small>		113,439.10	59,986.68	78,828.06	104,747.10
114-0520-55308	Jail Supplies <small>(see 001-0520)</small>		1,752.34	1,255.92	-	-
114-0520-55321	SWAT Training & Supplies <small>(see 001-0520)</small>		5,194.48	3,082.40	2,796.05	2,392.99
<i>Total Office Supplies &amp; Materials</i>		\$ -	\$ 142,968.52	\$ 87,645.66	\$ 106,778.25	\$ 128,087.05
<i>Transfers Out</i>						
114-0520-99999	Transfer Out : Five Year Capital Plan <small>(see 001-0520)</small>		298,000.00	230,000.00	289,535.00	291,000.00
<i>Total Transfers Out</i>		\$ -	\$ 298,000.00	\$ 230,000.00	\$ 289,535.00	\$ 291,000.00
<b>Total Operation Appropriations</b>		<b>\$ 1,182,360.24</b>	<b>\$ 6,531,754.29</b>	<b>\$ 7,153,265.86</b>	<b>\$ 7,830,662.01</b>	<b>\$ 8,299,144.16</b>
<i>Five Year Capital Plan Expenditures</i>						
961-0520-56252	Capital Outlay <small>(see 911-0520)</small>		106,937.50	189,655.69	266,858.34	236,777.10
961-0520-56253	Capital Outlay Donations <small>(see 911-0520)</small>			-	800.00	310.00
961-0520-56254	Grant Match - Police/City Share <small>(see 911-0520)</small>		20,302.69	1,023.80	1,437.49	1,984.50
961-0520-56270	Ohio Grant Body Armor <small>(see 911-0520)</small>			-	4,312.51	5,953.50
911-0520-56294	Software <small>(see 001-0520)</small>		<small>(see 001-0520)</small>	<small>(see 001-0520)</small>	<small>(see 001-0520)</small>	<small>(see 001-0520)</small>
911-0520-99999	Transfer Out : Operations <small>(see 001-0520)</small>		<small>(see 001-0520)</small>	<small>(see 001-0520)</small>	<small>(see 001-0520)</small>	<small>(see 001-0520)</small>
<i>Total Capital Equipment</i>		\$ -	\$ 127,240.19	\$ 190,679.49	\$ 273,408.34	\$ 245,025.10
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 1,182,360.24</b>	<b>\$ 6,658,994.48</b>	<b>\$ 7,343,945.35</b>	<b>\$ 8,104,070.35</b>	<b>\$ 8,544,169.26</b>

**Footnote:**

Division of Police MCDAC Grant switched purpose to personnel and overtime costs for school resource officers beginning in fall of 2019 and beyond.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Police Fund  
**Department:** Police Salaries Department  
**Fund Number:** 114-0520

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
114-0520-51100	Police Chief	\$ 111,886.00	\$ 111,886.00	\$ 115,250.00	\$ 115,250.00
114-0520-51110	Police Salaries	2,422,908.00	2,422,908.00	2,563,773.00	2,563,773.00
114-0520-51112	Police Part-Time	14,607.00	14,607.00	15,000.00	15,000.00
114-0520-51113	Lieutenants	209,388.00	210,348.00	216,764.00	216,764.00
114-0520-51114	Sergeants	800,221.00	801,024.00	817,782.00	817,782.00
114-0520-51115	Officer-In-Charge - Police	-	-	-	-
114-0520-51116	Community Policing Coordinator	-	-	-	-
114-0520-51119	Communication Specialist Supervisor	-	-	-	-
114-0520-51121	Communication Specialists	614,920.00	614,920.00	641,728.00	641,728.00
114-0520-51123	Comm. Specs - Part-Time	60,680.00	60,680.00	60,000.00	60,000.00
114-0520-51132	SRO Supplemental	-	4,000.00	4,000.00	4,000.00
114-0520-51152	Adm Asst PT	63,611.00	63,611.00	65,523.00	65,523.00
114-0520-51196	Compensation Pay	99,534.00	99,534.00	81,648.00	81,648.00
114-0520-51197	Overtime - Comm Specs	30,000.00	30,000.00	30,902.00	30,902.00
114-0520-51198	Overtime - Police	278,000.00	274,000.00	278,239.00	278,239.00
<i>Total Personal Services</i>		<b>\$ 4,705,755.00</b>	<b>\$ 4,707,518.00</b>	<b>\$ 4,890,609.00</b>	<b>\$ 4,890,609.00</b>
<i>Fringe Benefits</i>					
114-0520-52002	Longevity	67,121.00	67,121.00	69,863.00	69,863.00
114-0520-52222	Deferred Compensation	16,065.00	16,113.00	16,602.00	16,602.00
114-0520-52223	PERS	176,192.00	176,542.00	180,242.00	180,242.00
114-0520-52224	Uniforms & Cleaning Allowance	72,750.00	72,750.00	72,250.00	72,250.00
114-0520-52225	Professional Pay	155,950.00	155,950.00	153,553.00	153,553.00
114-0520-52226	Meditax	73,570.00	73,596.00	75,741.00	75,741.00
114-0520-52227	Police Pension	1,361,355.00	1,304,797.00	1,419,934.00	1,419,934.00
114-0520-52228	Sick Buy Back	54,259.00	54,259.00	59,673.00	59,673.00
114-0520-52229	No Medical Coverage Pay	3,600.00	3,600.00	2,100.00	2,100.00
114-0520-52231	Wellness Pay	51,350.00	52,400.00	41,950.00	41,950.00
114-0520-52240	Vacation Payout	-	3,000.00	-	-
114-0520-52274	Worker's Compensation	151,264.00	151,317.00	156,638.00	156,638.00
114-0520-52275	Hospitalization	1,243,643.00	1,272,345.19	1,325,629.00	1,325,629.00
114-0520-52280	Retirement Leave payout	35,000.00	32,000.00	43,956.00	43,956.00
114-0520-53238	Schooling	25,000.00	25,000.00	35,000.00	35,000.00
114-0520-53258	Association, Conference & Training	-	-	-	-
114-0520-53268	Continuing Professional Training (State)	-	-	-	-
114-0520-53278	ERT Training	2,500.00	2,500.00	2,500.00	2,500.00
<i>Total Fringe Benefits</i>		<b>\$ 3,489,619.00</b>	<b>\$ 3,463,290.19</b>	<b>\$ 3,655,631.00</b>	<b>\$ 3,655,631.00</b>
<i>Purchased Services</i>					
114-0520-54233	Legal Fees / Settlements	5,000.00	5,000.00	5,000.00	5,000.00
114-0520-54234	Pre-Employment Services	6,600.00	6,600.00	6,600.00	6,600.00
114-0520-54243	Repair & Maintenance	130,000.00	154,000.00	172,000.00	172,000.00
114-0520-54246	Postage	750.00	750.00	750.00	750.00
114-0520-54253	Equipment Service Contract	202,850.00	213,845.00	214,000.00	214,000.00
114-0520-54255	K9 Equipment Service	1,200.00	1,200.00	1,200.00	1,200.00
114-0520-54260	Cleaning Contract	25,474.00	25,474.00	27,240.00	27,240.00
114-0520-54270	Utilities & Phone	86,500.00	89,649.52	95,000.00	95,000.00
114-0520-54272	Insurance	140,000.00	140,000.00	140,000.00	140,000.00
114-0520-54278	County Auditor Fees	5,250.00	5,250.00	5,500.00	5,500.00
114-0520-54293	Southwest Council of Governments	18,000.00	18,000.00	12,500.00	12,500.00
114-0520-54297	Communication Services	-	-	-	-
114-0520-54347	Grant : MCDAC	-	-	-	-
114-0520-54349	Equitable Sharing	-	-	-	-
114-0520-54350	Criminal Investigation	14,000.00	14,000.00	14,000.00	14,000.00
114-0520-54351	Hospital Charges	1,500.00	1,500.00	1,500.00	1,500.00
114-0520-54352	Literature	1,200.00	2,314.00	2,300.00	2,300.00
114-0520-54353	Computer Training	2,500.00	2,500.00	2,500.00	2,500.00
114-0520-54474	Juvenile Grant	2,500.00	2,500.00	-	-
<i>Total Purchased Services</i>		<b>\$ 643,324.00</b>	<b>\$ 682,582.52</b>	<b>\$ 700,090.00</b>	<b>\$ 700,090.00</b>
<i>Office Supplies &amp; Materials</i>					
114-0520-55239	Incidentals	17,000.00	15,886.00	17,000.00	17,000.00
114-0520-55240	K9 Supplies & Materials	2,500.00	2,500.00	2,500.00	2,500.00
114-0520-55242	Office Supplies	7,500.00	7,500.00	7,500.00	7,500.00
114-0520-55244	Small Tools/Ammunition	20,000.00	20,000.00	20,000.00	20,000.00

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Police Fund  
**Department:** Police Salaries Department  
**Fund Number:** 114-0520

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
114-0520-55300	Fuel	110,000.00	110,000.00	115,000.00	115,000.00
114-0520-55308	Jail Supplies	2,200.00	2,200.00	2,200.00	2,200.00
114-0520-55321	SWAT Training & Supplies	5,000.00	5,000.00	5,000.00	5,000.00
	<i>Total Office Supplies &amp; Materials</i>	\$ 164,200.00	\$ 163,086.00	\$ 169,200.00	\$ 169,200.00
	<i>Transfers Out</i>				
114-0520-99999	Transfer Out : Five Year Capital Plan	200,000.00	300,000.00	175,000.00	175,000.00
	<i>Total Transfers Out</i>	\$ 200,000.00	\$ 300,000.00	\$ 175,000.00	\$ 175,000.00
	<b>Total Operation Appropriations</b>	<b>\$ 9,202,898.00</b>	<b>\$ 9,316,476.71</b>	<b>\$ 9,590,530.00</b>	<b>\$ 9,590,530.00</b>
	<i>Five Year Capital Plan Expenditures</i>				
961-0520-56252	Capital Outlay	322,370.00	333,745.00	431,430.00	431,430.00
961-0520-56253	Capital Outlay Donations	-	7,947.66	-	-
961-0520-56254	Grant Match - Police/City Share	-	5,625.00	-	-
961-0520-56270	Ohio Grant Body Armor		16,875.00	-	-
911-0520-56294	Software	(see 001-0520)	(see 001-0520)	-	-
911-0520-99999	Transfer Out : Operations	-	-	-	-
	<i>Total Capital Equipment</i>	\$ 322,370.00	\$ 364,192.66	\$ 431,430.00	\$ 431,430.00
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 9,525,268.00</b>	<b>\$ 9,680,669.37</b>	<b>\$ 10,021,960.00</b>	<b>\$ 10,021,960.00</b>

**Footnote:**

Division of Police MCDAC Grant switched purpose to personnel and overtime costs for school resource officers beginning in fall of 2019 and beyond.

**115**

**FIRE FUND**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

## Fire Division 2024 Budget Narrative

The Brunswick Division of Fire is tasked with providing the community with the highest possible level of fire suppression and EMS services. In addition, we provide the community with special education, public relations and technical rescue services. As a service to our members, we provide for the necessary wages, benefits, training and fitness opportunities which allow them to participate in and rise to the necessary training levels required for the job.

The budget request is designed to provide for the expected service needs of the members and community while operating within the constraints of our revenue stream. Through continued streamlining of our operation and improved technology we intend to provide this timely and effective service to our customers.

In 2023 the City of Brunswick embark on a capital project which entails the construction of a new centrally located fire station. With forethought of a needed improvement to the fire service, in the Spring of 2022, City Council approved the purchase of a 5-acre parcel of land ideally located at 1094 Hadcock Road. The City of Brunswick’s Issue-7, brought before the voters on the May 2, 2023 ballot was for a \$12,000,000 (.082-mill) 20-year bond issue to construct a 25,790-square foot fire station on this newly acquired piece of land. Voters overwhelmingly voted in favor of Issue-7 and preliminary work began immediately. A central fire station will not only provide a state-of-the-art facility for our personnel to work from but will improve consistency of emergency response times and allow the division to respond to three concurrent medical emergencies in most instances instead of the two we are currently able to handle. This represents a fifty-percent improvement in our ability to meet the growing needs of our community. A groundbreaking ceremony is anticipated in the spring of 2024 with a projected completion date in July of 2025.

Program / Service Name	Program / Service Description
Our Vision Statement	An Unwavering Commitment to Service.
Emergency Medical Services	A primary mission of the Brunswick Division of Fire is to respond to the requests for emergency medical services for our citizens. We provide door to door services which include both basic and advanced life support skills. Our transport functions are carried out with our squads which are staffed with certified paramedics.
Fire Suppression Services	A primary mission of the Brunswick Division of Fire is to respond to the requests for help regarding emergency fire incidents. All of our members are trained fire fighters certified to the highest level of firefighter training. We respond to these requests with a minimum of two apparatus; an engine and a truck company. Each unit is staffed with certified fire fighters. With these resources we endeavor to confine and extinguish any fire which threatens the public interest.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

Program / Service Name	Program / Service Description
Fire Fighter Training	To accomplish our mission of Fire Suppression we must diligently train in the physical and mental skills required to perform these tasks. We accomplish this training through an aggressive training schedule incorporating both standard and specialized training.
EMS Training	To accomplish our mission of providing EMS response we must diligently train in the physical and mental skills required to perform these tasks. This training is performed monthly in conjunction with our medical control hospital staff at Cleveland Clinic Medina General Hospital. Under their direction along with additional training conducted through a Cleveland State University online training platform, medics maintain all certifications required to provide our first-rate EMS services.
Physical Fitness Training	The physically demanding nature of fire suppression and EMS response requires our members to maintain a physical fitness standard. In keeping with this requirement, we perform daily individual physical fitness training as part of our core priorities.
Fire Prevention Services	A primary mission of the Brunswick Division of Fire is to provide services which help prevent the loss of life and property as the result of destruction by fire. This is accomplished through the efforts of our Fire Chief and two part-time fire inspectors. Their duties include inspection of existing buildings and properties with the intent of identifying and resolving fire code violations which represent a danger to the public. In addition, we participate in the pre-construction plan review process, inspections during construction and final inspection prior to authorizing the use of the building. In this manner we guarantee that each building meets state requirements for safety and built-in fire protection and alarm systems. In addition to the above-described activities, the Division of Fire is in partnership with the American Red Cross to provide up to three smoke detectors per household. This program is independent of social economic needs and is available to all residents of the City of Brunswick. Once a need is identified, the Division of Fire will install the detectors, while discussing a fire escape plan as well as general safety concerns. We believe our involvement in this program will detect fires in their incipient stage and potentially save lives.
Safety Education Services	Our mission to provide the community with public safety education is accomplished in several ways: The division provides fire safety presentations to elementary aged students through a partnership with the United Safety Council. We also participate in water safety through a program known as Josh the Water Otter. Additionally, we participate in Safety Town, Home Depot Safety Days and other similar programs. For adult education we have partnered with The American Red Cross in their Operation Save-a-Life program where we install smoke detectors free of charge. While in the homes of our residents we conduct a home safety survey and discuss an escape plan in the event of a fire. For senior citizens, we provide life safety presentations in apartment complexes and assisted living facilities. Additionally, we promote our residential lock box service to senior citizens so that in the event of an emergency, responders main gain access to a resident home without delay.



Program / Service Name	Program / Service Description
Public Relations Services	Another mission of the Brunswick Division of Fire is to respond to the requests of citizens for public relations events. We accomplish this through attendance at public events upon request.
Fire Hydrant Maintenance	One of our annual activities which often draw the attention of the public is fire hydrant maintenance. This involves flowing and lubricating each and every hydrant in the city to assure they work when we need them. Upon completion of work, members assure that each hydrant drains properly to prevent freezing in the winter months. A final component in maintaining our hydrants is to paint those hydrants that are rusted and appear unsightly. Hydrant functionality is an important line of defense in keeping our community safe and therefore our maintenance program is of utmost importance.
Technical Rescue Services	The Brunswick Division of Fire provides initial response capabilities for all the technical rescue disciplines which include hazardous materials response, water and ice rescue, rope rescue and confined space rescue. Additionally, we are affiliated with the Medina County All Hazards Team. This affiliation allows us to utilize the special training of their many members to resolve our special response incidents.
Other Services	The Brunswick Division of Fire can be called upon for any need which is considered urgent in nature. It is our express desire to serve the community and fulfill our vision statement: "An Unwavering Commitment to Service".

**Line Items:**

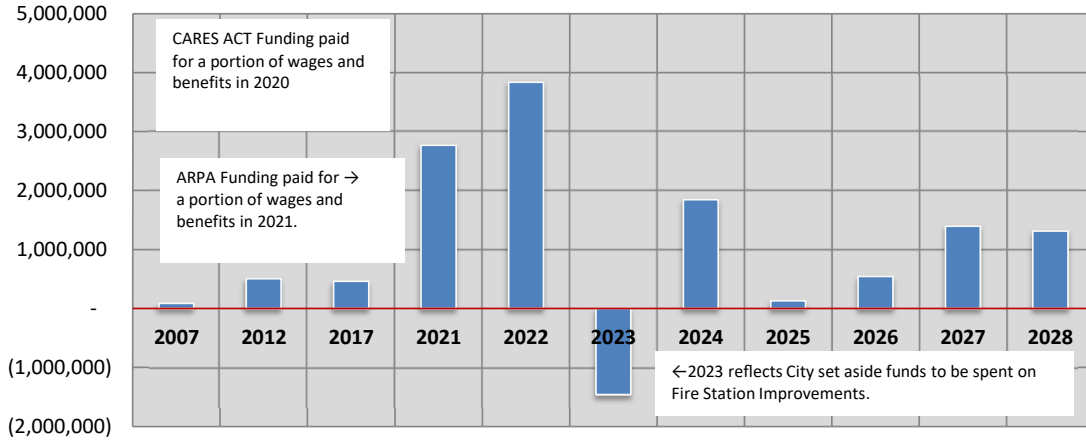
- Officer in Charge 51115:** Represents the monies spent to compensate those senior members of the Division who provide shift supervision on an as needed basis.
- Part-time FF/FM 51143:** Part time FF/FM who support our on-shift and administrative personnel.
- Seasonal Worker 51162** This line reflects money needed to support a seasonal worker performing hydrant repair and maintenance
- Overtime 51198:** Overtime coverage; This sum is divided into the following categories; Shift Fill, Late Calls, EMS Education, Fire Training, Special Teams participation and training, Incident Call Out, and Miscellaneous. Please see the attachment for the specific break downs and projection guidelines.
- Text Messaging 52230** Supports the Division's communication functions which are achieved through the use of our cell phone text message program.
- Wellness Program 52231** Supports the Wellness Incentive Initiative which provides monetary incentives for members who participate in the program. Goal is to catch health related issues earlier, reduce the risk of unknown or emergency large health claims, and provide for a more consistent and predictable health care costs.
- Schooling/Training 53238:** The fire service is a dynamic industry requiring personnel to remain aware of current trends. Individual and Divisional training focuses on new as well as old standards and maintaining the level of education needed to remain proficient on the fire ground and in the field of emergency medical services.

<b>Assoc. Conferences 53258:</b>	Costs associated with conferences, training or membership to organizations, except TROT.
<b>Uniforms 54224:</b>	Reals directly with station uniforms and PPE for personnel. The uniform items are contractual in nature. The PPE is provided as needed.
<b>State Certification, SCBA:</b>	Reflects the finances needed to complete the annual state mandated self- contained breathing apparatus certification process.
<b>Legal Fees 54233:</b>	Represents legal fees incurred during the fiscal year.
<b>Repair/Maintenance 54243:</b>	Includes repair and maintenance to division apparatus and facilities. Annual maintenance agreements are additionally included.
<b>Small tools 54244:</b>	The purchase, repair or replacement of hand tools, small power tools and equipment used within the Division of Fire.
<b>Bulbs/batteries 54245:</b>	Purchase of specialty rechargeable batteries for lighting, SCBA, MARCS radios, EKG monitors, thermal imagers, cordless power tools, Stryker Power cots and communication equipment.
<b>Postage 54246:</b>	Provides for Division mailing of correspondence.
<b>Grant Asst. 54247:</b>	Expenses for our Division grant writer.
<b>Equipment Services 54253:</b>	Fees associated with equipment contracts. Additionally, provides for testing fees.
<b>Utilities/ Phone 54270:</b>	Monthly utility, tablet and phone expenses.
<b>Insurance 54272:</b>	Provides for life insurance, general liability and property insurance.
<b>S.W. COG. 54293:</b>	Funds for membership in SEB / SERT
<b>Regulation tests 54340:</b>	Includes bench testing of breathing apparatus, mask fit tests, testing of air bottles and annual pump and ladder tests.
<b>Medina TROT 54341:</b>	Annual membership for Medina County All Hazards Team.
<b>Incidentals 55239:</b>	Includes the cost of pre-employment tests and physicals and the purchase of various supplies and materials.
<b>Office supplies 55242:</b>	The purchase of all office supplies needed to conduct operations.
<b>Rescue supplies 55254:</b>	Includes the purchase of oxygen, soft patient supplies, equipment replacement parts and stretcher maintenance agreements. Some items may be subject to grant reimbursement.
<b>EMS Grant 55255:</b>	Expenses for State sponsored EMS grant.
<b>Fire prevention 55289:</b>	Purchase of the supplies necessary for the educational opportunities provided to the members of the community and any additional programs we provide for safety purposes.
<b>Hydrant Painting 55290</b>	Used for the purchase of paint and supplies to maintain hydrants.
<b>Fuel 55300</b>	Used for the purchase of gas and diesel fuel for the vehicles.

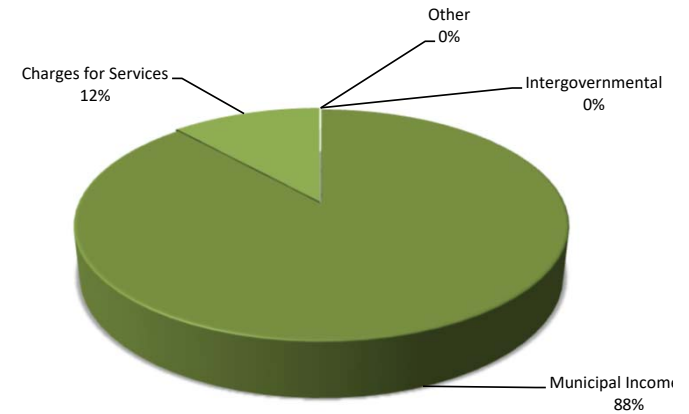
**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Fire Fund (#115)

Printed: 11/20/2023

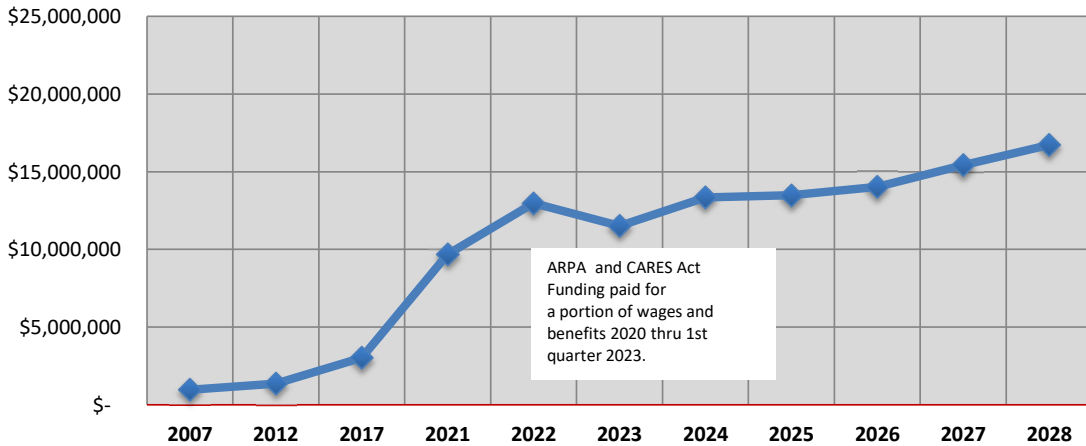
**Change in Cash Position**



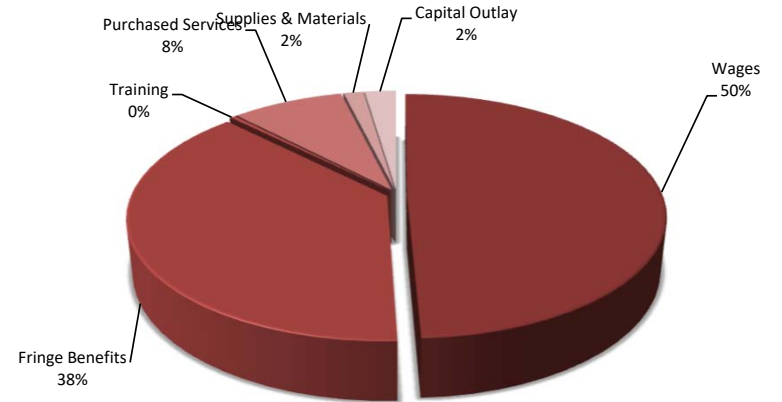
**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



**Note:** The above graphs and charts reflect the effects of the CARES Act & ARPA Funds received on the Fire Fund during 2020-2022 only. The CARES Act Funding and related 2020 Fire expenditures charged to the CARES Act were reflected in a separate Fund called the Local Coronavirus Relief Fund #112. The ARPA Funding and related 2021-2022 Fire expenditures charged to ARPA were reflected in a separate Fund called the Local Fiscal Recovery Fund #140. The above charts and graphs do not currently reflect any other positive or negative effects of any future funding or expenditures on the American Rescue Plan Act beyond 2022. The above charts and graphs will be updated accordingly at a later date (after the 2024 budget proposal).

(Information Presented on a Cash Basis)

**City of Brunswick, Ohio**  
 Budget and Five Year Forecast Financial Statement  
**Fire Fund (#115)**

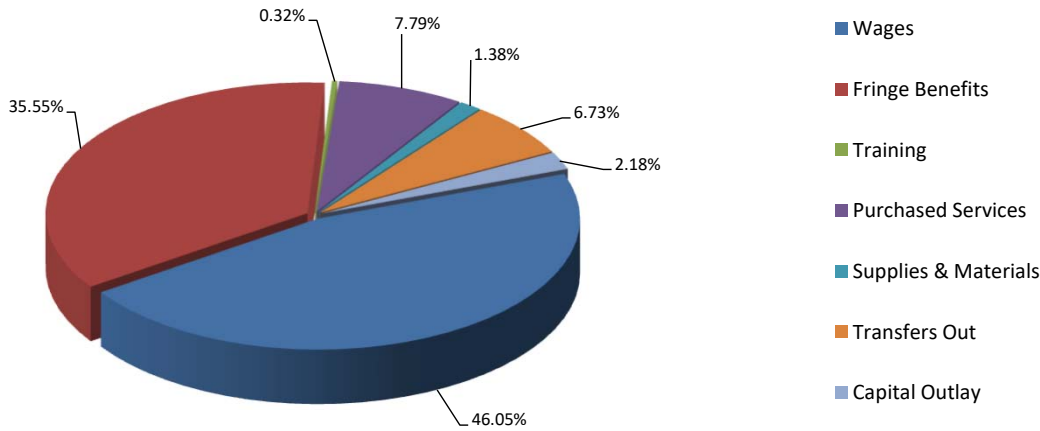
	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Cash Balance</b>	\$ 873,702	\$ 854,654	\$ 2,575,735	\$ 6,919,904	\$ 9,688,149	\$ 12,964,634	\$ 11,505,171	\$ 13,350,385	\$ 13,478,273	\$ 14,019,135	\$ 15,416,140
Beginning Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	\$ 873,702	\$ 854,654	\$ 2,575,735	\$ 6,919,904	\$ 9,688,149	\$ 12,964,634	\$ 11,505,171	\$ 13,350,385	\$ 13,478,273	\$ 14,019,135	\$ 15,416,140
Revenues:											
Property & Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Municipal Income Tax	2,625,016	3,240,000	3,875,000	5,050,000	6,196,969	6,500,000	6,525,000	6,590,250	6,656,153	6,789,276	6,925,062
Charges for Services	493,299	585,231	668,219	749,999	781,448	820,000	859,650	884,650	909,650	934,650	959,650
Intergovernmental	2,500	7,529	9,518	5,391	2,270	45,130	5,000	5,000	5,000	5,000	5,000
Other	10,937	2,078	4,625	29,174	14,474	9,886	500	500	500	500	500
<b>Total Operating Revenues</b>	<b>3,131,752</b>	<b>3,834,838</b>	<b>4,557,362</b>	<b>5,834,564</b>	<b>6,995,162</b>	<b>7,375,016</b>	<b>7,390,150</b>	<b>7,480,400</b>	<b>7,571,303</b>	<b>7,729,426</b>	<b>7,890,212</b>
Other Financing Sources	-	200,500	307,750	538,000	4,286,679	750,000	400,000	300,000	250,000	200,000	200,000
<b>Total Revenues</b>	<b>3,131,752</b>	<b>4,035,338</b>	<b>4,865,112</b>	<b>6,372,564</b>	<b>11,281,841</b>	<b>8,125,016</b>	<b>7,790,150</b>	<b>7,780,400</b>	<b>7,821,303</b>	<b>7,929,426</b>	<b>8,090,212</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 4,005,454</b>	<b>\$ 4,889,992</b>	<b>\$ 7,440,847</b>	<b>\$ 13,292,467</b>	<b>\$ 20,969,990</b>	<b>\$ 21,089,650</b>	<b>\$ 19,295,321</b>	<b>\$ 21,130,785</b>	<b>\$ 21,299,576</b>	<b>\$ 21,948,561</b>	<b>\$ 23,506,352</b>
Expenditures:											
Wages	1,607,416	1,798,388	2,133,733	1,083,236	1,132,629	2,668,467	2,737,861	2,847,375	2,961,270	3,079,721	3,202,910
Fringe Benefits	1,117,199	1,215,521	1,589,503	1,224,048	1,424,168	2,089,180	2,113,352	2,240,153	2,374,562	2,517,036	2,668,058
Training	18,814	5,509	5,047	2,704	4,071	19,000	19,000	19,000	19,000	19,000	19,000
Purchased Services	216,602	223,908	247,927	274,864	265,838	527,326	462,903	486,048	510,351	535,868	562,661
Supplies & Materials	39,107	48,709	46,230	36,051	46,143	77,616	82,320	86,436	90,758	95,296	100,060
Capital Outlay	43,562	35,722	74,574	445,414	287,751	3,452,890	129,500	1,673,500	1,074,500	85,500	25,500
<b>Total Operational Expenditures</b>	<b>3,042,700</b>	<b>3,327,757</b>	<b>4,097,014</b>	<b>3,066,318</b>	<b>3,160,599</b>	<b>8,834,478</b>	<b>5,544,936</b>	<b>7,352,513</b>	<b>7,030,441</b>	<b>6,332,421</b>	<b>6,578,190</b>
Other Financing Uses	-	200,500	307,750	538,000	4,286,679	750,000	400,000	300,000	250,000	200,000	200,000
<b>Total Expenditures</b>	<b>3,042,700</b>	<b>3,528,257</b>	<b>4,404,764</b>	<b>3,604,318</b>	<b>7,447,278</b>	<b>9,584,478</b>	<b>5,944,936</b>	<b>7,652,513</b>	<b>7,280,441</b>	<b>6,532,421</b>	<b>6,778,190</b>
<b>Ending Fund Balance</b>	<b>\$ 962,754</b>	<b>\$ 1,361,735</b>	<b>\$ 3,036,083</b>	<b>\$ 9,688,149</b>	<b>\$ 13,522,713</b>	<b>\$ 11,505,171</b>	<b>\$ 13,350,385</b>	<b>\$ 13,478,273</b>	<b>\$ 14,019,135</b>	<b>\$ 15,416,140</b>	<b>\$ 16,728,161</b>
Less Carry-Forward Encumbrances	-	-	-	-	558,079	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 962,754</b>	<b>\$ 1,361,735</b>	<b>\$ 3,036,083</b>	<b>\$ 9,688,149</b>	<b>\$ 12,964,634</b>	<b>\$ 11,505,171</b>	<b>\$ 13,350,385</b>	<b>\$ 13,478,273</b>	<b>\$ 14,019,135</b>	<b>\$ 15,416,140</b>	<b>\$ 16,728,161</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

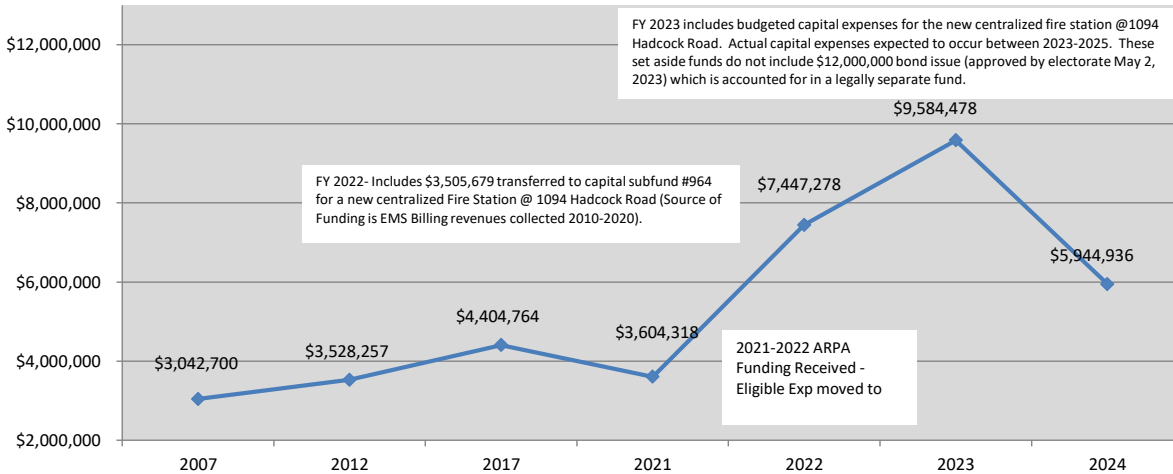
**Fund:** Fire Operation Fund  
**Department:** Fire Department  
**Fund Number:** 115-0510

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 1,607,416	\$ 1,798,388	\$ 2,133,733	\$ 1,083,236	\$ 1,132,629	\$ 2,668,467	\$ 2,737,861
Fringe Benefits	1,117,199	1,215,521	1,589,503	1,224,048	1,424,168	2,089,180	2,113,352
Training	18,814	5,509	5,047	2,704	4,071	19,000	19,000
Purchased Services	216,602	223,908	247,927	274,864	265,838	527,326	462,903
Supplies & Materials	39,107	48,709	46,230	36,051	46,143	77,616	82,320
Transfers Out	-	200,500	307,750	538,000	4,286,679	750,000	400,000
Capital Outlay	43,562	35,722	74,574	445,414	287,751	3,452,890	129,500
<b>\$</b>	<b>\$ 3,042,700</b>	<b>\$ 3,528,257</b>	<b>\$ 4,404,764</b>	<b>\$ 3,604,318</b>	<b>\$ 7,447,278</b>	<b>\$ 9,584,478</b>	<b>\$ 5,944,936</b>
Percentage Change	n/a	n/a	n/a	n/a	106.62%	28.70%	-37.97%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	126.65%	-14.36%	-5.16%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**  
 FY 2021 excludes \$1,634,440.36 in actual eligible ARPA expenses (1,216,831.18 in wages & 417,609.18 in benefits) moved out of Fund #115 into Fund #140.  
 FY 2022 excludes \$1,732,811.91 in actual eligible ARPA expenses (1,260,525.97 in wages & 472,285.94 in benefits) moved out of Fund #115 into Fund #140.  
 2023-2024 excludes any effect that American Rescue Plan Act may have on the Fire Fund #115. Once known, above graph and #s will be updated.  
 2022 & 2023 includes a \$3,505,678.95 (set aside) funding plan for a new centralized fire station. Set aside funding comes from certain EMS revenues collected from 2010-2020. These funds are only available for purposes associated with the Division of Fire and were not otherwise dedicated to Division of Fire equipment and vehicles. The 2023-2025 budgets will include the actual capital and other expenses from these set aside funds for the construction and equipping of a new fire station @ 1094 Hadcock Road. Additional funding from the \$12,000,000 bond (Issue 7 passed by voters on May 2, 2023), will be accounted for in a separate fund and will not be commingled with these set aside funds (capital sub-fund #964).

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Fire Operation Fund  
**Department:** Fire Department  
**Fund Number:** 115-0510

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
115-0510-51100	Fire Chief	\$ 86,795.22	\$ 85,732.39	\$ 95,881.15	\$ 105,081.41	\$ 104,070.54
115-0510-51143	Assistant Fire Chief	20,809.98	80,912.27	90,142.41	89,742.85	91,646.20
115-0510-51110	Fire Rescue & Fire Fighters	1,054,741.45	1,173,004.77	1,175,699.29	518,983.10	567,564.41
115-0510-51113	Lieutenants	171,726.04	200,627.62	447,652.94	223,631.80	226,102.57
115-0510-51115	Officer in Charge	11,219.04	-	-	-	-
115-0510-51145	Fire Part-Time Firefighters	33,961.32	29,548.46	37,505.84	60,362.64	58,846.10
115-0510-51162	Seasonal (Hydrant Painting)	-	-	-	-	3,112.50
115-0510-51170	Clerk II	57,811.18	-	-	-	-
115-0510-51173	Clerk II Part-Time	-	23,361.67	24,420.83	26,923.28	26,360.01
115-0510-51197	Compensation Pay	6,692.34	10,477.49	5,453.17	16,544.55	11,667.16
115-0510-51198	Overtime	163,659.23	194,722.85	256,977.57	41,966.45	43,259.10
<i>Total Personal Services</i>		\$ 1,607,415.80	\$ 1,798,387.52	\$ 2,133,733.20	\$ 1,083,236.08	\$ 1,132,628.59
<i>Fringe Benefits</i>						
115-0510-52002	Longevity	11,930.40	27,428.22	37,003.02	37,993.69	101,552.19
115-0510-52222	Deferred Compensation	574.92	3,442.41	4,794.03	-	-
115-0510-52223	PERS	13,879.11	3,257.81	3,376.55	3,881.49	3,978.87
115-0510-52225	Professional Pay	7,200.00	48,700.00	67,706.85	84,681.65	88,379.18
115-0510-52226	Meditax & Social Security	22,640.51	24,437.33	30,751.15	19,135.17	20,524.85
115-0510-52227	Fire Pension	536,968.27	639,864.32	810,050.07	460,426.65	460,104.62
115-0510-52228	Sick Buy Back	10,282.60	6,301.77	8,090.01	9,302.73	7,204.59
115-0510-52229	Holiday Pay	57,119.42	38,937.92	59,007.04	37,693.79	36,582.06
115-0510-52230	Text Messaging - Cell Phone MOU	-	2,520.00	2,150.14	2,110.36	2,144.22
115-0510-52231	Wellness (Nicotine Free Program) MOU	-	8,250.00	14,400.00	21,450.00	22,150.00
115-0510-52232	No Medical Coverage	-	-	-	3,300.00	1,500.00
115-0510-52240	Vacation Payout	-	-	1,500.00	86.30	-
115-0510-52274	Worker's Compensation	104,274.46	48,256.73	27,268.48	35,020.34	37,466.00
115-0510-52275	Hospitalization	352,329.23	364,124.29	523,390.00	502,490.83	637,345.63
115-0510-52279	ERI Program (OPERS)	-	-	-	-	-
115-0510-52280	ERI/ Retirement Leave Payout (Per ORC)	-	-	15.95	6,475.48	1.10
115-0510-53238	Schooling	18,814.13	5,508.91	4,142.08	1,938.80	2,340.00
115-0510-53247	Training Grant	-	-	-	-	5,235.00
115-0510-53248	Grant Match Operations - FEMA	-	-	-	-	-
115-0510-53258	Association, Conference & Training	-	-	905.00	765.00	1,730.50
<i>Total Fringe Benefits</i>		\$ 1,136,013.05	\$ 1,221,029.71	\$ 1,594,550.37	\$ 1,226,752.28	\$ 1,428,238.81
<i>Purchased Services</i>						
115-0510-54224	Uniform Allowance	28,604.71	21,134.74	23,328.76	30,780.82	28,358.37
115-0510-54225	State Certification - Breathing App.	-	(29.95)	10.00	-	-
115-0510-54233	Legal Fees	-	4,441.07	-	-	-
115-0510-54243	Repair & Maintenance	74,734.71	72,757.04	79,321.42	58,907.52	54,062.72
115-0510-54244	Small Tools	2,758.41	-	500.00	127.98	324.00
115-0510-54245	Disposable Batteries & Bulbs	719.21	661.41	867.67	427.21	-
115-0510-54246	Postage	1,097.27	79.70	86.24	79.65	51.76
115-0510-54247	Grant Assistance Contracts	1,200.00	4,200.00	-	-	950.00
115-0510-54253	Equipment Service Contract	10,430.26	6,333.80	18,247.19	48,531.22	35,644.57
115-0510-54260	Rescue Collection Fees	2,517.59	42,015.10	44,891.43	50,784.67	51,594.59
115-0510-54270	Utilities & Phone	29,833.47	21,974.60	27,021.55	28,503.00	29,796.04
115-0510-54272	Insurance	51,403.27	31,423.10	29,209.44	38,774.39	46,159.25
115-0510-54293	Southwest Council of Gov't	-	5,000.00	8,000.00	-	-
115-0510-54340	Regulation Testing	4,283.27	4,897.55	7,422.62	2,727.80	2,954.50
115-0510-54341	Medina County - TROT	9,020.30	9,020.30	9,020.30	15,220.11	15,941.70
<i>Total Purchased Services</i>		\$ 216,602.47	\$ 223,908.46	\$ 247,926.62	\$ 274,864.37	\$ 265,837.50

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Fire Operation Fund  
**Department:** Fire Department  
**Fund Number:** 115-0510

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Supplies &amp; Materials</i>						
115-0510-55235	COVID-19 Supplies	-	-	-	-	-
115-0510-55239	Incidentals	19,259.35	10,093.25	13,630.66	7,299.85	5,905.69
115-0510-55242	Office Supplies	4,052.90	1,288.45	1,659.64	1,037.78	998.90
115-0510-55254	Rescue Supplies	9,876.42	5,251.62	10,651.94	2,842.18	4,284.21
115-0510-55255	EMS Supply Grant	-	2,211.73	3,065.00	2,679.19	586.71
115-0510-55256	Grant Match Operations	-	-	-	-	-
115-0510-55289	Fire Prevention Supplies	5,917.87	1,727.57	1,950.61	299.64	2,230.35
115-0510-55290	Hydrant Painting Supplies	-	-	-	388.26	1,579.88
115-0510-55300	Fuel	-	28,136.51	15,272.13	21,504.53	30,557.00
	<i>Total Supplies &amp; Materials</i>	\$ 39,106.54	\$ 48,709.13	\$ 46,229.98	\$ 36,051.43	\$ 46,142.74
<i>Transfers Out</i>						
115-0510-99900	Transfer Out : Fire Station Improvements #96	-	-	-	-	3,505,678.95
115-0510-99999	Transfer Out : #952 Five Year Capital Plan	-	200,500.00	307,750.00	538,000.00	781,000.00
	<i>Total Transfers Out</i>	\$ -	\$ 200,500.00	\$ 307,750.00	\$ 538,000.00	\$ 4,286,678.95
	<b>Total Operation Appropriations</b>	<b>\$ 2,999,137.86</b>	<b>\$ 3,492,534.82</b>	<b>\$ 4,330,190.17</b>	<b>\$ 3,158,904.16</b>	<b>\$ 7,159,526.59</b>
<i>Five Year Capital Plan</i>						
964-0437-56881	Construction Fire Station Improvements	-	-	-	-	-
964-0437-56882	Land Purchase/R-O-W	-	-	-	-	169,190.82
964-0437-56883	Architect/Eng/Inspections - Fire Stations	-	-	-	-	20,769.69
964-0437-56884	Contingency - Fire Stations	-	-	-	-	-
952-0510-56252	Capital Outlay & Capital Lease	31,476.37	30,070.80	74,573.65	444,476.79	95,847.79
952-0510-56253	Capital Outlay - Donations	12,086.00	-	-	937.30	1,942.72
952-0510-56254/5/6	Capital Outlay - Grant (City Portion)	-	5,651.00	-	-	-
952-0510-56270	BWC Safety	-	-	-	-	-
952-0510-99999	Transfer Out : To Operations	-	-	-	-	-
952-0510-99999	Transfer Out of Capital to Operations	-	-	-	-	-
	<i>Total Equipment &amp; Capital</i>	\$ 43,562.37	\$ 35,721.80	\$ 74,573.65	\$ 445,414.09	\$ 287,751.02
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 3,042,700.23</b>	<b>\$ 3,528,256.62</b>	<b>\$ 4,404,763.82</b>	<b>\$ 3,604,318.25</b>	<b>\$ 7,447,277.61</b>

**Footnote:**

2022 & 2023 includes a \$3,505,678.95 (set aside) funding plan for a new centralized fire station. Set aside funding comes from certain EMS revenues collected from 2010-2020. These funds are only available for purposes associated with the Division of Fire and were not otherwise dedicated to Division of Fire equipment and vehicles. The 2023-2025 budgets will include the actual capital and other expenses from these set aside funds for the construction and equipping of a new fire station @ 1094 Hadcock Road. Additional funding from the \$12,000,000 bond (Issue 7 passed by voters on May 2, 2023), will be accounted for in a separate fund and will not be commingled with these set aside funds (capital sub-fund #964).

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Fire Operation Fund  
**Department:** Fire Department  
**Fund Number:** 115-0510

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
115-0510-51100	Fire Chief	\$ 106,723.00	\$ 106,723.00	\$ 112,320.00	112,320.00
115-0510-51143	Assistant Fire Chief	94,301.00	94,301.00	97,136.00	97,136.00
115-0510-51110	Fire Rescue & Fire Fighters	1,471,179.00	1,471,179.00	1,485,477.00	1,485,477.00
115-0510-51113	Lieutenants	579,469.00	579,469.00	595,467.00	595,467.00
115-0510-51115	Officer in Charge	-	-	-	-
115-0510-51145	Fire Part-Time Firefighters	71,750.00	71,750.00	73,908.00	73,908.00
115-0510-51162	Seasonal (Hydrant Painting)	7,500.00	7,500.00	7,500.00	7,500.00
115-0510-51170	Clerk II	-	-	-	-
115-0510-51173	Clerk II Part-Time	38,376.00	38,376.00	39,754.00	39,754.00
115-0510-51197	Compensation Pay	31,369.00	31,369.00	51,299.00	51,299.00
115-0510-51198	Overtime	267,800.00	267,800.00	275,000.00	275,000.00
<i>Total Personal Services</i>		<b>\$ 2,668,467.00</b>	<b>\$ 2,668,467.00</b>	<b>\$ 2,737,861.00</b>	<b>\$ 2,737,861.00</b>
<i>Fringe Benefits</i>					
115-0510-52002	Longevity	43,002.00	43,002.00	44,700.00	44,700.00
115-0510-52222	Deferred Compensation	-	-	-	-
115-0510-52223	PERS	6,423.00	6,598.00	6,616.00	6,616.00
115-0510-52225	Professional Pay	88,800.00	88,800.00	88,800.00	88,800.00
115-0510-52226	Meditax & Social Security	46,778.00	46,778.00	48,076.00	48,076.00
115-0510-52227	Fire Pension	1,006,037.00	992,350.00	1,011,241.00	1,011,241.00
115-0510-52228	Sick Buy Back	29,806.00	5,806.00	34,177.00	34,177.00
115-0510-52229	Holiday Pay	63,490.00	63,490.00	65,726.00	65,726.00
115-0510-52230	Text Messaging - Cell Phone MOU	2,880.00	2,880.00	2,160.00	2,160.00
115-0510-52231	Wellness (Nicotine Free Program) MOU	22,750.00	22,750.00	25,000.00	25,000.00
115-0510-52232	No Medical Coverage	2,700.00	3,000.00	3,000.00	3,000.00
115-0510-52240	Vacation Payout	-	200.00	-	-
115-0510-52274	Worker's Compensation	87,528.00	67,328.00	87,965.00	87,965.00
115-0510-52275	Hospitalization	729,273.00	737,397.91	670,891.00	670,891.00
115-0510-52279	ERI Program (OPERS)	-	-	-	-
115-0510-52280	ERI/ Retirement Leave Payout (Per ORC)	25,000.00	8,800.00	25,000.00	25,000.00
115-0510-53238	Schooling	15,000.00	15,000.00	15,000.00	15,000.00
115-0510-53247	Training Grant	-	-	-	-
115-0510-53248	Grant Match Operations - FEMA	-	-	-	-
115-0510-53258	Association, Conference & Training	4,000.00	4,000.00	4,000.00	4,000.00
<i>Total Fringe Benefits</i>		<b>\$ 2,173,467.00</b>	<b>\$ 2,108,179.91</b>	<b>\$ 2,132,352.00</b>	<b>\$ 2,132,352.00</b>
<i>Purchased Services</i>					
115-0510-54224	Uniform Allowance	39,400.00	39,400.00	39,400.00	39,400.00
115-0510-54225	State Certification - Breathing App.	900.00	900.00	900.00	900.00
115-0510-54233	Legal Fees	10,000.00	10,000.00	10,000.00	10,000.00
115-0510-54243	Repair & Maintenance	114,165.00	213,343.50	130,000.00	130,000.00
115-0510-54244	Small Tools	1,000.00	2,500.00	3,000.00	3,000.00
115-0510-54245	Disposable Batteries & Bulbs	3,500.00	2,000.00	3,500.00	3,500.00
115-0510-54246	Postage	300.00	300.00	300.00	300.00
115-0510-54247	Grant Assistance Contracts	5,000.00	5,000.00	5,000.00	5,000.00
115-0510-54253	Equipment Service Contract	64,000.00	64,000.00	64,000.00	64,000.00
115-0510-54260	Rescue Collection Fees	50,018.75	54,325.00	56,952.00	56,952.00
115-0510-54270	Utilities & Phone	40,000.00	45,061.36	50,000.00	50,000.00
115-0510-54272	Insurance	72,000.00	66,000.00	75,000.00	75,000.00
115-0510-54293	Southwest Council of Gov't	-	-	-	-
115-0510-54340	Regulation Testing	8,200.00	8,200.00	8,200.00	8,200.00
115-0510-54341	Medina County - TROT	16,296.00	16,296.00	16,651.00	16,651.00
<i>Total Purchased Services</i>		<b>\$ 424,779.75</b>	<b>\$ 527,325.86</b>	<b>\$ 462,903.00</b>	<b>\$ 462,903.00</b>



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Fire Operation Fund  
**Department:** Fire Department  
**Fund Number:** 115-0510

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Supplies &amp; Materials</i>					
115-0510-55235	COVID-19 Supplies	-	-	-	-
115-0510-55239	Incidentals	19,600.00	19,600.00	25,000.00	25,000.00
115-0510-55242	Office Supplies	3,500.00	3,500.00	4,000.00	4,000.00
115-0510-55254	Rescue Supplies	11,000.00	11,000.00	12,320.00	12,320.00
115-0510-55255	EMS Supply Grant	-	3,015.59	-	-
115-0510-55256	Grant Match Operations	-	-	-	-
115-0510-55289	Fire Prevention Supplies	3,000.00	4,500.00	4,000.00	4,000.00
115-0510-55290	Hydrant Painting Supplies	3,000.00	3,000.00	4,000.00	4,000.00
115-0510-55300	Fuel	33,000.00	33,000.07	33,000.00	33,000.00
<i>Total Supplies &amp; Materials</i>		<b>\$ 73,100.00</b>	<b>\$ 77,615.66</b>	<b>\$ 82,320.00</b>	<b>\$ 82,320.00</b>
<i>Transfers Out</i>					
115-0510-99900	Transfer Out : Fire Station Improvements #96	-	-	-	-
115-0510-99999	Transfer Out : #952 Five Year Capital Plan	350,000.00	750,000.00	400,000.00	400,000.00
<i>Total Transfers Out</i>		<b>\$ 350,000.00</b>	<b>\$ 750,000.00</b>	<b>\$ 400,000.00</b>	<b>\$ 400,000.00</b>
<b>Total Operation Appropriations</b>		<b>\$ 5,689,813.75</b>	<b>\$ 6,131,588.43</b>	<b>\$ 5,815,436.00</b>	<b>\$ 5,815,436.00</b>
<i>Five Year Capital Plan</i>					
964-0437-56881	Construction Fire Station Improvements	3,000,000.00	1,700,000.00	-	-
964-0437-56882	Land Purchase/R-O-W	-	-	-	-
964-0437-56883	Architect/Eng/Inspections - Fire Stations	-	1,521,084.18	-	-
964-0437-56884	Contingency - Fire Stations	80,678.95	80,678.95	-	-
952-0510-56252	Capital Outlay & Capital Lease	89,600.00	105,800.00	129,500.00	129,500.00
952-0510-56253	Capital Outlay - Donations	-	5,834.40	-	-
952-0510-56254/5/6	Capital Outlay - Grant (City Portion)	-	9,873.11	-	-
952-0510-56270	BWC Safety	-	29,619.33	-	-
952-0510-99999	Transfer Out : To Operations	-	-	-	-
952-0510-99999	Transfer Out of Capital to Operations	-	-	-	-
<i>Total Equipment &amp; Capital</i>		<b>\$ 3,170,278.95</b>	<b>\$ 3,452,889.97</b>	<b>\$ 129,500.00</b>	<b>\$ 129,500.00</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 8,860,092.70</b>	<b>\$ 9,584,478.40</b>	<b>\$ 5,944,936.00</b>	<b>\$ 5,944,936.00</b>

**Footnote:**

2022 & 2023 includes a \$3,505,678.95 (set aside) funding plan for a new centralized fire station. Set aside funding comes from certain EMS revenues collected from 2010-2020. These funds are only available for purposes associated with the Division of Fire and were not otherwise dedicated to Division of Fire equipment and vehicles. The 2023-2025 budgets will include the actual capital and other expenses from these set aside funds for the construction and equipping of a new fire station @ 1094 Hadcock Road. Additional funding from the \$12,000,000 bond (Issue 7 passed by voters on May 2, 2023), will be accounted for in a separate fund and will not be commingled with these set aside funds (capital sub-fund #964).

**117**

**STREET CONSTRUCTION  
AND MAINTENANCE  
FUND**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Street Maintenance and Repair 2024 Operating Budget Narrative

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Department Responsibilities:

We will provide for the safe, orderly and efficient use of resources available to the Department, in order to maintain and constitute the physical structures, facilities and services to our City.

We will provide the highest quality cost effective services to our customers using the City's infrastructure facilities including roadways, drainage, waste disposal, yard space and other supportive services.

We recognize the value of all departments of the city government and will provide the highest quality assistance to these internal customers.

### Budget Highlights:

In July 2019 the State of Ohio increased the gas tax. The increase in tax was to also increase the revenue to the City of Brunswick. As we began seeing an increase in revenue, the Covid-19 pandemic also began which severely decreased the amount of travel. The end result was the City received more gas taxes than in the past, but less than originally estimated as a result of the global health pandemic. Gas Tax revenue estimates for the City of Brunswick are derived by the Ohio Department of Transportation. Per the Ohio Revised Code, 92.5% of these gas tax funds must go to the Street Repair & Maintenance Fund. These funds can be used to improve the City Streets and enhance the funds in the Road Levy Fund #332 and Road Improvement Fund #333.

It is the Service Department's wish to provide the following goals to our city residents with appropriations from the 2024 budget:

- Maintain and improve all city streets in a safe, desirable condition.
- Maintain and improve all public drainage structures.
- Provide and improve snow and ice removal operations.
- Continue the same salting procedures/processes throughout the City.
- Maintain and repair all trucks and heavy equipment used.
- Maintain and improve buildings and properties.
- Provide training and education opportunities to all department employees to upgrade their work skills.
- To continually recognize our internal and external customers.
- To develop and implement employee safety programs.
- To foster commitment for continuous improvement and proficiency in our daily operation.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

<b>Program / Services Section</b>	
<b>ADA Ramp Installation</b>	The City began a program to install ADA Ramps throughout the City of Brunswick by utilizing CDBG grant money at no cost to the City. However, starting in 2017, due to federal budget cuts, the CDBG program was consolidated and administered at the County level, versus the City level. Once consolidated, ADA ramp improvements from this funding source became severely limited. No CDBG funds are expected to be spent on ADA ramps within the City in 2024. It is expected the City will need additional funding sources or be required to incorporate these items in other road projects to continue this program.
<b>Branch Chipping Program</b>	Provides branch chipping services to the residents of Brunswick twice per year. Once in the spring and again in the fall of the year.
<b>Cemeteries</b>	Oversees Westview and Bennett's Corner Cemeteries.
<b>Clean Up Collection Day</b>	City-wide Clean Up Collection Day is generally held once per year in the summer. Brunswick residents may drop off yard waste, landscaping and household debris. Dumpsters are located at the Service Garage, Parks Garage and Recreation Center.
<b>Drive Pipe Replacement Program</b>	As part of the storm water program, the Service Department Drive Pipe Replacement program is in effect weather permitting from the beginning of April through the end of September. It is the City's policy to replace residential driveway culvert pipes after the City sizes the length and diameter of the existing pipe. The homeowner shall then call a pipe supplier to deliver the new pipe to their residence. After delivery, the homeowner may call the Service Department to request installation. The City crews will then remove the old drive pipes, and install the new drive pipe at no additional cost to the homeowner. Any necessary replacement of the drive apron in concrete or asphalt is the responsibility of the homeowner. The City will provide a list of pipe vendors from which the homeowner may choose to purchase their material.
<b>Leaf Collection</b>	The Service Department provides leaf collection services to the residents in the fall of the year.
<b>Mailbox Replacement</b>	The mailbox replacement program is for mailboxes damaged by snowplowing efforts. At evaluation we will attempt to make immediate temporary repair so mail can be received. If minor damage has occurred we will make a permanent repair while on site. The Service crew will leave the homeowner a letter stating if repair has been completed or if mailbox &/or post needs to be completely replaced. The letter will describe the homeowner's options for replacement. The maximum reimbursement is \$75.00
<b>Miscellaneous Services</b>	Mowing of City property and City detention basins, landscape repair, sign repair, traffic signal repair, special projects examples of which are storm clean-up, down tree removal from city owned property or if blocking the street, installation and disassembly of flags on Center Road and the Pearl Road corridor, and investigation of various utility problems.

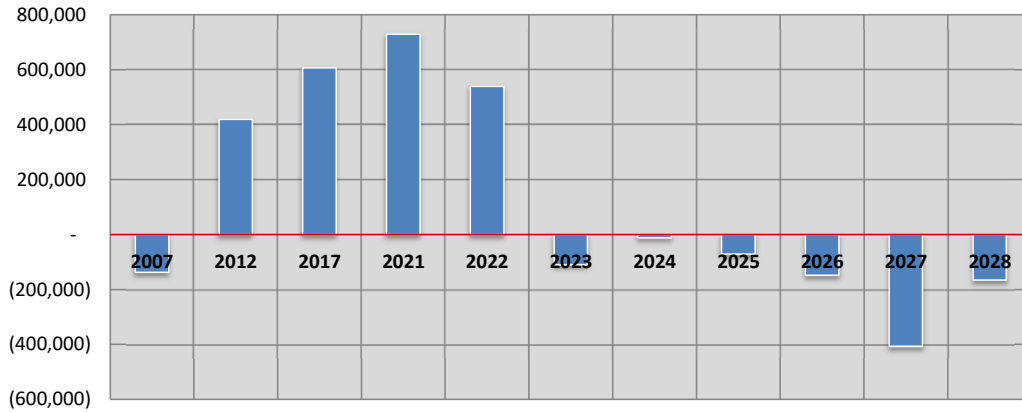
**Program / Services Section**

<b>Permit for Planting Trees</b>	It is necessary to obtain a permit before planting a tree(s) in the tree lawn area (between sidewalk and the street curb). To obtain a permit to plant a tree(s) in the tree lawn area you must submit along with your name, address and telephone number a drawing of your lot including the following: house, driveway, sidewalk, location where tree(s) are to be planted, other appurtenances in the area and must meet Codified Ordinance Chapter 1230 of Brunswick Planning & Zoning requirements. After the Service Director reviews the information and if approved, the Building Department will issue the permit.
<b>Refuse Collection Services</b>	Oversees the refuse collection contract and related services for the City. The Finance Director oversees the billing aspects relating to these services.
<b>Street Light Repairs</b>	The Service Department will report for the residents of Brunswick any street light repair problem to Ohio Edison/First Energy.
<b>Street Repair and Maintenance</b>	Repairs and maintains all public City streets and provides snow and ice control in the winter. Pothole patching is an ongoing activity as weather permits. Also, street repair occurs due to water main breaks which are partially reimbursed by Cleveland Water Department.
<b>Storm Water</b>	Catch basin/sewer repair including dye testing and vacuum truck work, ditching and sinkhole repair. Service crews perform internal and external storm water pipe repairs and we work with Engineering to develop large scale storm water projects.

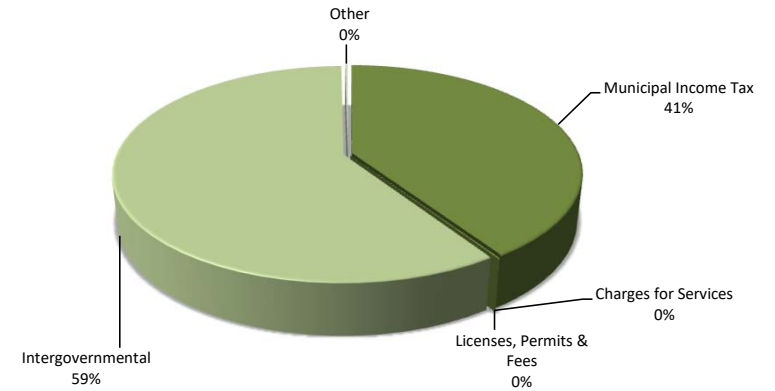
**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Street Repair and Maintenance Fund (#117)

Printed: 11/20/2023

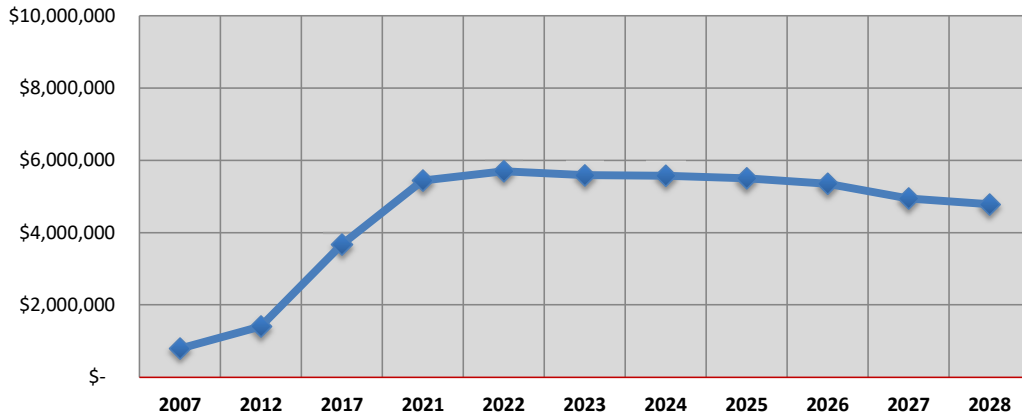
**Change in Cash Position**



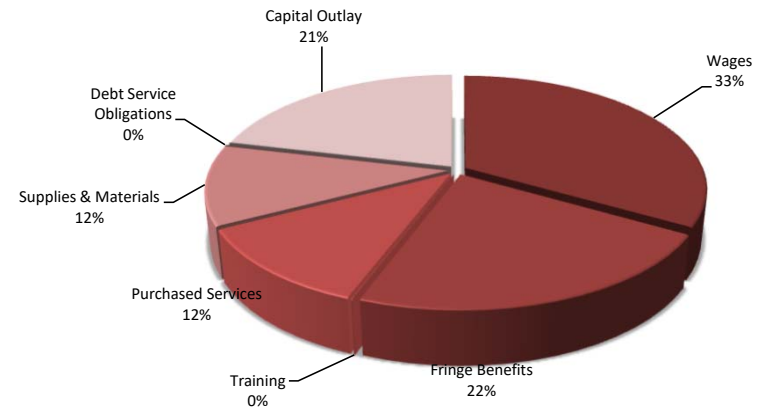
**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



(Information Presented on a Cash Basis)

**City of Brunswick, Ohio**  
 Budget and Five Year Forecast Financial Statement  
 Street Repair Maintenance Fund (#117)

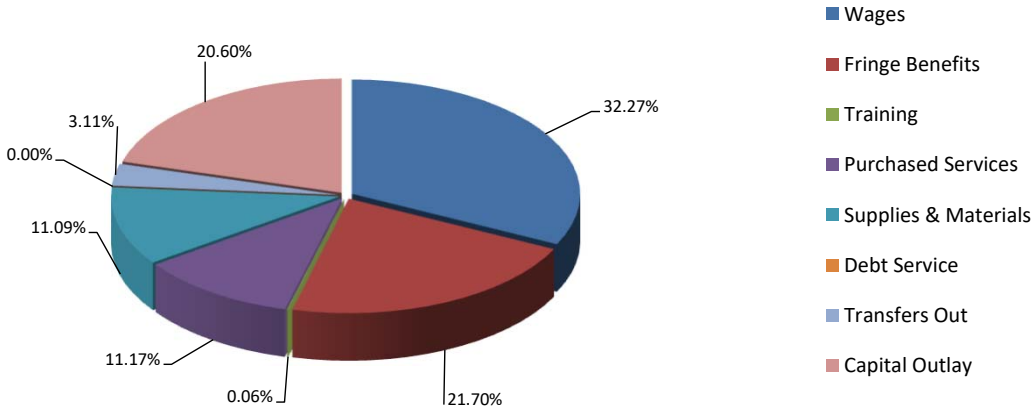
	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Cash Balance</b>	\$ 931,093	\$ 981,569	\$ 3,062,287	\$ 4,712,272	\$ 5,441,458	\$ 5,695,679	\$ 5,586,337	\$ 5,575,044	\$ 5,503,632	\$ 5,355,045	\$ 4,947,912
Beginning Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	\$ 931,093	\$ 981,569	\$ 3,062,287	\$ 4,712,272	\$ 5,441,458	\$ 5,695,679	\$ 5,586,337	\$ 5,575,044	\$ 5,503,632	\$ 5,355,045	\$ 4,947,912
Revenues:											
Municipal Income Tax	1,102,948	838,000	1,150,000	1,300,000	1,400,000	1,550,000	1,575,000	1,590,750	1,606,658	1,638,790	1,671,566
Charges for Services	9,503	200	900	-	3,765	1,000	1,000	1,000	1,000	1,000	1,000
Licenses, Permits & Fees	1,900	2,050	1,810	1,250	2,910	1,900	1,900	1,900	1,900	1,900	1,900
Intergovernmental	1,474,741	1,510,574	1,616,578	2,266,741	2,236,653	2,218,145	2,292,598	2,315,524	2,338,680	2,362,067	2,385,688
Other	4,785	11,704	9,364	16,585	12,989	8,576	8,500	8,500	8,500	8,500	8,500
<b>Total Operating Revenues</b>	<b>2,593,876</b>	<b>2,362,527</b>	<b>2,778,652</b>	<b>3,584,576</b>	<b>3,656,316</b>	<b>3,779,621</b>	<b>3,878,998</b>	<b>3,917,674</b>	<b>3,956,738</b>	<b>4,012,257</b>	<b>4,068,654</b>
Other Financing Sources	147,127	241,900	286,848	344,000	272,000	300,000	125,000	100,000	100,000	75,000	75,000
<b>Total Revenues</b>	<b>2,741,004</b>	<b>2,604,427</b>	<b>3,065,500</b>	<b>3,928,576</b>	<b>3,928,316</b>	<b>4,079,621</b>	<b>4,003,998</b>	<b>4,017,674</b>	<b>4,056,738</b>	<b>4,087,257</b>	<b>4,143,654</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 3,672,096</b>	<b>\$ 3,585,996</b>	<b>\$ 6,127,787</b>	<b>\$ 8,640,848</b>	<b>\$ 9,369,774</b>	<b>\$ 9,775,300</b>	<b>\$ 9,590,335</b>	<b>\$ 9,592,718</b>	<b>\$ 9,560,369</b>	<b>\$ 9,442,302</b>	<b>\$ 9,091,566</b>
Expenditures:											
Wages	1,043,022	812,730	967,350	1,101,399	1,160,067	1,310,904	1,295,714	1,347,543	1,401,444	1,457,502	1,515,802
Fringe Benefits	581,227	453,774	584,943	634,772	734,858	841,031	871,189	923,460	978,868	1,037,600	1,099,856
Training	4,664	313	2,287	556	1,345	2,500	2,500	2,500	2,500	2,500	2,500
Purchased Services	577,711	275,469	261,039	266,656	278,004	431,678	448,639	471,071	494,624	519,355	545,323
Supplies & Materials	458,016	303,010	177,938	272,434	333,210	453,250	445,250	467,513	490,888	515,433	541,204
Debt Service Obligations	5,000	-	-	-	-	-	-	-	-	-	-
Capital Outlay	61,868	97,649	177,891	579,573	609,269	849,600	827,000	777,000	737,000	887,000	530,000
<b>Total Operational Expenditures</b>	<b>2,731,509</b>	<b>1,942,945</b>	<b>2,171,448</b>	<b>2,855,390</b>	<b>3,116,752</b>	<b>3,888,962</b>	<b>3,890,292</b>	<b>3,989,086</b>	<b>4,105,324</b>	<b>4,419,390</b>	<b>4,234,685</b>
Other Financing Uses	147,127	241,900	286,848	344,000	272,000	300,000	125,000	100,000	100,000	75,000	75,000
<b>Total Expenditures</b>	<b>2,878,636</b>	<b>2,184,845</b>	<b>2,458,296</b>	<b>3,199,390</b>	<b>3,388,752</b>	<b>4,188,962</b>	<b>4,015,292</b>	<b>4,089,086</b>	<b>4,205,324</b>	<b>4,494,390</b>	<b>4,309,685</b>
<b>Ending Fund Balance</b>	<b>\$ 793,460</b>	<b>\$ 1,401,151</b>	<b>\$ 3,669,491</b>	<b>\$ 5,441,458</b>	<b>\$ 5,981,022</b>	<b>\$ 5,586,337</b>	<b>\$ 5,575,044</b>	<b>\$ 5,503,632</b>	<b>\$ 5,355,045</b>	<b>\$ 4,947,912</b>	<b>\$ 4,781,881</b>
Less Carry-Forward Encumbrances	-	-	-	-	285,343	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 793,460</b>	<b>\$ 1,401,151</b>	<b>\$ 3,669,491</b>	<b>\$ 5,441,458</b>	<b>\$ 5,695,679</b>	<b>\$ 5,586,337</b>	<b>\$ 5,575,044</b>	<b>\$ 5,503,632</b>	<b>\$ 5,355,045</b>	<b>\$ 4,947,912</b>	<b>\$ 4,781,881</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

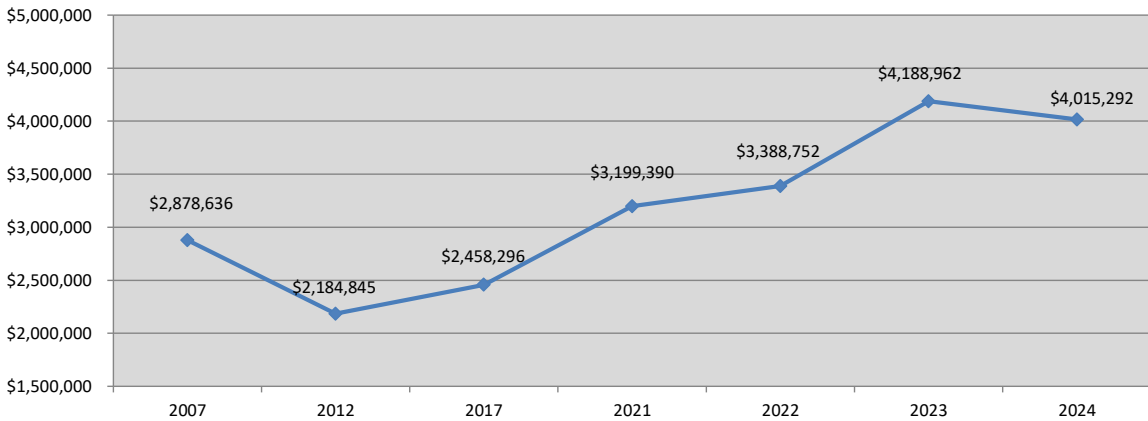
**Fund:** Street Repair & Maintenance Fund  
**Department:** Service Department  
**Fund Number:** 117-0420

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 1,043,022	\$ 812,730	\$ 967,350	\$ 1,101,399	\$ 1,160,067	\$ 1,310,904	\$ 1,295,714
Fringe Benefits	581,227	453,774	584,943	634,772	734,858	841,031	871,189
Training	4,664	313	2,287	556	1,345	2,500	2,500
Purchased Services	577,711	275,469	261,039	266,656	278,004	431,678	448,639
Supplies & Materials	458,016	303,010	177,938	272,434	333,210	453,250	445,250
Debt Service	5,000	-	-	-	-	-	-
Transfers Out	147,127	241,900	286,848	344,000	272,000	300,000	125,000
Capital Outlay	61,868	97,649	177,891	579,573	609,269	849,600	827,000
<b>Total</b>	<b>\$ 2,878,636</b>	<b>\$ 2,184,845</b>	<b>\$ 2,458,296</b>	<b>\$ 3,199,390</b>	<b>\$ 3,388,752</b>	<b>\$ 4,188,962</b>	<b>\$ 4,015,292</b>
Percentage Change	n/a	n/a	n/a	n/a	5.92%	23.61%	-4.15%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	83.05%	20.14%	-4.52%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

- The State of Ohio passed an additional gas tax in July 2019. Anticipated distributions were appropriated for road improvements in 2019 (5 months of distributions) & 2020-2024 (full year of distributions) and represent a portion of the large increases in capital outlay noted in 2019-2024.
- Street Laborers/Mechanics were reduced from 15 to 12 in 2011 due to the economy and City decision to utilize State Highway Funds (previously spent on operations) to fund the City-wide signalization project costs/debt. In 2014, with the slight improvement of the economy, the City hired a Street Laborer to take the total FT Street Laborers/Mechanics from 12 to 13. A few months after the rehiring of street laborer, the City was informed that the salt prices would increase 150% from 2014 to 2015 causing additional financial strain on the department assuming salting processes remain the same.
- In 2016 hired a new Street Superintendent and converted a part-time Adm Assistant into a full-time Administrative Assistant.
- In late 2022 & beyond, the City added a new Working Foreman full-time position as a result of an unexpected personal matter of another employee.
- 2017-2019 & 2022-2023 include additional capital purchases, mainly for vehicle replacements as a result of lower salt purchases from warm winters.
- 2019 includes significant increase in salt prices. 2023 includes higher salt costs on clearlane salt.



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Street Repair & Maintenance Fund  
**Department:** Service Department  
**Fund Number:** 117-0420

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
117-0420-51040	Service Director	\$ 82,506.31	\$ 68,650.84	\$ 99,833.99	\$ 111,550.95	\$ 114,356.86
117-0420-51080	Superintendent(s)	114,645.18	55,675.57	70,390.61	78,708.79	80,668.63
117-0420-51081	Foreman	-	-	-	-	12,115.35
117-0420-51150	Administrative Assistant	37,225.28	-	31,816.84	38,351.13	39,306.49
117-0420-51160	Road Labor	717,962.06	618,554.66	734,837.26	827,226.36	845,610.55
117-0420-51162	Road Labor Part-Time	31,067.75	-	-	-	-
117-0420-51174	Clerk II Part-Time	2,463.11	15,974.38	-	-	-
117-0420-51197	Compensation Pay	25,925.74	20,009.13	10,663.69	18,337.77	15,888.93
117-0420-51198	Overtime	31,227.06	33,865.46	19,807.34	27,224.37	52,120.25
<i>Total Personal Services</i>		\$ 1,043,022.49	\$ 812,730.04	\$ 967,349.73	\$ 1,101,399.37	\$ 1,160,067.06
<i>Fringe Benefits</i>						
117-0420-52002	Longevity	11,881.93	16,250.00	16,200.00	24,566.03	64,673.98
117-0420-52222	Deferred Compensation	1,861.34	2,673.38	3,519.53	9,909.09	11,687.50
117-0420-52223	PERS	250,196.63	198,885.94	235,835.88	277,258.89	291,737.41
117-0420-52225	Certification Pay (CDL)	-	-	-	900.00	900.00
117-0420-52226	Meditax & Social Security	13,367.73	10,857.75	13,633.60	15,736.68	17,041.09
117-0420-52227	No Medical Coverage Pay	750.00	-	-	1,750.00	1,600.00
117-0420-52228	Sick Buy Back	4,685.17	-	2,514.49	3,280.37	2,018.59
117-0420-52231	Wellness	-	-	9,000.00	12,150.00	13,200.00
117-0420-52240	Vacation Buy Out (2006 & Serv Director left 2011 On)	-	-	-	-	302.24
117-0420-52274	Worker's Compensation	65,365.87	21,084.04	14,451.76	17,010.37	16,164.79
117-0420-52275	Hospitalization	233,118.77	204,022.69	289,787.50	272,210.37	315,532.02
117-0420-52279	ERI Program (OPERS)	-	-	-	-	-
117-0420-52280	Ret Payout/ERI Leave Payout (Per ORC)	-	-	-	-	-
117-0420-53238	Schooling	4,716.23	313.25	2,287.00	555.75	1,344.85
117-0420-53258	Association, Conference & Training	(51.97)	-	-	-	-
<i>Total Fringe Benefits</i>		\$ 585,891.70	\$ 454,087.05	\$ 587,229.76	\$ 635,327.55	\$ 736,202.47
<i>Purchased Services</i>						
117-0420-54224	Uniform and Boot Allowance	8,993.67	5,010.35	7,903.75	8,547.76	9,622.17
117-0420-54243	Repair & Maintenance	190,102.92	116,049.80	72,410.62	60,690.23	80,020.16
117-0420-54244	Small Tools	3,145.27	-	348.91	169.00	1,740.08
117-0420-54246	Postage	124.84	81.31	-	-	-
117-0420-54253	Equipment Service Contract	-	-	-	15,388.31	15,406.65
117-0420-54257	Traffic Control Maintenance	previously in #118	13,984.18	7,938.42	17,631.00	12,547.10
117-0420-54258	Cleaning Contract	-	-	-	-	-
117-0420-54259	Road Striping & Painting (Res#36-2022, 3yrs 20	36,180.80	32,751.61	43,684.90	61,050.65	55,164.25
117-0420-54261	Street Culverts / Flooding	469.93	-	-	-	-
117-0420-54262	Street Sweeping 50% (Res #15-2023 Yrs. 2023-20	-	19,056.00	22,462.50	25,674.00	26,652.50
117-0420-54263	Contractual Services	-	-	41,455.99	2,820.98	317.00
117-0420-54265	Storm Sewer	80,378.84	-	-	-	-
117-0420-54266	Retention Basin	-	-	-	-	-
117-0420-54267	Concrete	-	7,400.00	-	-	-
117-0420-54268	Crack Sealing	63,064.80	6,996.00	-	-	-
117-0420-54269	Asphalt	124,614.92	-	-	-	-
117-0420-54270	Utilities & Phone	38,197.91	41,030.67	27,769.02	36,630.88	36,894.86
117-0420-54272	Insurance	30,293.48	29,548.51	34,895.84	36,393.13	38,690.18
117-0420-54297	Rent / Lease Equipment	2,143.55	3,560.22	2,169.44	1,659.68	949.30
<i>Total Purchased Services</i>		\$ 577,710.93	\$ 275,468.65	\$ 261,039.39	\$ 266,655.62	\$ 278,004.25

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Street Repair & Maintenance Fund  
**Department:** Service Department  
**Fund Number:** 117-0420

Line Item	Classification /	Actuals				
Account Number	Account Title	2007	2012	2017	2021	2022
	<i>Supplies &amp; Materials</i>					
117-0420-55239	Incidentals	16,781.06	14,555.71	17,803.24	19,305.16	34,663.41
117-0420-55242	Office Supplies	1,416.39	562.15	680.64	550.55	793.20
117-0420-55310	Fuel	<Include w/ R&M>	67,748.59	34,035.05	36,275.99	61,060.28
117-0420-55300	Salt	295,019.95	179,591.11	111,794.52	176,385.88	173,859.28
117-0420-55302	Stone	6,917.51	9,714.39	4,720.09	9,771.55	17,201.84
117-0420-55303	Asphalt	16,444.77	-	3,054.34	6,229.88	12,951.17
117-0420-55304	Pipe	8,710.60	1,748.60	-	-	-
117-0420-55305	Incidental Materials	21,273.51	-	-	-	-
117-0420-55306	Concrete	20,280.01	27,117.51	1,008.00	731.00	-
117-0420-55307	Sign Shop	71,172.39	1,972.25	4,842.25	23,183.80	32,680.59
	<i>Total Supplies &amp; Materials</i>	\$ 458,016.19	\$ 303,010.31	\$ 177,938.13	\$ 272,433.81	\$ 333,209.77
	<i>Debt Service</i>					
117-0420-58720	Loan Payment - OPWC	5,000.00	-	-	-	-
	<i>Total Debt Service</i>	\$ 5,000.00	\$ -	\$ -	\$ -	\$ -
	<i>Transfers Out</i>					
117-0420-99999	Transfer Out : Five Year Capital Plan	147,127.04	241,900.00	286,848.14	344,000.00	272,000.00
	<i>Total Transfers Out</i>	\$ 147,127.04	\$ 241,900.00	\$ 286,848.14	\$ 344,000.00	\$ 272,000.00
	<b>Total Operation Appropriations</b>	<b>\$ 2,816,768.35</b>	<b>\$ 2,087,196.05</b>	<b>\$ 2,280,405.15</b>	<b>\$ 2,619,816.35</b>	<b>\$ 2,779,483.55</b>
	<i>Capital Street Improvements/Engineering</i>					
117-0420-56881	Construction	-	-	-	503,688.03	539,426.99
117-0420-56883	Engineering & Inspection	-	-	-	66,215.25	65,592.84
	(From Gas Tax Increase Effective 07/01/2019)					
	<i>Total Capital</i>	\$ -	\$ -	\$ -	\$ 569,903.28	\$ 605,019.83
	<i>Five Year Capital Plan</i>					
953-0420-56252/55	Capital Outlay + Capital leases	61,867.93	97,648.84	177,890.84	9,670.14	4,249.04
	<i>Total Equipment &amp; Capital</i>	\$ 61,867.93	\$ 97,648.84	\$ 177,890.84	\$ 579,573.42	\$ 609,268.87
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 2,878,636.28</b>	<b>\$ 2,184,844.89</b>	<b>\$ 2,458,295.99</b>	<b>\$ 3,199,389.77</b>	<b>\$ 3,388,752.42</b>

**Footnote:**

During 2nd half of 2019 through 2024, large annual increases mainly due to receiving additional gas tax distributions for road improvements. Original estimates for 2020 were additional 700K-750K a year but then COVID-19 hit and has yet to fully recover. Gas tax revenues were hurt some and the State did not release updated distributions on additional gas tax (additional rate). City will use additional gas tax money and increased gas tax rate for road improvements in the City.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Street Repair & Maintenance Fund  
**Department:** Service Department  
**Fund Number:** 117-0420

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
117-0420-51040	Service Director	\$ 136,818.00	\$ 136,818.00	\$ 104,067.00	\$ 104,067.00
117-0420-51080	Superintendent(s)	82,724.00	82,724.00	80,000.00	80,000.00
117-0420-51081	Foreman	75,000.00	72,500.00	74,494.00	74,494.00
117-0420-51150	Administrative Assistant	40,308.00	40,308.00	41,520.00	41,520.00
117-0420-51160	Road Labor	883,693.00	883,693.00	900,718.00	900,718.00
117-0420-51162	Road Labor Part-Time	-	-	-	-
117-0420-51174	Clerk II Part-Time	-	-	-	-
117-0420-51197	Compensation Pay	32,661.00	32,661.00	30,844.00	30,844.00
117-0420-51198	Overtime	62,200.00	62,200.00	64,071.00	64,071.00
<i>Total Personal Services</i>		<b>\$ 1,313,404.00</b>	<b>\$ 1,310,904.00</b>	<b>\$ 1,295,714.00</b>	<b>\$ 1,295,714.00</b>
<i>Fringe Benefits</i>					
117-0420-52002	Longevity	27,200.00	27,200.00	23,859.00	23,859.00
117-0420-52222	Deferred Compensation	12,017.00	12,017.00	2,581.00	2,581.00
117-0420-52223	PERS	328,383.00	327,783.00	318,590.00	318,590.00
117-0420-52225	Certification Pay (CDL)	975.00	975.00	1,575.00	1,575.00
117-0420-52226	Meditax & Social Security	19,875.00	19,838.75	19,449.00	19,449.00
117-0420-52227	No Medical Coverage Pay	-	600.00	-	-
117-0420-52228	Sick Buy Back	11,741.00	698.76	4,704.00	4,704.00
117-0420-52231	Wellness	14,250.00	14,250.00	17,150.00	17,150.00
117-0420-52240	Vacation Buy Out (2006 & Serv Director left 2011 On)	-	42.24	11,528.00	11,528.00
117-0420-52274	Worker's Compensation	41,118.00	41,043.00	40,235.00	40,235.00
117-0420-52275	Hospitalization	386,471.00	386,582.86	401,518.00	401,518.00
117-0420-52279	ERI Program (OPERS)	-	-	-	-
117-0420-52280	Ret Payout/ERI Leave Payout (Per ORC)	22,410.00	10,000.00	30,000.00	30,000.00
117-0420-53238	Schooling	2,500.00	2,500.00	2,500.00	2,500.00
117-0420-53258	Association, Conference & Training	-	-	-	-
<i>Total Fringe Benefits</i>		<b>\$ 866,940.00</b>	<b>\$ 843,530.61</b>	<b>\$ 873,689.00</b>	<b>\$ 873,689.00</b>
<i>Purchased Services</i>					
117-0420-54224	Uniform and Boot Allowance	10,000.00	10,000.00	12,000.00	12,000.00
117-0420-54243	Repair & Maintenance	140,000.00	140,000.00	140,000.00	140,000.00
117-0420-54244	Small Tools	3,000.00	3,000.00	3,000.00	3,000.00
117-0420-54246	Postage	350.00	350.00	350.00	350.00
117-0420-54253	Equipment Service Contract	16,100.00	16,100.00	17,000.00	17,000.00
117-0420-54257	Traffic Control Maintenance	36,000.00	32,000.00	36,000.00	36,000.00
117-0420-54258	Cleaning Contract	-	-	-	-
117-0420-54259	Road Striping & Painting (Res#36-2022, 3yrs 20)	85,875.80	65,875.80	96,072.60	96,072.60
117-0420-54261	Street Culverts / Flooding	-	-	-	-
117-0420-54262	Street Sweeping 50% (Res #15-2023 Yrs. 2023-2)	29,000.00	26,650.00	27,716.00	27,716.00
117-0420-54263	Contractual Services	50,000.00	10,000.00	-	-
117-0420-54265	Storm Sewer	Move to stormwater	Move to stormwater fund #2	Move to stormwater fund #224	
117-0420-54266	Retention Basin	Move to stormwater	Move to stormwater fund #2	Move to stormwater fund #224	
117-0420-54267	Concrete	Moved to Fund #332	Moved to Fund #332 & #33	Moved to Fund #332 & #333	
117-0420-54268	Crack Sealing	Moved to Fund #332	Moved to Fund #332 & #33	Moved to Fund #332 & #333	
117-0420-54269	Asphalt	Moved to Fund #332	Moved to Fund #332 & #33	Moved to Fund #332 & #333	
117-0420-54270	Utilities & Phone	47,500.00	53,551.86	53,500.00	53,500.00
117-0420-54272	Insurance	59,000.00	69,150.00	58,000.00	58,000.00
117-0420-54297	Rent / Lease Equipment	5,000.00	5,000.00	5,000.00	5,000.00
<i>Total Purchased Services</i>		<b>\$ 481,825.80</b>	<b>\$ 431,677.66</b>	<b>\$ 448,638.60</b>	<b>\$ 448,638.60</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Street Repair & Maintenance Fund  
**Department:** Service Department  
**Fund Number:** 117-0420

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Supplies &amp; Materials</i>					
117-0420-55239	Incidentals	42,000.00	42,000.00	35,000.00	35,000.00
117-0420-55242	Office Supplies	750.00	750.00	750.00	750.00
117-0420-55310	Fuel	85,000.00	74,300.00	82,500.00	82,500.00
117-0420-55300	Salt	225,000.00	217,200.00	220,000.00	220,000.00
117-0420-55302	Stone	30,000.00	25,000.00	30,000.00	30,000.00
117-0420-55303	Asphalt	39,000.00	39,000.00	42,000.00	42,000.00
117-0420-55304	Pipe	-	-	-	-
117-0420-55305	Incidental Materials	-	-	-	-
117-0420-55306	Concrete	15,000.00	15,000.00	15,000.00	15,000.00
117-0420-55307	Sign Shop	40,000.00	40,000.00	20,000.00	20,000.00
<i>Total Supplies &amp; Materials</i>		\$ 476,750.00	\$ 453,250.00	\$ 445,250.00	\$ 445,250.00
<i>Debt Service</i>					
117-0420-58720	Loan Payment - OPWC	-	-	-	-
<i>Total Debt Service</i>		\$ -	\$ -	\$ -	\$ -
<i>Transfers Out</i>					
117-0420-99999	Transfer Out : Five Year Capital Plan	100,000.00	300,000.00	125,000.00	125,000.00
<i>Total Transfers Out</i>		\$ 100,000.00	\$ 300,000.00	\$ 125,000.00	\$ 125,000.00
<b>Total Operation Appropriations</b>		<b>\$ 3,238,919.80</b>	<b>\$ 3,339,362.27</b>	<b>\$ 3,188,291.60</b>	<b>\$ 3,188,291.60</b>
<i>Capital Street Improvements/Engineering</i>					
117-0420-56881	Construction	480,000.00	521,209.50	450,000.00	450,000.00
117-0420-56883	Engineering & Inspection	70,000.00	69,490.50	70,000.00	70,000.00
		<small>(From Gas Tax Increase Effective 07/01/2019)</small>			
<i>Total Capital</i>		\$ 550,000.00	\$ 590,700.00	\$ 520,000.00	\$ 520,000.00
<i>Five Year Capital Plan</i>					
953-0420-56252/55	Capital Outlay + Capital leases	258,900.00	258,900.00	307,000.00	307,000.00
<i>Total Equipment &amp; Capital</i>		\$ 808,900.00	\$ 849,600.00	\$ 827,000.00	\$ 827,000.00
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 4,047,819.80</b>	<b>\$ 4,188,962.27</b>	<b>\$ 4,015,291.60</b>	<b>\$ 4,015,291.60</b>

**Footnote:**

During 2nd half of 2019 through 2024, large annual increases mainly due to receiving additional gas tax distributions for road improvements. Original estimates for 2020 were additional 700K-750K a year but then COVID-19 hit and has yet to fully recover. Gas tax revenues were hurt some and the State did not release updated distributions on additional gas tax (additional rate). City will use additional gas tax money and increased gas tax rate for road improvements in the City.

In late 2022 & beyond, the City added a new Working Foreman full-time position as a result of an unexpected personal matter of another employee.

**120**

**BRUNSWICK TRANSIT  
ALTERNATIVE FUND**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Brunswick Transit Alternative 2024 Budget Narrative

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Departmental Responsibilities:

Starting January 1, 2017 the Medina County Public Transit (MCPT) took control of the BTA. Currently, service is being provided by Medina County Public Transit (MCPT). The buses are being staged and run out of the MCPT bus garage in the City of Medina.

### Budget Highlights:

MCPT plans to continue providing a community circulator transit service within the City of Brunswick. Also being continued in 2024 is the 251 Flyer Route. MCPT has negotiated with GCRTA to continue the 251 Flyer Route for 2024. MCPT is planning to provide better connections to the industrial parks in the City of Brunswick, City of Wadsworth and City of Medina in order to increase ridership on the 251 flyer and support the demands for jobs in the industrial parks. Currently the local transit services in the City of Brunswick consist of two deviated fixed routes that loop throughout the City. This service operates using buses of 16 passenger capacities between the hours of 6:05 A.M. to 7:10 P.M., Monday through Friday and 10:20 A.M. to 5:18 P.M. on Saturday.

Supervision and administration of the system is provided by MCPT via a contract with the City of Brunswick. The City continues to provide funds totaling \$45,000 per year to MCPT for providing bus service in the City of Brunswick.

The City's contract also includes a commitment to subsidize a portion of the fares for veterans. However, in mid-2018, the veteran's fares became subsidized by the Veterans Administration. This new subsidy is planned to continue into the future if the VA can continue to fund this subsidy. In case they are not able to budget the funds, the budget would need to be amended to include an \$8,000 estimated cost to fund a portion of the fare costs of veteran riders in 2024.

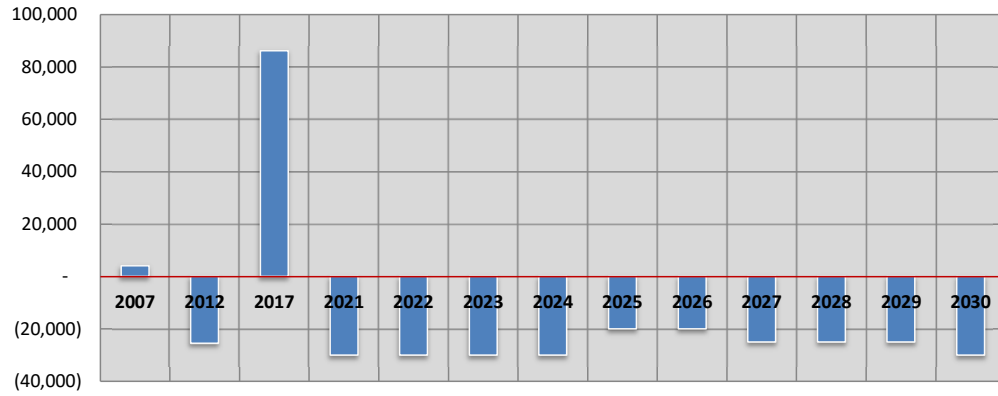


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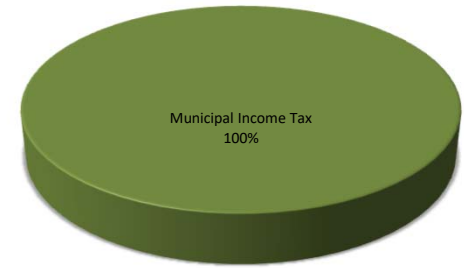
CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Brunswick Transit Alternative (BTA) Fund (#120)

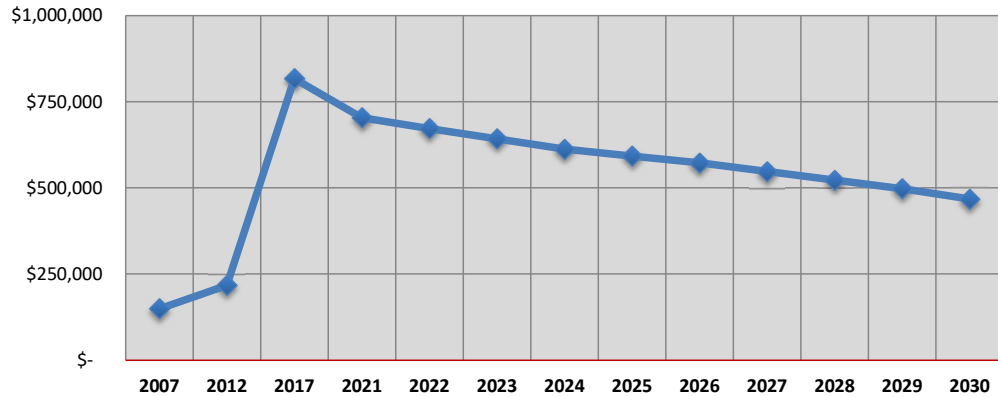
**Change in Cash Position**



**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



**City of Brunswick, Ohio**  
 Budget Financial Statement  
 BTA Fund (#120)

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<b>Beginning Cash Balance</b>	\$ 145,377	\$ 242,539	\$ 730,880	\$ 733,734	\$ 703,734	\$ 672,477	\$ 642,477	\$ 612,477	\$ 592,477	\$ 572,477	\$ 547,477	\$ 522,477	\$ 497,477
Beginning Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	\$ 145,377	\$ 242,539	\$ 730,880	\$ 733,734	\$ 703,734	\$ 672,477	\$ 642,477	\$ 612,477	\$ 592,477	\$ 572,477	\$ 547,477	\$ 522,477	\$ 497,477
Revenues:													
Municipal Income Tax	110,295	120,000	145,000	15,000	15,000	15,000	15,000	35,000	35,000	35,000	35,000	35,000	35,000
Charges for Services	10,270	9,819	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	247,669	203,959	58,126	-	-	-	-	-	-	-	-	-	-
Interest	2,339	-	-	-	-	-	-	-	-	-	-	-	-
Other	-	-	20,700	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>370,572</b>	<b>333,778</b>	<b>223,826</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>370,572</b>	<b>333,778</b>	<b>223,826</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>15,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>	<b>35,000</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 515,949</b>	<b>\$ 576,317</b>	<b>\$ 954,706</b>	<b>\$ 748,734</b>	<b>\$ 718,734</b>	<b>\$ 687,477</b>	<b>\$ 657,477</b>	<b>\$ 647,477</b>	<b>\$ 627,477</b>	<b>\$ 607,477</b>	<b>\$ 582,477</b>	<b>\$ 557,477</b>	<b>\$ 532,477</b>
Expenditures:													
Wages	20,990	17,890	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	12,153	10,290	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	333,363	240,631	133,097	45,000	45,000	45,000	45,000	55,000	55,000	60,000	60,000	60,000	65,000
Supplies & Materials	27	40,470	4,549	-	-	-	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operational Expenditures</b>	<b>366,532</b>	<b>309,282</b>	<b>137,646</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>55,000</b>	<b>55,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>65,000</b>
Other Financing Uses	-	50,000	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>366,532</b>	<b>359,282</b>	<b>137,646</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>55,000</b>	<b>55,000</b>	<b>60,000</b>	<b>60,000</b>	<b>60,000</b>	<b>65,000</b>
<b>Ending Fund Balance</b>	<b>\$ 149,416</b>	<b>\$ 217,035</b>	<b>\$ 817,061</b>	<b>\$ 703,734</b>	<b>\$ 673,734</b>	<b>\$ 642,477</b>	<b>\$ 612,477</b>	<b>\$ 592,477</b>	<b>\$ 572,477</b>	<b>\$ 547,477</b>	<b>\$ 522,477</b>	<b>\$ 497,477</b>	<b>\$ 467,477</b>
Less Carry-Forward Encumbrances	-	-	-	-	1,257	-	-	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 149,416</b>	<b>\$ 217,035</b>	<b>\$ 817,061</b>	<b>\$ 703,734</b>	<b>\$ 672,477</b>	<b>\$ 642,477</b>	<b>\$ 612,477</b>	<b>\$ 592,477</b>	<b>\$ 572,477</b>	<b>\$ 547,477</b>	<b>\$ 522,477</b>	<b>\$ 497,477</b>	<b>\$ 467,477</b>

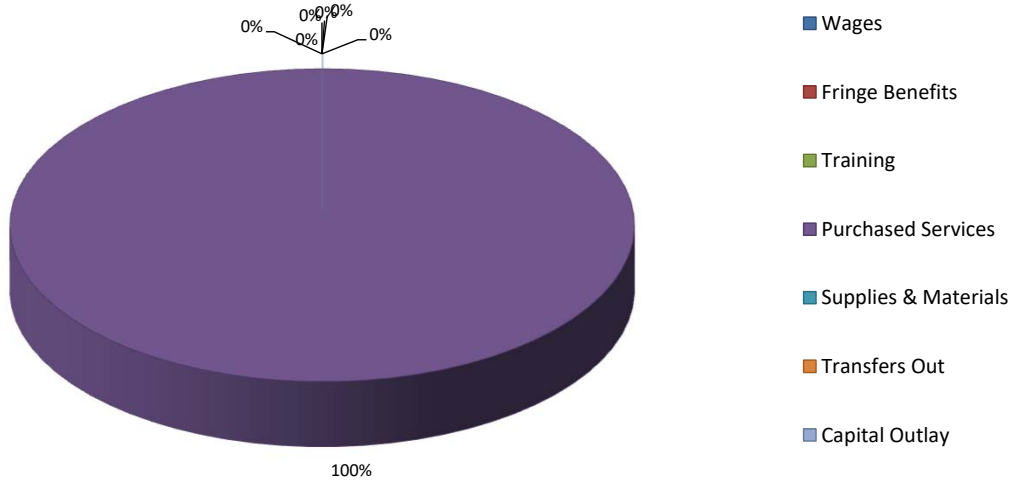


**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

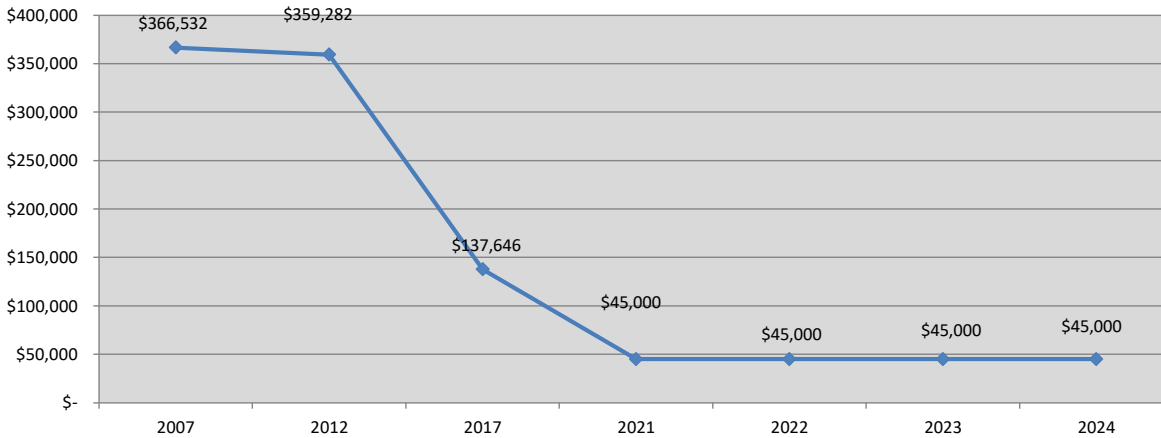
**Fund:** Brunswick Transit Alternative (BTA) Fund  
**Department:** BTA  
**Fund Number:** 120-0480

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 20,990	\$ 17,890	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	12,153	10,290	-	-	-	-	-
Training	-	-	-	-	-	-	-
Purchased Services	333,363	240,631	133,097	45,000	45,000	45,000	45,000
Supplies & Materials	27	40,470	4,549	-	-	-	-
Transfers Out	-	50,000	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>\$</b>	<b>366,532</b>	<b>359,282</b>	<b>137,646</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>	<b>45,000</b>
Percentage Change	n/a	n/a	n/a	n/a	0.00%	0.00%	0.00%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	0.00%	0.00%	0.00%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

a. City merged bus system with MCPT in 2017. Only contractual obligations/contributions remain to MCPT on an annual basis moving forward.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Brunswick Transit Alternative (BTA) Fund  
**Department:** BTA  
**Fund Number:** 120-0480

Line Item Account Number	Classification / Account Title	2007	2012	Actuals 2017	2021	2022
<i>Personal Services</i>						
120-0480-51005	Administration	20,990.11	17,889.85	-	-	-
120-0480-51160	Mechanics - Labor	-	-	-	-	-
<i>Total Personal Services</i>		\$ 20,990.11	\$ 17,889.85	\$ -	\$ -	\$ -
<i>Fringe Benefits</i>						
120-0480-52002	Longevity	392.99	-	-	-	-
120-0480-52222	Deferred Compensation	810.68	-	-	-	-
120-0480-52223	PERS	5,252.21	4,137.52	-	-	-
120-0480-52226	Meditax & Social Security	177.75	252.38	-	-	-
120-0480-55231	Wellness	-	-	-	-	-
120-0480-52274	Worker's Compensation	1,281.46	433.40	-	-	-
120-0480-52275	Hospitalization	3,699.03	5,467.18	-	-	-
120-0480-52228	Sick Buy Back	538.38	-	-	-	-
<i>Total Fringe Benefits</i>		\$ 12,152.50	\$ 10,290.48	\$ -	\$ -	\$ -
<i>Purchased Services</i>						
120-0480-54229	Planning (NOACA)	16,955.10	16,356.51	11,412.19	-	-
120-0480-54243	Repair & Maintenance	118,594.87	1,268.05	-	-	-
120-0480-54246	Postage	17.97	31.29	-	-	-
120-0480-54255	Advertising & Promotional	-	99.40	6,479.22	-	-
120-0480-54260	BTA Operations	178,910.87	158,839.51	61,205.76	45,000.00	45,000.00
120-0480-54261	RTA Route to Strongsville <small>(New in 2009)</small>	-	55,000.00	54,000.00	-	-
120-0480-54270	Phone & Utilities	11,479.80	5,646.29	-	-	-
120-0480-54272	Insurance	7,404.52	2,827.56	-	-	-
120-0480-54282	Audit Contract	-	-	-	-	-
120-0480-54283	Software	-	562.50	-	-	-
120-0480-54299	Contract Escrow Funds <small>(Prov. by Operations Line)</small>	-	-	-	-	-
<i>Total Purchased Services</i>		\$ 333,363.13	\$ 240,631.11	\$ 133,097.17	\$ 45,000.00	\$ 45,000.00
<i>Office Supplies &amp; Materials</i>						
120-0480-55239	Incidentals	26.58	133.00	-	-	-
120-0480-55300	Fuel <small>&lt;Include w/ R&amp;M&gt;</small>	-	40,337.40	4,548.68	-	-
<i>Total Office Supplies &amp; Materials</i>		\$ 26.58	\$ 40,470.40	\$ 4,548.68	\$ -	\$ -
<i>Advances Out</i>						
120-0999-80201	Advance Out : General Fund/Transfers	-	50,000.00	-	-	-
120-0480-99999	Transfer Out : Five Year Capital Plan	-	-	-	-	-
<i>Total Transfers Out</i>		\$ -	\$ 50,000.00	\$ -	\$ -	\$ -
<b>Total Operation Appropriations</b>		<b>\$ 366,532.32</b>	<b>\$ 359,281.84</b>	<b>\$ 137,645.85</b>	<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>
<i>Five Year Capital Plan</i>						
954-0480-56252	Capital Outlay	-	-	-	-	-
954-0999-99901	Advance Out : To General Fund	-	-	-	-	-
<i>Total Equipment &amp; Capital</i>		\$ -	\$ -	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 366,532.32</b>	<b>\$ 359,281.84</b>	<b>\$ 137,645.85</b>	<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>

**Footnote:**  
 On December 31, 2016, the transit services of Brunswick Transit Alternative were merged with Medina County Public Transit (MCPT). The City has certain transit obligations in 2017 moving forward. However the operations will be under the authority of MCPT

The City purchased 3 buses in 2016 & transferred to MCPT in 2017 as part of merger agreement.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Brunswick Transit Alternative (BTA) Fund  
**Department:** BTA  
**Fund Number:** 120-0480

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
120-0480-51005	Administration	\$ -	\$ -	-	-
120-0480-51160	Mechanics - Labor	-	-	-	-
<i>Total Personal Services</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Fringe Benefits</i>					
120-0480-52002	Longevity	-	-	-	-
120-0480-52222	Deferred Compensation	-	-	-	-
120-0480-52223	PERS	-	-	-	-
120-0480-52226	Meditax & Social Security	-	-	-	-
120-0480-55231	Wellness	-	-	-	-
120-0480-52274	Worker's Compensation	-	-	-	-
120-0480-52275	Hospitalization	-	-	-	-
120-0480-52228	Sick Buy Back	-	-	-	-
<i>Total Fringe Benefits</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Purchased Services</i>					
120-0480-54229	Planning (NOACA)	-	-	-	-
120-0480-54243	Repair & Maintenance	-	-	-	-
120-0480-54246	Postage	-	-	-	-
120-0480-54255	Advertising & Promotional	-	-	-	-
120-0480-54260	BTA Operations	45,000.00	45,000.00	45,000.00	45,000.00
120-0480-54261	RTA Route to Strongsville	-	-	-	-
120-0480-54270	Phone & Utilities	-	-	-	-
120-0480-54272	Insurance	-	-	-	-
120-0480-54282	Audit Contract	-	-	-	-
120-0480-54283	Software	-	-	-	-
120-0480-54299	Contract Escrow Funds	-	-	-	-
<i>Total Purchased Services</i>		<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>
<i>Office Supplies &amp; Materials</i>					
120-0480-55239	Incidentals	-	-	-	-
120-0480-55300	Fuel	-	-	-	-
<i>Total Office Supplies &amp; Materials</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<i>Advances Out</i>					
120-0999-80201	Advance Out : General Fund/Transfers	-	-	-	-
120-0480-99999	Transfer Out : Five Year Capital Plan	-	-	-	-
<i>Total Transfers Out</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Operation Appropriations</b>		<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan</i>					
954-0480-56252	Capital Outlay	-	-	-	-
954-0999-99901	Advance Out : To General Fund	-	-	-	-
<i>Total Equipment &amp; Capital</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>	<b>\$ 45,000.00</b>

**127**

**PARKS FUND**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

## Parks Department 2024 Operating Budget Narrative

### Parks Department:

The Parks Department is responsible for the planning, construction, operation and maintenance of all City owned parks and public lands. The Parks consist of 22 separate properties encompassing over 300 acres. The public lands include green space around city buildings and other properties that are held in interest of the public such as North Park, town square, and defunct homeowner association properties.

### Budget Highlights:

The Parks Department has changed its approach to the Parks from just cutting grass and picking up litter on weekdays to a seven day a week operation that in the peak of the spring/summer/fall season has coverage on the weekends. We are committed to improving the Parks and the many amenities and services we offer. Under the supervision of the Parks and Recreation Director there is one lead full-time park position, three year-round part-time employees and various seasonal part-time personnel. There are presently four vacant full-time park technician positions, one superintendent position and one naturalist position that have either been placed on hold due to the City's economic condition and priorities or partnered with the Medina County Park District.

### Departmental Programs and Services:

Program/Service Name	Program/Service Description
Safety	The Parks Department assists with City-wide emergency incidents - flooding, storms, snow events, and police issues.
Athletic Fields	Our softball/baseball responsibilities include mowing of nine fields. Weekly mowing of the fields is essential for optimal playing conditions. All athletic fields are aerated and rolled, fertilized and seeded in the spring and fall as funding and time are available. All of the park technicians have successfully passed the Ohio Department of Agriculture Turf care and are certified in turf care. Parks is responsible for installing drainage on the fields.
Plumbing	Responsible to install, repair/maintain pipes, fixtures and systems to the park restrooms, pavilions and concession buildings. General and skilled plumbing repairs.
Electrical	Conducts work in all aspects of electrical from changing an outlet, whole fixture replacements and running all new electric for buildings. Examples: Hopkins & Neura pavilions.



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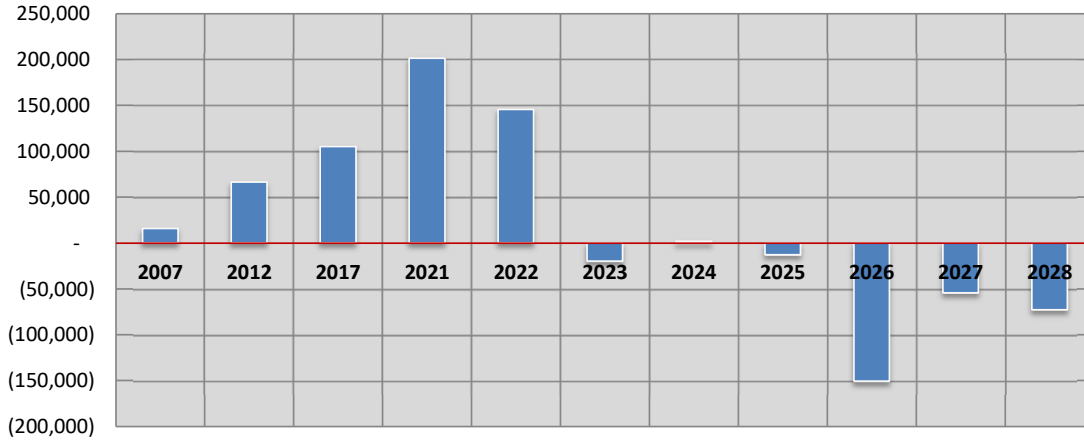
CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

<b>Program/Service Name</b>	<b>Program/Service Description</b>
Carpentry	Constructs, erects, installs and repairs all park facilities. Built new pavilions, bridges, furniture and shelving. Performed rough-ins and finish work.
Concrete	Excavates, fabricates and installs wood forms and pours walks, pads and footers including finish work – brooming and edging. Examples: dug-out pads; bridge footers.
Welding	Have skilled welders on staff for light metal fabrications, re-welding of worn parts, cutting, grinding and heavy fabrications. Examples: bridge installation, footer cages for Mooney sunshades. Hung all protective netting and hardware at Boston Knoll and Neura ball fields.
Roofing	Do general roof repairs as well as complete tear offs and re-roofs on public buildings; pavilions; and restrooms.
Playground Installation	Installs play structures (North Park Tot and Dog Park in 2023), swings, basketball, and volleyball courts. Makes the needed repairs to all structures and facilities. Hangs protective netting on ball fields.
Repair and Maintain Equipment	Preventative maintenance to mowers, parks fleet, hand and power tools and equipment. Performs skilled work to equipment such as - transmission repairs, engine repair, exhaust systems, brake jobs, body work.
Mowing	Eight months out of the year, a crew finish-mows and trims park-owned land and city-owned properties. The majority of the mowing has been performed by a crew of part-time employees working 5 days a week. Full-time staff manages land by brush-hogging open areas at various times of the year.
Herbicide and Pesticide Application	The staff of the Parks Department has gone through the training needed with the Ohio Department of Agriculture to receive the Pesticide Applicators License. This license is needed for spraying for noxious weeds and plants, applying insecticides to lawns and shrubs; spraying for invasive plant species and fertilizing turf.
Tree Service	The Parks Department has competent staff in pruning and whole tree removal. Assess tree health, remove hazardous trees, prune existing young and old trees, chip branches, stump-grinding.
Urban Landscapes	Design, create and maintain existing and new landscape beds and areas. Build retention walls; select plant and tree species. This is done in our parks along with city-owned buildings and grounds throughout the city.
Special Events/Programs	The Parks Department provides much of the behind the scenes work for Parks and Recreation programming as well as city-sponsored events.
Park Patrol	The Parks Department performs the custodial duties for all parks seven days a week from Spring thru Fall. Cleans restrooms, pavilions, general grounds, surveys play structures.

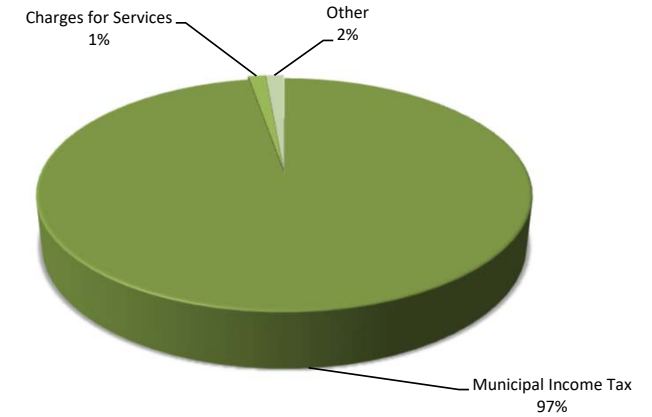
**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Parks Fund (#127)

Printed: 11/20/2023

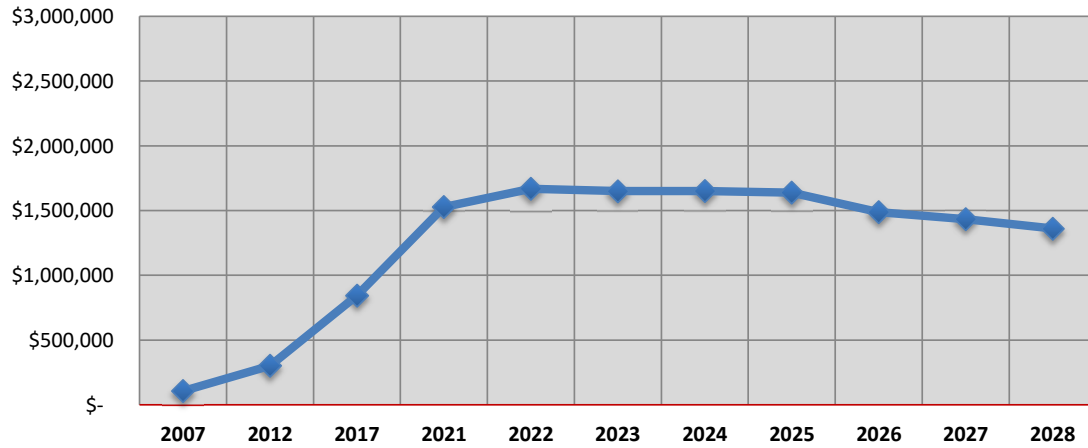
**Change in Cash Position**



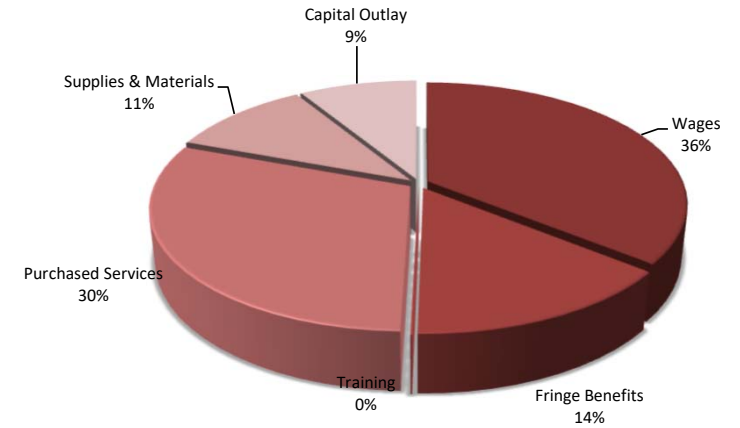
**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



(Information Presented on a Cash Basis)

**City of Brunswick, Ohio**  
 Budget Five Year Forecast Financial Statement  
**Parks Fund (#127)**

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Fund Balance</b>	<b>\$ 90,155</b>	<b>\$ 236,336</b>	<b>\$ 738,736</b>	<b>\$ 1,327,121</b>	<b>\$ 1,528,379</b>	<b>\$ 1,669,370</b>	<b>\$ 1,649,527</b>	<b>\$ 1,651,452</b>	<b>\$ 1,638,456</b>	<b>\$ 1,487,738</b>	<b>\$ 1,433,454</b>
Revenues:											
Municipal Income Tax	529,415	420,000	535,000	540,000	540,000	575,000	580,000	585,800	591,658	603,491	615,560
Charges for Services	3,051	2,283	2,783	8,305	6,872	8,000	8,000	8,000	8,000	8,000	8,000
Other	2,048	22,127	6,354	4,870	1,888	11,305	8,250	8,250	8,250	8,250	8,250
<b>Total Operating Revenues</b>	<b>534,513</b>	<b>444,410</b>	<b>544,136</b>	<b>553,175</b>	<b>548,760</b>	<b>594,305</b>	<b>596,250</b>	<b>602,050</b>	<b>607,908</b>	<b>619,741</b>	<b>631,810</b>
Other Financing Sources	83,000	53,000	68,175	100,000	85,000	95,000	60,000	50,000	50,000	30,000	30,000
<b>Total Revenues</b>	<b>617,513</b>	<b>497,410</b>	<b>612,311</b>	<b>653,175</b>	<b>633,760</b>	<b>689,305</b>	<b>656,250</b>	<b>652,050</b>	<b>657,908</b>	<b>649,741</b>	<b>661,810</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 707,669</b>	<b>\$ 733,746</b>	<b>\$ 1,351,048</b>	<b>\$ 1,980,296</b>	<b>\$ 2,162,139</b>	<b>\$ 2,358,675</b>	<b>\$ 2,305,777</b>	<b>\$ 2,303,502</b>	<b>\$ 2,296,364</b>	<b>\$ 2,137,479</b>	<b>\$ 2,095,264</b>
Expenditures:											
Wages	294,288	156,311	185,518	150,154	166,568	206,930	212,807	221,319	230,172	239,379	248,954
Fringe Benefits	170,288	68,833	81,806	61,977	73,556	81,948	86,318	91,497	96,987	102,806	108,974
Training	3,887	-	70	145	35	500	500	500	500	500	500
Purchased Services	98,279	72,417	104,404	88,189	94,825	158,602	179,800	188,790	198,230	208,141	218,548
Supplies & Materials	29,989	36,935	36,913	37,527	39,161	63,368	62,800	65,940	69,237	72,699	76,334
Capital Outlay	5,115	23,390	30,174	13,925	29,170	102,800	52,100	47,000	163,500	50,500	51,500
<b>Total Operational Expenditures</b>	<b>601,846</b>	<b>357,886</b>	<b>438,885</b>	<b>351,917</b>	<b>403,315</b>	<b>614,148</b>	<b>594,325</b>	<b>615,046</b>	<b>758,625</b>	<b>674,025</b>	<b>704,810</b>
Other Financing Uses	-	73,000	68,175	100,000	85,000	95,000	60,000	50,000	50,000	30,000	30,000
<b>Total Expenditures</b>	<b>601,846</b>	<b>430,886</b>	<b>507,060</b>	<b>451,917</b>	<b>488,315</b>	<b>709,148</b>	<b>654,325</b>	<b>665,046</b>	<b>808,625</b>	<b>704,025</b>	<b>734,810</b>
<b>Ending Fund Balance</b>	<b>\$ 105,823</b>	<b>\$ 302,859</b>	<b>\$ 843,988</b>	<b>\$ 1,528,379</b>	<b>\$ 1,673,824</b>	<b>\$ 1,649,527</b>	<b>\$ 1,651,452</b>	<b>\$ 1,638,456</b>	<b>\$ 1,487,738</b>	<b>\$ 1,433,454</b>	<b>\$ 1,360,454</b>
Less Carry-Forward Encumbrances	-	-	-	-	4,454	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 105,823</b>	<b>\$ 302,859</b>	<b>\$ 843,988</b>	<b>\$ 1,528,379</b>	<b>\$ 1,669,370</b>	<b>\$ 1,649,527</b>	<b>\$ 1,651,452</b>	<b>\$ 1,638,456</b>	<b>\$ 1,487,738</b>	<b>\$ 1,433,454</b>	<b>\$ 1,360,454</b>

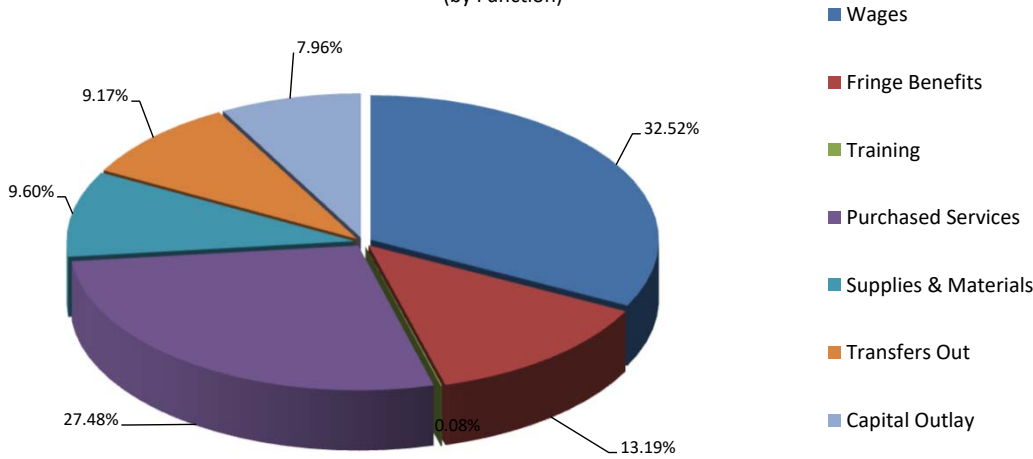


**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

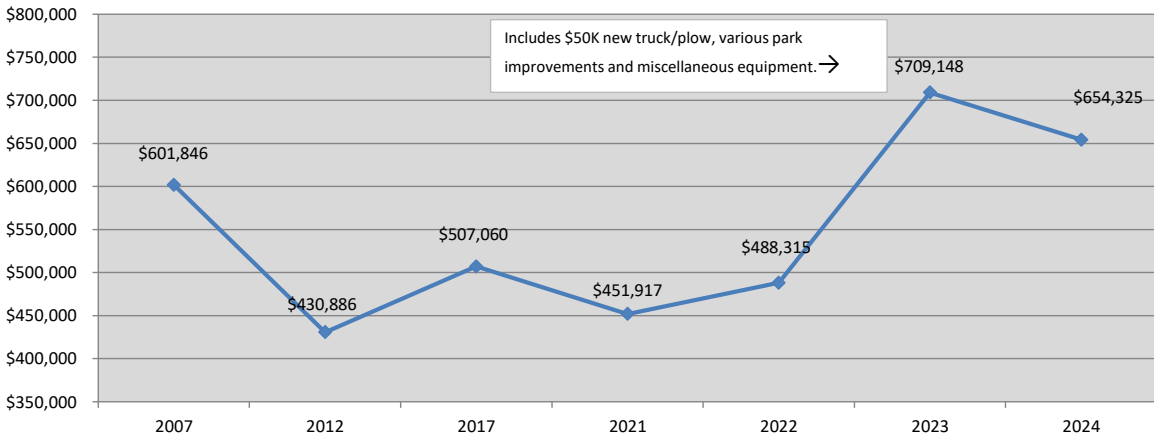
**Fund:** Parks Fund  
**Department:** Parks Department  
**Fund Number:** 127-0810

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 294,288	\$ 156,311	\$ 185,518	\$ 150,154	\$ 166,568	\$ 206,930	\$ 212,807
Fringe Benefits	170,288	68,833	81,806	61,977	73,556	81,948	86,318
Training	3,887	-	70	145	35	500	500
Purchased Services	98,279	72,417	104,404	88,189	94,825	158,602	179,800
Supplies & Materials	29,989	36,935	36,913	37,527	39,161	63,368	62,800
Transfers Out	-	73,000	68,175	100,000	85,000	95,000	60,000
Capital Outlay	5,115	23,390	30,174	13,925	29,170	102,800	52,100
<b>\$</b>	<b>601,846</b>	<b>430,886</b>	<b>507,060</b>	<b>451,917</b>	<b>488,315</b>	<b>709,148</b>	<b>654,325</b>
Percentage Change	n/a	n/a	n/a	n/a	8.05%	45.22%	-7.73%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	4.83%	32.06%	-0.68%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Notes:**  
 Capital purchases for the Department have fluctuated over the years. Generally vehicle/equipment related.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Parks Fund  
**Department:** Parks Department  
**Fund Number:** 127-0810

Line Item Account Number	Classification / Account Title	2007	2012	Actuals 2017	2021	2022
<i>Personal Services</i>						
127-0810-51081	Parks Superintendent	\$ 51,191.68	\$ -	\$ -	\$ -	\$ -
127-0810-51087	Parks Naturalist	34,200.14	-	-	-	-
127-0810-51160	Parks Labor	130,509.58	95,082.93	110,539.50	64,033.32	65,856.74
127-0810-51161	Parks Part Time	-	19,648.40	11,878.45	41,495.00	58,606.56
127-0810-51162	Parks Seasonal	61,648.94	36,617.42	57,861.34	40,586.25	37,278.69
127-0810-51198	Overtime	16,737.92	4,962.42	5,239.11	4,039.60	4,825.99
<b>Total Personal Services</b>		<b>\$ 294,288.26</b>	<b>\$ 156,311.17</b>	<b>\$ 185,518.40</b>	<b>\$ 150,154.17</b>	<b>\$ 166,567.98</b>
<i>Fringe Benefits</i>						
127-0810-52002	Longevity	2,216.06	3,400.00	4,500.00	3,400.00	5,900.00
127-0810-52222	Deferred Compensation	2,559.70	-	-	-	-
127-0810-52223	PERS	65,354.51	33,085.47	38,738.51	29,123.37	31,907.70
127-0810-52225	Certification Pay	1,500.00	1,000.00	1,000.00	600.00	600.00
127-0810-52226	Meditax	4,414.25	2,291.42	2,707.71	2,201.68	2,486.71
127-0810-52227	No Medical Coverage	-	300.00	600.00	-	-
127-0810-52228	Sick Buy Back	3,356.22	808.29	-	545.10	1,910.02
127-0810-52231	Wellness	-	-	600.00	1,050.00	1,050.00
127-0810-52274	Worker's Compensation	20,402.73	3,985.24	2,438.68	1,359.33	1,546.58
127-0810-52275	Hospitalization	70,484.40	23,962.70	31,220.82	23,697.58	28,155.14
127-0810-52280	Retirement Leave Payout	-	-	-	-	-
127-0810-53258	Association, Conference & Training	3,886.89	-	70.00	145.00	35.00
<b>Total Fringe Benefits</b>		<b>\$ 174,174.76</b>	<b>\$ 68,833.12</b>	<b>\$ 81,875.72</b>	<b>\$ 62,122.06</b>	<b>\$ 73,591.15</b>
<i>Purchased Services</i>						
127-0810-54224	Uniform and Boot Allowance	4,104.22	1,023.50	1,332.77	1,078.11	1,580.25
127-0810-54234	New Employee Screening	-	-	125.00	245.00	222.00
127-0810-54243	Repair & Maintenance	42,548.51	23,494.97	23,537.78	16,887.29	17,518.45
127-0810-54244	Repair & Maintenance - Nature Center	(New in 2009)	-	2,289.00	-	-
127-0810-54270	Utilities	29,248.53	21,183.86	26,189.19	29,498.42	26,507.51
127-0810-54271	Utilities - Nature Center	(New in 2009)	3,207.03	3,402.95	3,874.55	3,668.48
127-0810-54272	Insurance	14,831.71	10,381.64	8,923.59	11,438.02	12,825.24
127-0810-54273	Contractual Services	7,546.28	13,126.00	38,604.00	25,167.67	32,503.12
<b>Total Purchased Services</b>		<b>\$ 98,279.25</b>	<b>\$ 72,417.00</b>	<b>\$ 104,404.28</b>	<b>\$ 88,189.06</b>	<b>\$ 94,825.05</b>
<i>Office Supplies &amp; Materials</i>						
127-0810-55239	Incidentals	1,383.53	2,820.96	756.98	3,198.98	1,783.92
127-0810-55240	Property Assessments (B Lake Only)	-	-	9,498.82	8,269.36	8,269.36
127-0810-55244	Small Tools	1,643.64	-	-	-	-
127-0810-55290	Tree Expenses	-	-	-	303.00	2,038.00
127-0810-55292	Environmental Enhancement	5,628.61	4,620.06	2,560.00	-	-
127-0810-55293	Environ. Enhancement - Nature Center	(New in 2009)	-	-	-	-
127-0810-55297	Supplies & Materials - Kids City	-	-	503.79	-	-
127-0810-55299	Supplies & Materials	21,333.12	15,826.89	14,810.21	13,596.01	11,919.33
127-0810-55300	Fuel	(Includes 0.834)	13,666.61	8,782.72	12,159.69	15,150.17
<b>Total Office Supplies &amp; Materials</b>		<b>\$ 29,988.90</b>	<b>\$ 36,934.52</b>	<b>\$ 36,912.52</b>	<b>\$ 37,527.04</b>	<b>\$ 39,160.78</b>
<i>Transfers Out</i>						
127-0810-99999	Transfer Out : Five Year Capital Plan	-	73,000.00	68,175.00	100,000.00	85,000.00
<b>Total Transfers Out</b>		<b>\$ -</b>	<b>\$ 73,000.00</b>	<b>\$ 68,175.00</b>	<b>\$ 100,000.00</b>	<b>\$ 85,000.00</b>
<b>Total Operation Appropriations</b>		<b>\$ 596,731.17</b>	<b>\$ 407,495.81</b>	<b>\$ 476,885.92</b>	<b>\$ 437,992.33</b>	<b>\$ 459,144.96</b>
<i>Five Year Capital Plan</i>						
960-0810-56252	Capital Outlay	5,114.90	23,390.28	30,173.96	13,924.57	29,170.24
960-0810-56255	Nature Center Capital (Donated)	-	-	-	-	-
<b>Total Equipment &amp; Capital</b>		<b>\$ 5,114.90</b>	<b>\$ 23,390.28</b>	<b>\$ 30,173.96</b>	<b>\$ 13,924.57</b>	<b>\$ 29,170.24</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 601,846.07</b>	<b>\$ 430,886.09</b>	<b>\$ 507,059.88</b>	<b>\$ 451,916.90</b>	<b>\$ 488,315.20</b>

**Notes:**

Capital purchases for the Department have fluctuated over the years. Generally vehicle/equipment related.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Parks Fund  
**Department:** Parks Department  
**Fund Number:** 127-0810

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
127-0810-51081	Parks Superintendent	\$ -	\$ -	\$ -	\$ -
127-0810-51087	Parks Naturalist	-	-	-	-
127-0810-51160	Parks Labor	69,030.00	69,030.00	71,027.00	71,027.00
127-0810-51161	Parks Part Time	70,000.00	70,000.00	72,105.00	72,105.00
127-0810-51162	Parks Seasonal	59,000.00	59,000.00	60,775.00	60,775.00
127-0810-51198	Overtime	8,900.00	8,900.00	8,900.00	8,900.00
<b>Total Personal Services</b>		<b>\$ 206,930.00</b>	<b>\$ 206,930.00</b>	<b>\$ 212,807.00</b>	<b>\$ 212,807.00</b>
<i>Fringe Benefits</i>					
127-0810-52002	Longevity	3,400.00	3,400.00	3,400.00	3,400.00
127-0810-52222	Deferred Compensation	-	-	-	-
127-0810-52223	PERS	38,052.00	38,052.00	39,089.00	39,089.00
127-0810-52225	Certification Pay	600.00	600.00	600.00	600.00
127-0810-52226	Meditax	3,103.00	3,103.00	3,190.00	3,190.00
127-0810-52227	No Medical Coverage	-	-	-	-
127-0810-52228	Sick Buy Back	1,968.00	1,850.00	2,026.00	2,026.00
127-0810-52231	Wellness	1,050.00	1,050.00	1,050.00	1,050.00
127-0810-52274	Worker's Compensation	6,400.00	4,400.00	6,567.00	6,567.00
127-0810-52275	Hospitalization	29,493.00	29,493.00	30,396.00	30,396.00
127-0810-52280	Retirement Leave Payout	-	-	-	-
127-0810-53258	Association, Conference & Training	500.00	500.00	500.00	500.00
<b>Total Fringe Benefits</b>		<b>\$ 84,566.00</b>	<b>\$ 82,448.00</b>	<b>\$ 86,818.00</b>	<b>\$ 86,818.00</b>
<i>Purchased Services</i>					
127-0810-54224	Uniform and Boot Allowance	2,000.00	2,000.00	2,000.00	2,000.00
127-0810-54234	New Employee Screening	700.00	700.00	700.00	700.00
127-0810-54243	Repair & Maintenance	35,000.00	38,900.00	35,000.00	35,000.00
127-0810-54244	Repair & Maintenance - Nature Center	-	-	-	-
127-0810-54270	Utilities	34,000.00	40,051.86	41,500.00	41,500.00
127-0810-54271	Utilities - Nature Center	5,500.00	5,500.00	5,500.00	5,500.00
127-0810-54272	Insurance	29,300.00	16,450.00	30,000.00	30,000.00
127-0810-54273	Contractual Services	45,000.00	55,000.00	65,100.00	65,100.00
<b>Total Purchased Services</b>		<b>\$ 151,500.00</b>	<b>\$ 158,601.86</b>	<b>\$ 179,800.00</b>	<b>\$ 179,800.00</b>
<i>Office Supplies &amp; Materials</i>					
127-0810-55239	Incidentals	4,000.00	4,000.00	4,000.00	4,000.00
127-0810-55240	Property Assessments (B Lake Only)	8,300.00	8,300.00	8,300.00	8,300.00
127-0810-55244	Small Tools	500.00	500.00	500.00	500.00
127-0810-55290	Tree Expenses	1,500.00	2,100.00	1,500.00	1,500.00
127-0810-55292	Environmental Enhancement	3,500.00	3,500.00	3,500.00	3,500.00
127-0810-55293	Environ. Enhancement - Nature Center	-	-	-	-
127-0810-55297	Supplies & Materials - Kids City	-	-	1,000.00	1,000.00
127-0810-55299	Supplies & Materials	22,000.00	25,000.00	24,000.00	24,000.00
127-0810-55300	Fuel	20,000.00	19,968.00	20,000.00	20,000.00
<b>Total Office Supplies &amp; Materials</b>		<b>\$ 59,800.00</b>	<b>\$ 63,368.00</b>	<b>\$ 62,800.00</b>	<b>\$ 62,800.00</b>
<i>Transfers Out</i>					
127-0810-99999	Transfer Out : Five Year Capital Plan	30,000.00	95,000.00	60,000.00	60,000.00
<b>Total Transfers Out</b>		<b>\$ 30,000.00</b>	<b>\$ 95,000.00</b>	<b>\$ 60,000.00</b>	<b>\$ 60,000.00</b>
<b>Total Operation Appropriations</b>		<b>\$ 532,796.00</b>	<b>\$ 606,347.86</b>	<b>\$ 602,225.00</b>	<b>\$ 602,225.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan</i>					
960-0810-56252	Capital Outlay	102,800.00	102,800.00	52,100.00	52,100.00
960-0810-56255	Nature Center Capital (Donated)	-	-	-	-
<b>Total Equipment &amp; Capital</b>		<b>\$ 102,800.00</b>	<b>\$ 102,800.00</b>	<b>\$ 52,100.00</b>	<b>\$ 52,100.00</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 635,596.00</b>	<b>\$ 709,147.86</b>	<b>\$ 654,325.00</b>	<b>\$ 654,325.00</b>

**Notes:**

Capital purchases for the Department have fluctuated over the years. Generally vehicle/equipment related.

# **OPERATIONAL FUNDS**

**Non-Income Tax Reliant Funds**

**110**

**COURT FEES FUND**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Court Computerization (Court Fees) 2024 Budget Narrative

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Departmental Responsibilities

The Mayor's Court processes all citations and warrants initiated by the Division of Police as well as the Building Department and the Tax Department violations. The clerk's office is responsible for all monies collected by both the Division of Police and the clerk's window for waivers, bonds and all fines and court costs, including the fee for the computerization of the court. This fee is legally required to be segregated in a Court Computerization Fund and is to be used only for the purposes of computerizing the Court. A monthly report of all activities is provided to Council, as well as quarterly reports to the Ohio Supreme Court.

The cash balance in the Court Computerization Fund has also been under pressure for the last several years as a result of less receipts and related activity since 2020. As a result, the Court Computerization Fund is expected to only house approximately 5% of the Information Technology/Security Officer's wages and benefits again in 2024. Typically, the Information Technology/Security Officer's actual time spent on the computerization of the Court ranges between 10-15% each year depending on software upgrades, etc. However, due to the last several years of depressed revenues for this fund, it was decided to reduce expenses for this Fund to be more in-line with its revenues. Accordingly, the General Fund (See 001-0302) is picking up some of the expenses that would otherwise be related to the computerization of the Courts.

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### Equipment Service Contract

The majority of this figure is for support for the Baldwin Group Inc. software court system and a share of a copier lease and related costs. The Court software is updated immediately with revised data from the Bureau of Motor Vehicles.

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### Computer Supplies

The Court Computer Fund has guidelines pertaining to the use of the monies in that account. Toners and paper are a few of the items that may be purchased in 2024 for use with the court computer.

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### Capital Equipment

There have been no capital purchases proposed for the 2024 budget.

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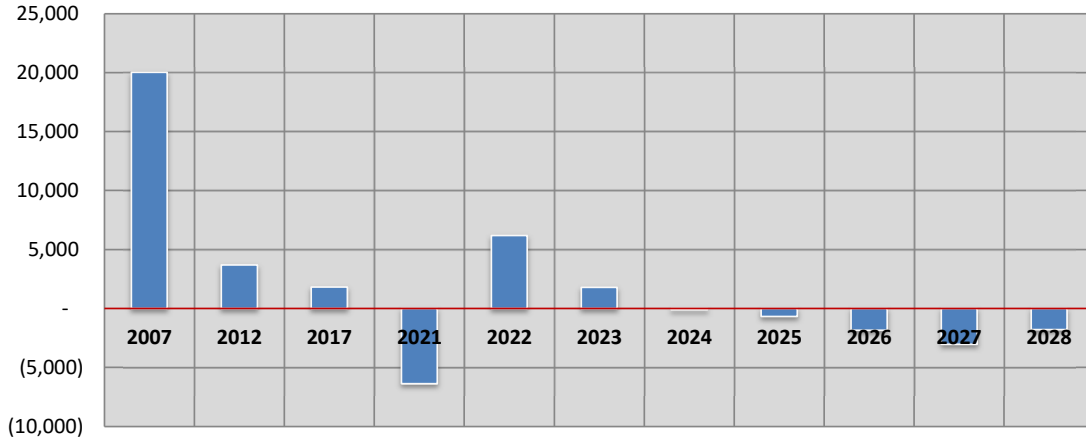


4095 CENTER ROAD - BRUNSWICK, OHIO 44212

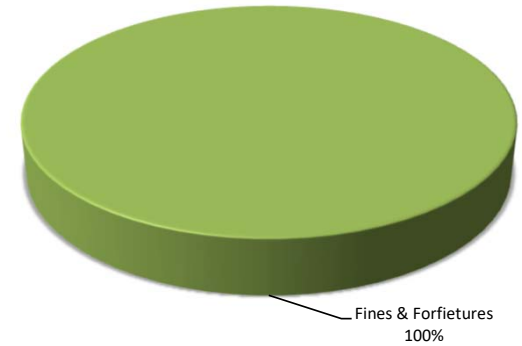
CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Court Computerization Fund (#110)

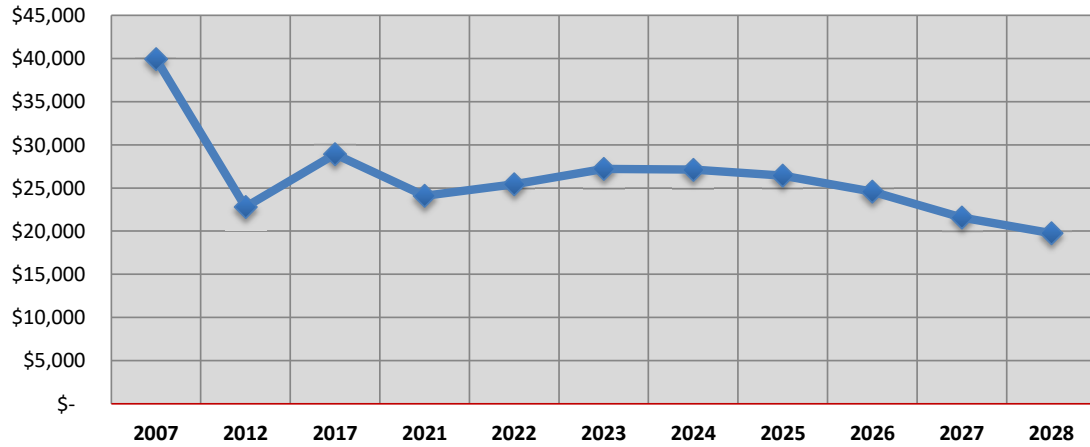
**Change in Cash Position**



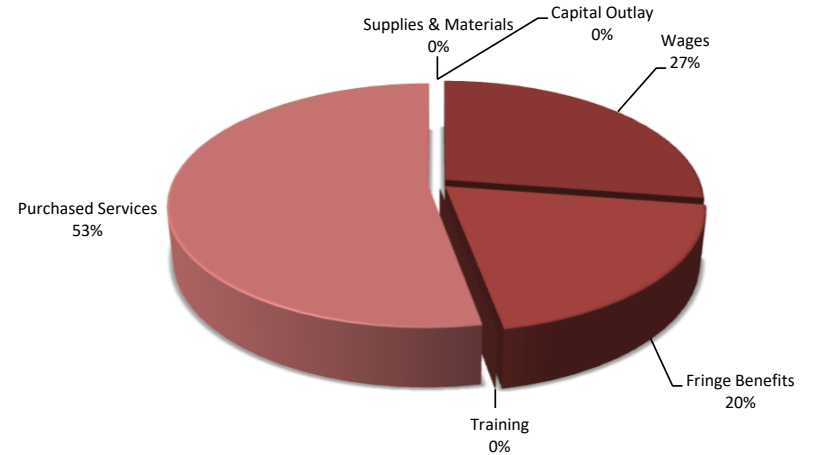
**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



**City of Brunswick, Ohio**  
 Budget and Five Year Forecast Financial Statement  
**Court Computerization Fund (#110)**

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Fund Balance</b>	\$ 19,910	\$ 19,106	\$ 27,107	\$ 30,467	\$ 24,097	\$ 25,427	\$ 27,218	\$ 27,117	\$ 26,427	\$ 24,594	\$ 21,559
Revenues:											
Fines & Forfeitures	38,365	32,647	25,530	19,088	21,006	22,000	22,000	22,500	22,500	24,000	25,000
<b>Total Operating Revenues</b>	<b>38,365</b>	<b>32,647</b>	<b>25,530</b>	<b>19,088</b>	<b>21,006</b>	<b>22,000</b>	<b>22,000</b>	<b>22,500</b>	<b>22,500</b>	<b>24,000</b>	<b>25,000</b>
Other Financing Sources	28,221	2,000	300	-	3,000	-	-	-	-	-	-
<b>Total Revenues</b>	<b>66,586</b>	<b>34,647</b>	<b>25,830</b>	<b>19,088</b>	<b>24,006</b>	<b>22,000</b>	<b>22,000</b>	<b>22,500</b>	<b>22,500</b>	<b>24,000</b>	<b>25,000</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 86,496</b>	<b>\$ 53,753</b>	<b>\$ 52,937</b>	<b>\$ 49,555</b>	<b>\$ 48,103</b>	<b>\$ 47,427</b>	<b>\$ 49,218</b>	<b>\$ 49,617</b>	<b>\$ 48,927</b>	<b>\$ 48,594</b>	<b>\$ 46,559</b>
Expenditures:											
Wages	8,318	12,783	9,518	10,539	5,400	5,539	5,705	5,933	6,171	6,417	6,674
Fringe Benefits	3,884	8,105	6,106	6,834	3,979	3,970	4,096	4,342	4,602	4,878	5,171
Training	293	-	-	-	-	-	-	-	-	-	-
Purchased Services	1,500	7,495	7,300	8,084	5,441	10,700	12,200	12,810	13,451	14,123	14,829
Supplies & Materials	614	-	-	1	-	-	100	105	110	116	122
Capital Outlay	3,726	563	798	-	-	-	-	-	-	1,500	-
<b>Total Operational Expenditures</b>	<b>18,335</b>	<b>28,946</b>	<b>23,722</b>	<b>25,458</b>	<b>14,821</b>	<b>20,209</b>	<b>22,101</b>	<b>23,190</b>	<b>24,334</b>	<b>27,035</b>	<b>26,796</b>
Other Financing Uses	28,221	2,000	300	-	3,000	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>46,555</b>	<b>30,946</b>	<b>24,022</b>	<b>25,458</b>	<b>17,821</b>	<b>20,209</b>	<b>22,101</b>	<b>23,190</b>	<b>24,334</b>	<b>27,035</b>	<b>26,796</b>
<b>Ending Fund Balance</b>	<b>\$ 39,941</b>	<b>\$ 22,807</b>	<b>\$ 28,915</b>	<b>\$ 24,097</b>	<b>\$ 30,282</b>	<b>\$ 27,218</b>	<b>\$ 27,117</b>	<b>\$ 26,427</b>	<b>\$ 24,594</b>	<b>\$ 21,559</b>	<b>\$ 19,763</b>
<b>Less Carry-Forward Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,855</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 39,941</b>	<b>\$ 22,807</b>	<b>\$ 28,915</b>	<b>\$ 24,097</b>	<b>\$ 25,427</b>	<b>\$ 27,218</b>	<b>\$ 27,117</b>	<b>\$ 26,427</b>	<b>\$ 24,594</b>	<b>\$ 21,559</b>	<b>\$ 19,763</b>

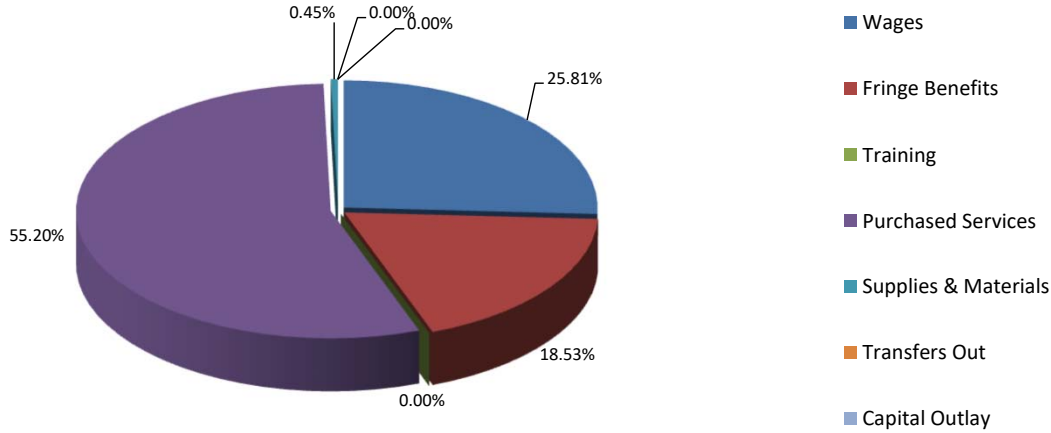


**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

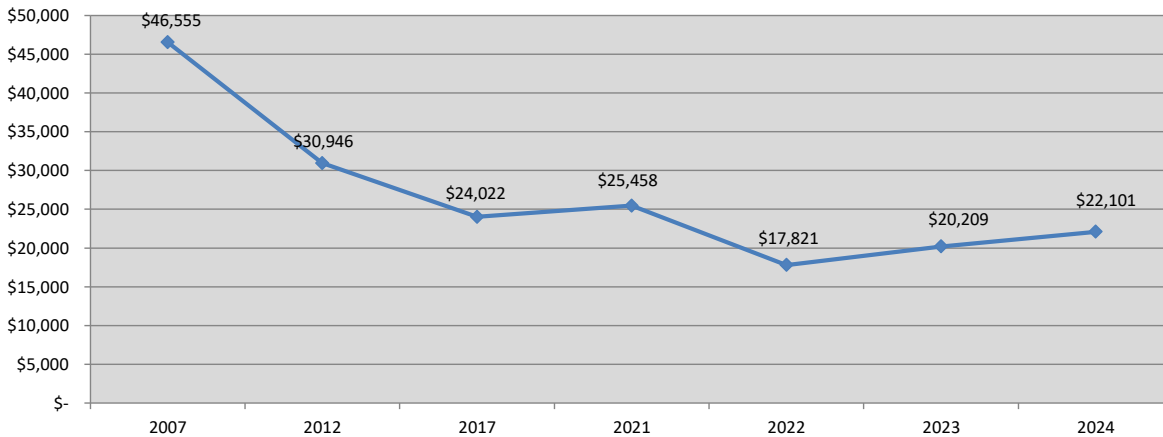
**Fund:** Court Fund  
**Department:** Court Fees Department  
**Fund Number:** 110-0210

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 8,318	\$ 12,783	\$ 9,518	\$ 10,539	\$ 5,400	\$ 5,539	\$ 5,705
Fringe Benefits	3,884	8,105	6,106	6,834	3,979	3,970	4,096
Training	293	-	-	-	-	-	-
Purchased Services	1,500	7,495	7,300	8,084	5,441	10,700	12,200
Supplies & Materials	614	-	-	1	-	-	100
Transfers Out	28,221	2,000	300	-	3,000	-	-
Capital Outlay	3,726	563	798	-	-	-	-
<b>\$</b>	<b>46,555</b>	<b>30,946</b>	<b>24,022</b>	<b>25,458</b>	<b>17,821</b>	<b>20,209</b>	<b>22,101</b>
Percentage Change	n/a	n/a	n/a	n/a	-30.00%	13.40%	9.36%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	-30.00%	13.40%	9.36%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**  
 a) Cash Balance in the Court Computerization Fund has been under pressure for the last several years thus requiring a change in 2022-2024 to the payroll allocation of Info Tech Security Officer. 2022-2024 allocation has changed to 5% Court Computerization Fund #110 due to lower fines & forfeitures revenue in Fund #110 to cover costs and 95% to the General Fund. Previously allocation in 2016-2021 was 10% to the Court Computerization Fund and 90% General Fund. 2007 included large cash set asides for computerization upgrades, including on-line docketing/payments.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Court Fund  
**Department:** Court Fees (Computerization) Fund  
**Fund Number:** 110-0210

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
110-0210-51088	IT Coord / Security Officer	\$ 3,281.99	\$ 12,783.32	\$ 9,517.78	\$ 10,539.02	\$ 5,400.34
110-0210-51110	IT Police (Interim Period of '07 & '08)	3,142.91	-	-	-	-
110-0210-51198	Overtime	1,893.10	-	-	-	-
<i>Total Personal Services</i>		\$ 8,318.00	\$ 12,783.32	\$ 9,517.78	\$ 10,539.02	\$ 5,400.34
<i>Fringe Benefits</i>						
110-0210-52002	Longevity	52.09	285.00	270.00	330.00	295.00
110-0210-52223	PERS	1,064.56	4,088.74	3,127.98	3,470.73	1,944.41
110-0210-52226	Meditax	118.52	185.64	132.63	155.15	78.96
110-0210-52227	Police & Fire Pension	874.69	-	-	-	-
110-0210-52228	Sick Buy Back	-	387.45	291.32	311.06	161.71
110-0210-52231	Wellness	-	-	60.00	105.00	52.50
110-0210-52274	Worker's Compensation	477.74	441.08	(26.48)	92.27	39.15
110-0210-52275	Hospitalization	1,296.48	2,717.52	2,250.64	2,369.78	1,407.64
110-0210-53258	Association, Conference & Training	292.50	-	-	-	-
<i>Total Fringe Benefits</i>		\$ 4,176.58	\$ 8,105.43	\$ 6,106.09	\$ 6,833.99	\$ 3,979.37
<i>Purchased Services</i>						
110-0210-54246	Postage	-	-	-	-	-
110-0210-54253	Equipment Service Contract	1,466.49	7,408.79	6,369.91	6,537.87	5,394.12
110-0210-54272	Insurance	33.98	86.12	930.07	1,546.40	46.77
<i>Total Purchased Services</i>		\$ 1,500.47	\$ 7,494.91	\$ 7,299.98	\$ 8,084.27	\$ 5,440.89
<i>Office Supplies &amp; Materials</i>						
110-0210-55242	Computer Supplies	613.86	-	-	1.17	-
<i>Total Office Supplies &amp; Materials</i>		\$ 613.86	\$ -	\$ -	\$ 1.17	\$ -
<i>Transfers Out</i>						
110-0210-99999	Transfer Out : Five Year Capital Plan	28,220.61	2,000.00	300.00	-	3,000.00
<i>Total Transfers Out</i>		\$ 28,220.61	\$ 2,000.00	\$ 300.00	\$ -	\$ 3,000.00
<b>Total Operation Appropriations</b>		<b>\$ 42,829.52</b>	<b>\$ 30,383.66</b>	<b>\$ 23,223.85</b>	<b>\$ 25,458.45</b>	<b>\$ 17,820.60</b>
<i>Five Year Capital Plan</i>						
951-0210-56252	Capital Outlay	3,725.90	562.50	798.00	-	-
<i>Total Equipment &amp; Capital</i>		\$ 3,725.90	\$ 562.50	\$ 798.00	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 46,555.42</b>	<b>\$ 30,946.16</b>	<b>\$ 24,021.85</b>	<b>\$ 25,458.45</b>	<b>\$ 17,820.60</b>

**Footnote:**

a) Cash Balance in the Court Computerization Fund has been under pressure for the last several years thus requiring a change in 2022-2024 to the payroll allocation of Info Tech Security Officer. 2022-2024 allocation has changed to 5% Court Computerization Fund #110 due to lower fines & forfeitures revenue in Fund #110 to cover costs and 95% to the General Fund. Previously allocation in 2016-2021 was 10% to the Court Computerization Fund and 90% General Fund. 2007 included large cash set asides for computerization upgrades, including on-line docketing/payments.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Court Fund  
**Department:** Court Fees (Computerization) Fund  
**Fund Number:** 110-0210

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
110-0210-51088	IT Coord / Security Officer	\$ 5,539.00	\$ 5,539.00	\$ 5,705.00	\$ 5,705.00
110-0210-51110	IT Police (Interim Period of '07 & '08)	-	-	-	-
110-0210-51198	Overtime	-	-	-	-
<i>Total Personal Services</i>		<b>\$ 5,539.00</b>	<b>\$ 5,539.00</b>	<b>\$ 5,705.00</b>	<b>\$ 5,705.00</b>
<i>Fringe Benefits</i>					
110-0210-52002	Longevity	170.00	170.00	170.00	170.00
110-0210-52223	PERS	1,830.00	1,830.00	1,885.00	1,885.00
110-0210-52226	Meditax	87.00	87.00	89.00	89.00
110-0210-52227	Police & Fire Pension	-	-	-	-
110-0210-52228	Sick Buy Back	176.00	176.00	186.00	186.00
110-0210-52231	Wellness	53.00	53.00	53.00	53.00
110-0210-52274	Worker's Compensation	179.00	179.00	184.00	184.00
110-0210-52275	Hospitalization	1,475.00	1,475.00	1,529.00	1,529.00
110-0210-53258	Association, Conference & Training	-	-	-	-
<i>Total Fringe Benefits</i>		<b>\$ 3,970.00</b>	<b>\$ 3,970.00</b>	<b>\$ 4,096.00</b>	<b>\$ 4,096.00</b>
<i>Purchased Services</i>					
110-0210-54246	Postage	-	-	-	-
110-0210-54253	Equipment Service Contract	9,200.00	9,200.00	9,200.00	9,200.00
110-0210-54272	Insurance	3,000.00	1,500.00	3,000.00	3,000.00
<i>Total Purchased Services</i>		<b>\$ 12,200.00</b>	<b>\$ 10,700.00</b>	<b>\$ 12,200.00</b>	<b>\$ 12,200.00</b>
<i>Office Supplies &amp; Materials</i>					
110-0210-55242	Computer Supplies	-	-	100.00	100.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ 100.00</b>	<b>\$ 100.00</b>
<i>Transfers Out</i>					
110-0210-99999	Transfer Out : Five Year Capital Plan	-	-	-	-
<i>Total Transfers Out</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>Total Operation Appropriations</b>		<b>\$ 21,709.00</b>	<b>\$ 20,209.00</b>	<b>\$ 22,101.00</b>	<b>\$ 22,101.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan</i>					
951-0210-56252	Capital Outlay	-	-	-	-
<i>Total Equipment &amp; Capital</i>		<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 21,709.00</b>	<b>\$ 20,209.00</b>	<b>\$ 22,101.00</b>	<b>\$ 22,101.00</b>

**Footnote:**

a) Cash Balance in the Court Computerization Fund has been under pressure for the last several years thus requiring a change in 2022-2024 to the payroll allocation of Info Tech Security Officer. 2022-2024 allocation has changed to 5% Court Computerization Fund #110 due to lower fines & forfeitures revenue in Fund #110 to cover costs and 95% to the General Fund. Previously allocation in 2016-2021 was 10% to the Court Computerization Fund and 90% General Fund. 2007 included large cash set asides for computerization upgrades, including on-line docketing/payments.

**119**

**LAW ENFORCEMENT  
TRUST FUND**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

## Law Enforcement Trust Fund 2024 Budget Narrative

<b>FUND NUMBER</b>	<b>FUND NAME</b>	<b>ORDINANCE # ESTABLISHING FUND</b>	<b>ADOPTION DATE OF ORDINANCE</b>	<b>PURPOSE OF FUND</b>
119	LAW ENFORCEMENT TRUST	10-87	01/26/87	To provide for the forfeiture, sale, and disposition of funds derived from the sale of contraband property pursuant to ORC Section 2981



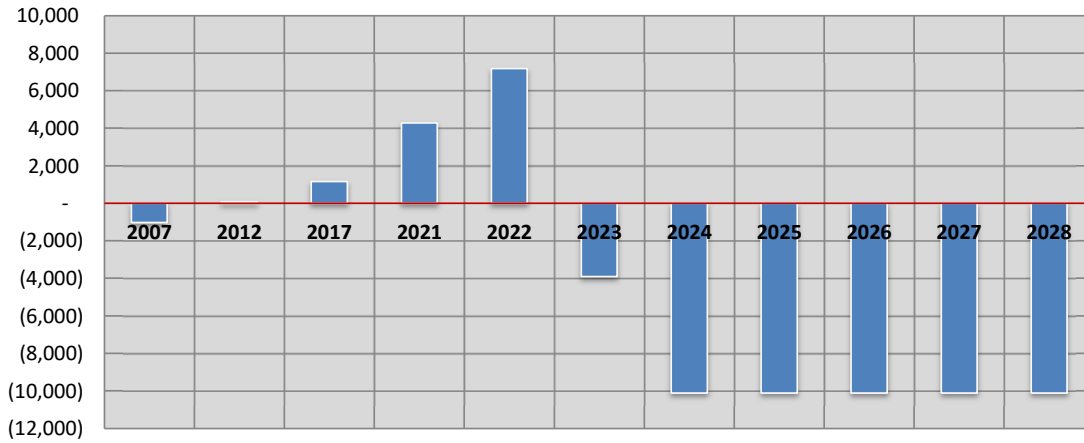
4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

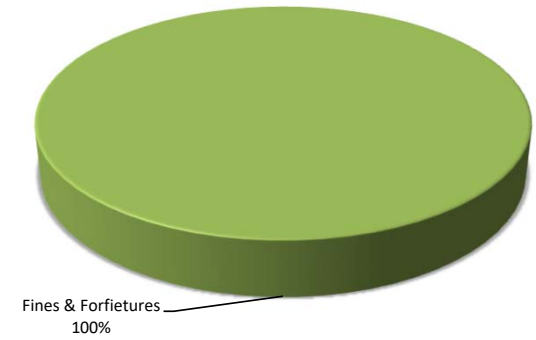
**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Law Enforcement Trust Fund (#119)

Printed: 11/20/2023

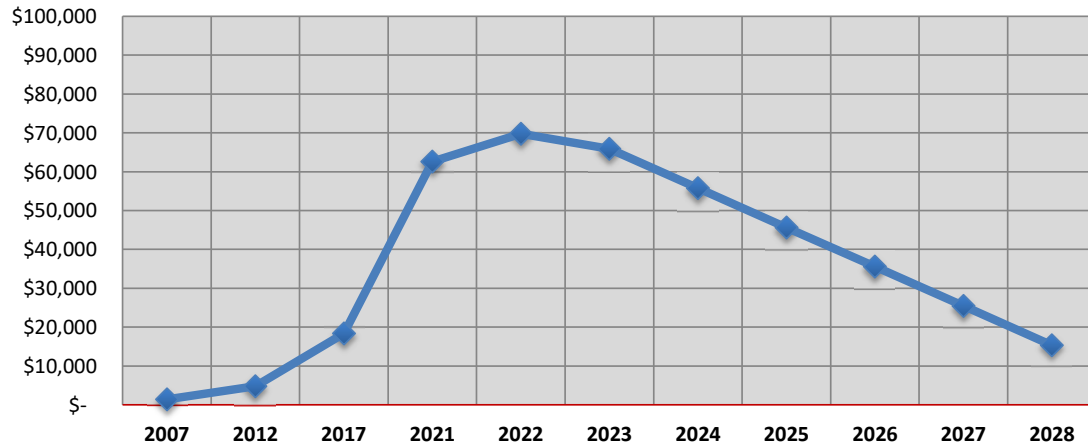
**Change in Cash Position**



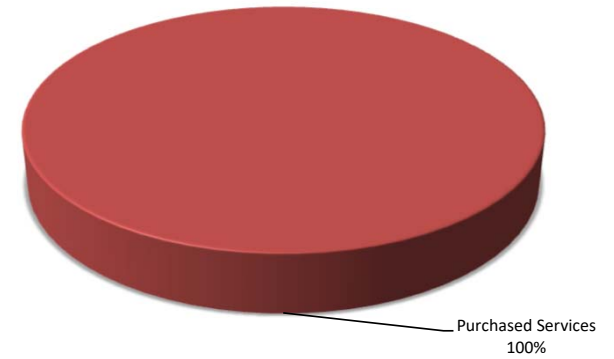
**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



(Information Presented on a Cash Basis)

**City of Brunswick, Ohio**  
**Budget Five Year Forecast Financial Statement**  
**Law Enforcement Trust Fund (#119)**

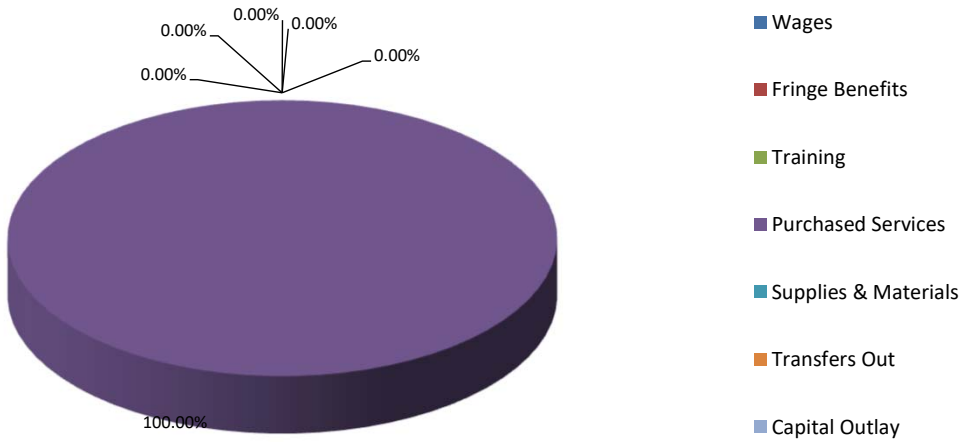
	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Cash Balance</b>	\$ 2,391	\$ 4,688	\$ 17,219	\$ 58,348	\$ 62,631	\$ 69,811	\$ 65,898	\$ 55,783	\$ 45,668	\$ 35,553	\$ 25,438
Beginning Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	\$ 2,391	\$ 4,688	\$ 17,219	\$ 58,348	\$ 62,631	\$ 69,811	\$ 65,898	\$ 55,783	\$ 45,668	\$ 35,553	\$ 25,438
Revenues:											
Fines & Forfeitures	-	741	1,154	10,707	-	500	500	500	500	500	500
Intergovernmental	624	-	-	-	-	18,000	-	-	-	-	-
Other	-	-	-	-	11,059	11,038	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>624</b>	<b>741</b>	<b>1,154</b>	<b>10,707</b>	<b>11,059</b>	<b>29,538</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>624</b>	<b>741</b>	<b>1,154</b>	<b>10,707</b>	<b>11,059</b>	<b>29,538</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>	<b>500</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 3,014</b>	<b>\$ 5,429</b>	<b>\$ 18,372</b>	<b>\$ 69,055</b>	<b>\$ 73,690</b>	<b>\$ 99,348</b>	<b>\$ 66,398</b>	<b>\$ 56,283</b>	<b>\$ 46,168</b>	<b>\$ 36,053</b>	<b>\$ 25,938</b>
Expenditures:											
Purchased Services	1,641	659	-	6,424	3,879	33,450	10,615	10,615	10,615	10,615	10,615
<b>Total Operational Expenditures</b>	<b>1,641</b>	<b>659</b>	<b>-</b>	<b>6,424</b>	<b>3,879</b>	<b>33,450</b>	<b>10,615</b>	<b>10,615</b>	<b>10,615</b>	<b>10,615</b>	<b>10,615</b>
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,641</b>	<b>659</b>	<b>-</b>	<b>6,424</b>	<b>3,879</b>	<b>33,450</b>	<b>10,615</b>	<b>10,615</b>	<b>10,615</b>	<b>10,615</b>	<b>10,615</b>
<b>Ending Fund Balance</b>	<b>\$ 1,373</b>	<b>\$ 4,770</b>	<b>\$ 18,372</b>	<b>\$ 62,631</b>	<b>\$ 69,811</b>	<b>\$ 65,898</b>	<b>\$ 55,783</b>	<b>\$ 45,668</b>	<b>\$ 35,553</b>	<b>\$ 25,438</b>	<b>\$ 15,323</b>
Less Carry-Forward Encumbrances	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 1,373</b>	<b>\$ 4,770</b>	<b>\$ 18,372</b>	<b>\$ 62,631</b>	<b>\$ 69,811</b>	<b>\$ 65,898</b>	<b>\$ 55,783</b>	<b>\$ 45,668</b>	<b>\$ 35,553</b>	<b>\$ 25,438</b>	<b>\$ 15,323</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

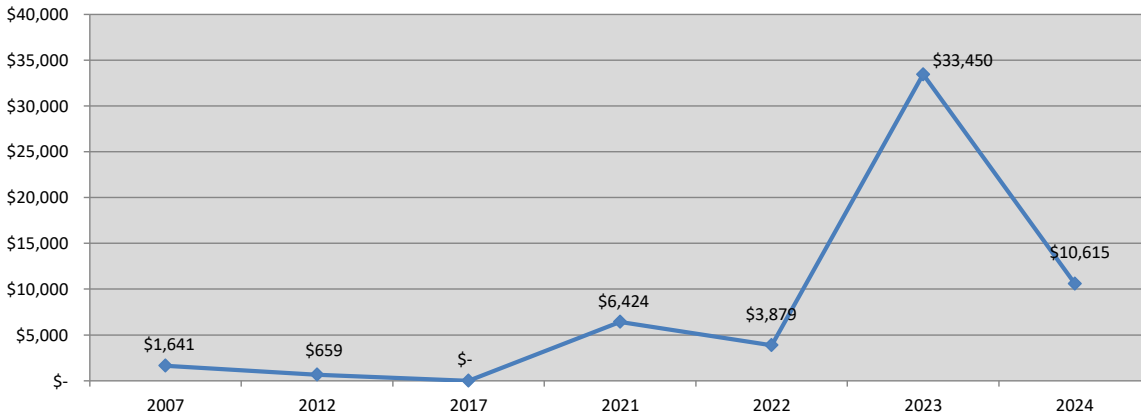
**Fund:** Law Enforcement Trust  
**Department:** Law Enforcement  
**Fund Number:** 119-0523

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Purchased Services	1,641	659	-	6,424	3,879	33,450	10,615
Supplies & Materials	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>\$</b>	<b>1,641</b>	<b>659</b>	<b>\$ -</b>	<b>6,424</b>	<b>\$ 3,879</b>	<b>\$ 33,450</b>	<b>\$ 10,615</b>
Percentage Change	n/a	n/a	n/a	n/a	-39.62%	762.33%	-68.27%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	-8.15%	501.13%	-64.37%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

Expenditures generally correlate to when forfeitures and seizures are received. Forfeitures and seizures are also usually part of a Court Case.

In 2022, Police Chief requested an annual service agreement to assist with criminal investigations for at least 3 years.

In 2023, Police Chief requested leads on-line annual software costs + Computers-Forensics hardware expenditures to be paid out of this Fund. In addition, 2 confiscated vehicles were sold in 2023.

In 2024, Police Chief requested leads on-line annual software costs + Computers-Forensics software + hardware expenditures from this Fund.



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Law Enforcement Trust  
**Department:** Law Enforcement  
**Fund Number:** 119-0523

Line Item	Classification /	Actuals				
Account Number	Account Title	2007	2012	2017	2021	2022
	<i>Law Enforcement Trust</i>					
119-0523-53230	Complex Investigations	\$ -	\$ -	\$ -	\$ 6,424.44	\$ 3,879.00
119-0523-56252	Equipment	1,641.00	659.42	-	-	-
	<i>Total Law Enforcement Trust</i>	\$ 1,641.00	\$ 659.42	\$ -	\$ 6,424.44	\$ 3,879.00
	<i>Transfers</i>					
119-0523-99918	Transfer Out : Family Crisis	-	-	-	-	-
	<i>Total Transfers</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 1,641.00</b>	<b>\$ 659.42</b>	<b>\$ -</b>	<b>\$ 6,424.44</b>	<b>\$ 3,879.00</b>

**Footnote:**  
 In 2022, Police Chief requested an annual service agreement to assist with criminal investigations for at least 3 years.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Law Enforcement Trust  
**Department:** Law Enforcement  
**Fund Number:** 119-0523

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
	<i>Law Enforcement Trust</i>				
119-0523-53230	Complex Investigations	\$ 20,015.00	\$ 19,397.58	\$ -	\$ -
119-0523-56252	Equipment	-	14,052.34	\$ 10,615.00	\$ 10,615.00
	<i>Total Law Enforcement Trust</i>	\$ 20,015.00	\$ 33,449.92	\$ 10,615.00	\$ 10,615.00
	<i>Transfers</i>				
119-0523-99918	Transfer Out : Family Crisis	-	-	-	-
	<i>Total Transfers</i>	\$ -	\$ -	\$ -	\$ -
	<b>GRAND TOTAL OF EXPENDITURES</b>	\$ 20,015.00	\$ 33,449.92	\$ 10,615.00	\$ 10,615.00

**Footnote:**

In 2022, Police Chief requested an annual service agreement to assist with criminal investigations for at least 3 years.

In 2023, Police Chief requested leads on-line annual software costs + Computers-Forensics hardware expenditures to be paid out of this Fund. In addition, 2 confiscated vehicles were sold in 2023.

In 2024, Police Chief requested leads on-line annual software costs + Computers-Forensics software + hardware expenditures to be paid out of this Fund.

**123**

**Brunswick Area Television  
(Cable TV) Fund**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

## Brunswick Area Television 2024 Budget Narrative

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

Brunswick Area Television's responsibilities include, but are not limited to, the oversight and operation of the City's three Public and Government Access Cable Television Channels, facilitating training and equipment loans to community and organization representatives to produce their own television programs, the production of programs on our Government Access Channels, operation of the Community Signboard, operation of the City's website, distributing press releases issued by various departments and to coordinate the publication of printed materials such as newspapers, postcards, flyers and magazines. The BAT public access mission statement is as follows: Brunswick Area Television will provide citizens, free of charge, the facilities, equipment and training for the production and playback of locally generated programs. The BAT government access mission statement is as follows: Brunswick Area Television's Government Access Channels will strive to keep residents informed of the services, programs and activities of the City of Brunswick, Brunswick City Council, Brunswick Hills Township Trustees and their administrative staffs through the video medium.

### **Pertinent Historical Facts:**

Our services to the community have greatly evolved over the years. Participation by the community (in the form of television production) has continued to increase, this was especially evident shortly after our relocation in 2010 to our current home at 4274 Manhattan Avenue. We replaced our portable camera stock in early 2012 to keep up with demand for equipment from community volunteers. In 2015, we replaced our van. A new playback system was installed in 2018. Our public editing bays from 2013 were updated in 2020. In 2021, we branched off into podcasting. We also reengineered the audio system in Council Chambers. Purchases such as this historically would not have been made with the Cable fund. Some monitors, converters, switches and an audio mixer were purchased to replace the failing automated system to allow for digital integration. We bought and installed new video encoders and audio processors that feed into our cable transmitters. In 2022, we were able to spend grant money for capital purchases that would improve energy efficiency. These improvements included cleaning air ducts, installing new AC units, repairing zone damper systems, upgrading to LED lights in the studio, control room, all offices, hallways as well as the parking lot. It was a lot of work that needed to be done and I'm grateful for the grant money.

### **Budget Highlights:**

We currently have a total of 4 staff members. I don't intend to fill the next vacated position, eventually dropping us to 3 staff members.

Equipment services include our ongoing subscriptions for our portable studio, website hosting, video streaming services, as well as support for software and other online services.

Publishing information to the community signboard, the City's website and social media is the responsibility of the BAT staff. A large portion of the Cable fund finances the CodeRED resident alert system, INET fees (Brunswick's Institutional Fiber Network), as well as numerous publications/brochures benefiting all departments. We manage to keep staff overtime low, and utilize affordable technologies where applicable.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

We anticipate maintaining a small amount to Associations, Conferences and Training to allow for networking opportunities for staff members. It is very important to keep a strong networking component in our field for technology tips, and program ideas.

Our capital expenditures proposed for 2024 are: Set furniture, studio production improvements, editing software, and a DSLR Camera and Accessories. Two notable items about these proposed expenditures is, the IT department is surprised our current editing software still works, as it has been out of support for at least 5 years, and I find myself borrowing the building department’s camera more often than usual lately, I don’t want to further burden them.

In the near future, I would like to proceed with outdoor maintenance, possibly including: a sign that can be seen from Pearl Road, safety fences near steep slopes, and an engineer’s assessment of the improvised parking layout derived from recent development.

**Departmental Programs / Services:**

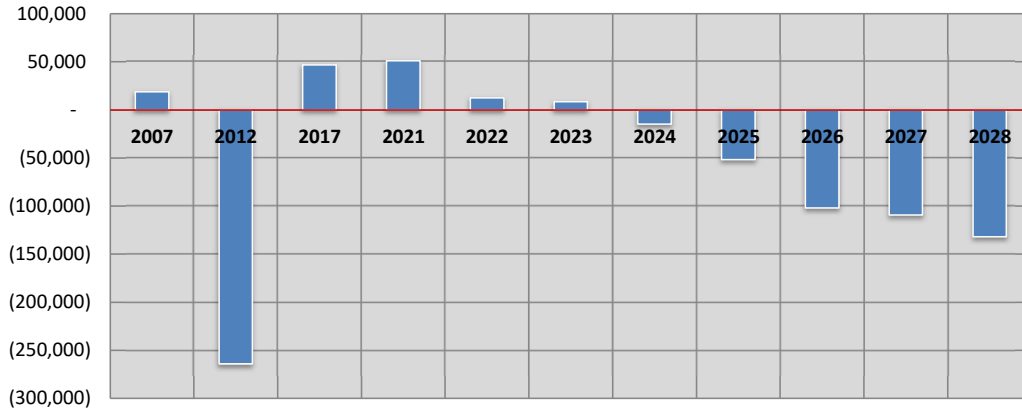
Program/Service Name	Program/Service Description
Training	The staff of Brunswick Area Television regularly trains members of the community in the art of camera operation, editing and studio use to enable them to produce their own television programming. We always strive to work with the public to make their productions successful, training residents using virtual conferencing apps or distanced outside in our parking lot.
Program Playback	Our staff processes requests from the general public, organizations and other City departments to create and execute playback of television programs across three access channels.
Program Production	We produce and telecast Brunswick City Council and Brunswick Hills Trustee meetings live on location. Additionally, we produce a variety of monthly programs, including Golden Years, the Buzz on Business and Community Focus. These programs help inform our community of local government activities. We continue to optimize and adapt, as we integrate more digital media. The workflow adjustments can be complex at times. In addition to video, we also offer podcast facilities.
Emergency Notification	Our staff is on call to provide updated emergency information in times of need, over our community cable channels, Facebook and signboard. Additionally, we fund the CodeRED telephone alert system for the community.
Community Publications	BAT coordinates the publication of the numerous printed materials for the community, including the Take a Look at Brunswick magazine with Great Lakes Publishing.
<a href="http://www.brunswick.oh.us">www.brunswick.oh.us</a>	Our staff is responsible for the management of content for the City’s website, this duty was added to our department in 2007.
Community Signboard	We collect submissions and operate the electronic signboard, located at the corner of Center Rd. and Pearl Rd.

Miscellaneous Services

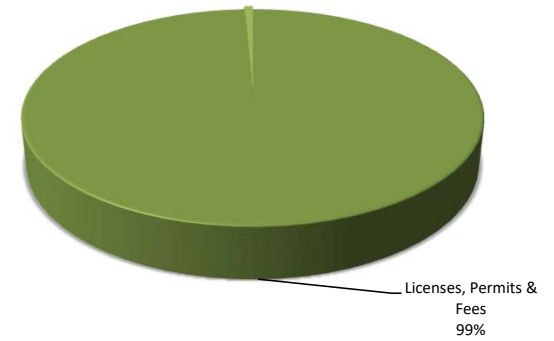
We routinely record training sessions, create training videos; provide photography services and offer technical advice for other departments. We also loan equipment to other departments within the City for their technology needs. BAT offers assistance in the area of public and community relations marketing to all City departments.

**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Brunswick Area Television (BAT) Fund (#123)

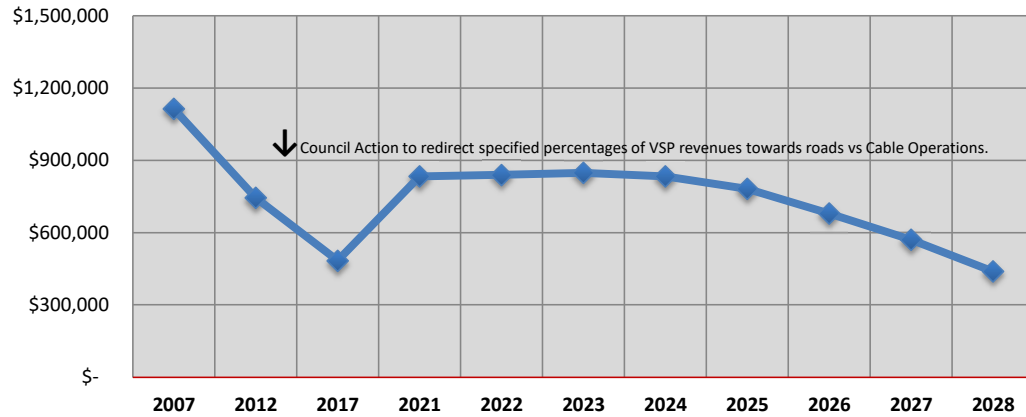
**Change in Cash Position**



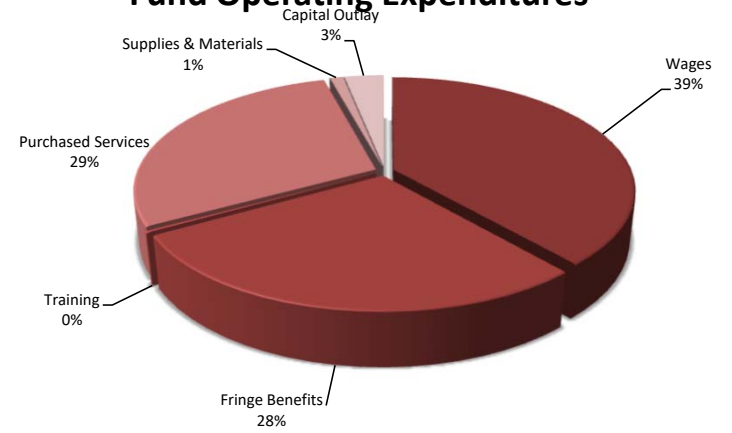
**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



**City of Brunswick, Ohio**  
 Budget Five Year Forecast Financial Statement  
**BAT Fund (#123)**

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Fund Balance</b>	\$ 1,095,927	\$ 1,008,173	\$ 436,424	\$ 782,042	\$ 833,197	\$ 839,500	\$ 847,992	\$ 833,269	\$ 781,569	\$ 679,706	\$ 570,441
Revenues:											
Licenses, Permits & Fees	365,155	73,504	338,431	330,007	391,586	420,739	395,723	379,783	364,640	351,792	351,792
Intergovernmental	-	3,600	3,400	2,600	2,600	2,808	2,800	2,800	2,800	2,800	2,800
Other	-	-	4	31,588	-	65	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>365,155</b>	<b>77,104</b>	<b>341,836</b>	<b>364,195</b>	<b>394,186</b>	<b>423,612</b>	<b>398,523</b>	<b>382,583</b>	<b>367,440</b>	<b>354,592</b>	<b>354,592</b>
Other Financing Sources	-	-	4,000	75,000	30,000	20,370	20,000	20,000	20,000	20,000	20,000
<b>Total Revenues</b>	<b>365,155</b>	<b>77,104</b>	<b>345,836</b>	<b>439,195</b>	<b>424,186</b>	<b>443,982</b>	<b>418,523</b>	<b>402,583</b>	<b>387,440</b>	<b>374,592</b>	<b>374,592</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 1,461,081</b>	<b>\$ 1,085,277</b>	<b>\$ 782,260</b>	<b>\$ 1,221,237</b>	<b>\$ 1,257,383</b>	<b>\$ 1,283,482</b>	<b>\$ 1,266,515</b>	<b>\$ 1,235,852</b>	<b>\$ 1,169,009</b>	<b>\$ 1,054,298</b>	<b>\$ 945,033</b>
Expenditures:											
Wages	146,512	150,553	139,333	143,831	161,146	171,916	159,317	165,690	172,317	179,210	186,378
Fringe Benefits	83,134	87,971	66,667	73,459	101,188	109,178	116,779	123,786	131,213	139,086	147,431
Training	2,840	-	-	-	-	1,000	1,000	1,000	1,000	1,000	1,000
Purchased Services	20,291	62,110	82,711	84,928	87,065	116,127	118,750	124,688	130,922	137,468	144,341
Supplies & Materials	12,766	8,606	753	833	3,384	4,400	4,400	4,620	4,851	5,094	5,348
Capital Outlay	80,843	31,904	5,475	41,990	28,908	12,500	13,000	14,500	29,000	2,000	2,000
<b>Total Operational Expenditures</b>	<b>346,387</b>	<b>341,144</b>	<b>294,940</b>	<b>345,041</b>	<b>381,691</b>	<b>415,120</b>	<b>413,246</b>	<b>434,283</b>	<b>469,303</b>	<b>463,857</b>	<b>486,499</b>
Other Financing Uses	-	-	4,000	43,000	30,000	20,370	20,000	20,000	20,000	20,000	20,000
<b>Total Expenditures</b>	<b>346,387</b>	<b>341,144</b>	<b>298,940</b>	<b>388,041</b>	<b>411,691</b>	<b>435,490</b>	<b>433,246</b>	<b>454,283</b>	<b>489,303</b>	<b>483,857</b>	<b>506,499</b>
<b>Ending Fund Balance</b>	<b>\$ 1,114,695</b>	<b>\$ 744,134</b>	<b>\$ 483,320</b>	<b>\$ 833,197</b>	<b>\$ 845,692</b>	<b>\$ 847,992</b>	<b>\$ 833,269</b>	<b>\$ 781,569</b>	<b>\$ 679,706</b>	<b>\$ 570,441</b>	<b>\$ 438,535</b>
<b>Less Carry-Forward Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>6,192</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 1,114,695</b>	<b>\$ 744,134</b>	<b>\$ 483,320</b>	<b>\$ 833,197</b>	<b>\$ 839,500</b>	<b>\$ 847,992</b>	<b>\$ 833,269</b>	<b>\$ 781,569</b>	<b>\$ 679,706</b>	<b>\$ 570,441</b>	<b>\$ 438,535</b>



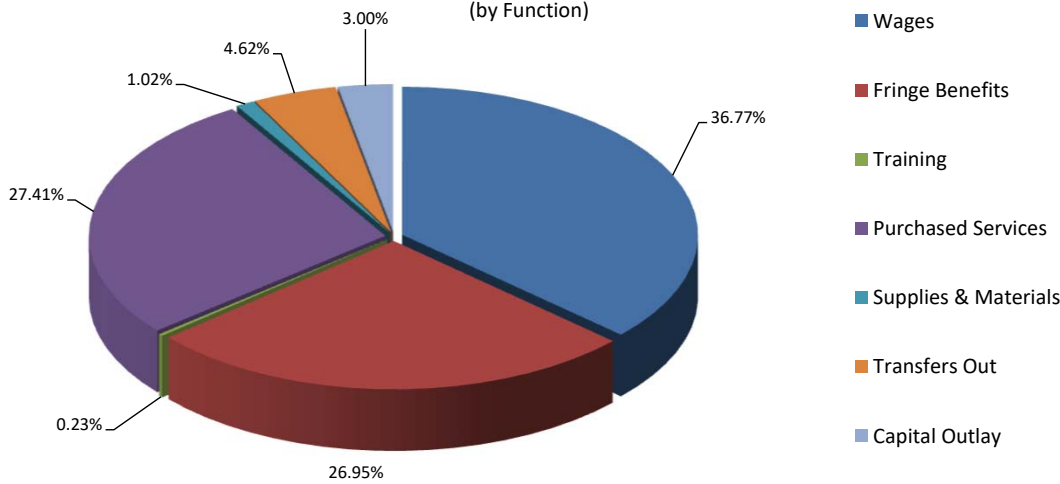
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Cable Fund  
**Department:** Cable Department  
**Fund Number:** 123-0460

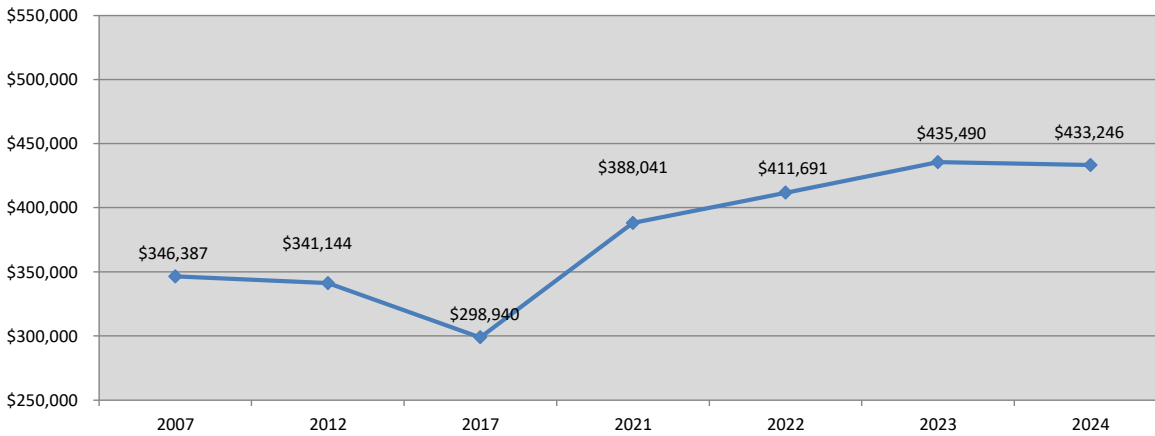
	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 146,512	\$ 150,553	\$ 139,333	\$ 143,831	\$ 161,146	\$ 171,916	\$ 159,317
Fringe Benefits	83,134	87,971	66,667	73,459	101,188	109,178	116,779
Training	2,840	-	-	-	-	1,000	1,000
Purchased Services	20,291	62,110	82,711	84,928	87,065	116,127	118,750
Supplies & Materials	12,766	8,606	753	833	3,384	4,400	4,400
Transfers Out	-	-	4,000	43,000	30,000	20,370	20,000
Capital Outlay	80,843	31,904	5,475	41,990	28,908	12,500	13,000
<b>\$</b>	<b>346,387</b>	<b>341,144</b>	<b>298,940</b>	<b>388,041</b>	<b>411,691</b>	<b>435,490</b>	<b>433,246</b>

Percentage Change	n/a	n/a	n/a	n/a	6.09%	5.78%	-0.52%
Operations Only (no Cap/transf)	n/a	n/a	n/a	n/a	10.61%	10.50%	-0.65%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

In 2020-2021, Brunswick Area Television became the communication hub and portal for the City of Brunswick for virtual meetings, etc. during COVID 19 health pandemic. 2020-2022 also included larger capital purchases.  
 Converted a PT position to FT position effective March 7, 2022 as a result of expanded COVID-19 duties and anticipated future retirement in 2024. Once PT person retires, plan would convert department from 4 individuals (2 FT & 2 PT) to 3 FT individuals.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Brunswick Area Television Cable Fund  
**Department:** Cable Department  
**Fund Number:** 123-0460

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
123-0460-51080	Communications Manager (Full-Time)	\$ 50,795.22	\$ 59,624.85	\$ -	\$ 52,640.06	\$ 54,208.62
123-0460-51088	Information Technologies Coordinator	\$ -	4,261.12	-	-	-
123-0460-51192	Access Specialists	69,673.70	59,788.86	81,882.54	52,427.52	81,817.95
123-0460-51193	Production Assistant Part-Time	24,909.39	26,457.44	18,530.96	38,684.74	24,948.73
123-0460-51194	Communications Manager (Part-Time)	-	-	38,710.00	-	-
123-0460-51198	Overtime	1,134.09	420.69	209.91	78.96	170.58
<i>Total Personal Services</i>		\$ 146,512.40	\$ 150,552.96	\$ 139,333.41	\$ 143,831.28	\$ 161,145.88
<i>Fringe Benefits</i>						
123-0460-52002	Longevity	1,804.10	4,345.00	1,700.00	2,800.00	10,500.00
123-0460-52222	Deferred Compensation	2,539.68	2,981.08	-	-	1,595.79
123-0460-52223	PERS	33,048.90	36,988.62	28,390.21	31,569.02	38,304.20
123-0460-52226	Meditax	2,174.23	2,210.28	2,002.62	2,079.96	2,413.76
123-0460-52228	Sick Buy Back	2,367.84	1,794.10	1,162.98	1,337.01	1,522.30
123-0460-52240	Vacation Pay	-	339.18	-	-	-
123-0460-52231	Wellness	-	-	1,200.00	1,600.00	1,600.00
123-0460-52274	Worker's Compensation	8,341.74	4,393.64	1,444.79	2,342.26	1,894.92
123-0460-52275	Hospitalization	32,857.44	34,919.13	30,766.26	31,730.40	43,357.44
123-0460-52280	Ret Leave Payout (Per ORC)	-	-	-	-	-
123-0460-53258	Association, Conference & Training	2,840.25	-	-	-	-
<i>Total Fringe Benefits</i>		\$ 85,974.18	\$ 87,971.03	\$ 66,666.86	\$ 73,458.65	\$ 101,188.41
<i>Purchased Services</i>						
123-0460-54243	Repair & Maintenance	3,193.92	2,880.17	1,698.36	2,452.09	3,910.29
123-0460-54245	Video Repair & Maintenance	3,916.57	175.78	656.35	-	-
123-0460-54246	Postage	202.52	114.96	9.60	-	25.00
123-0460-54253	Equipment Service	415.14	6,254.97	3,993.92	7,225.87	6,728.66
123-0460-54260	Cleaning Contract	-	3,600.00	3,600.00	3,600.00	3,600.00
123-0460-54270	Utilities & Phone	367.93	10,470.17	12,155.47	13,555.46	12,252.09
123-0460-54272	Insurance	2,195.22	2,207.44	1,788.11	2,129.94	3,202.91
123-0460-54283	Franchise Payment to Schools	10,000.00	-	-	-	-
123-0460-54284	Code Red	-	22,500.00	17,000.00	13,650.00	14,537.25
123-0460-54285	Publication Brochures	-	13,366.71	9,210.60	9,441.38	10,060.11
123-0460-54503	Web Site Hosting/Security	-	539.42	1,128.74	1,065.16	981.69
123-0460-56883	I-Net	-	-	31,469.88	31,807.93	31,766.91
<i>Total Purchased Services</i>		\$ 20,291.30	\$ 62,109.62	\$ 82,711.03	\$ 84,927.83	\$ 87,064.91
<i>Office Supplies &amp; Materials</i>						
123-0460-55239	Incidentals	12,318.60	8,094.09	255.00	646.66	3,020.57
123-0460-55242	Office Supplies	447.33	244.37	348.92	130.73	300.61
123-0460-55300	Fuel	<Include w/ R&M>	267.86	149.46	55.57	62.47
<i>Total Office Supplies &amp; Materials</i>		\$ 12,765.93	\$ 8,606.32	\$ 753.38	\$ 832.96	\$ 3,383.65
<i>Transfers Out</i>						
123-0460-99999	Transfer Out : Five Year Capital Plan	-	-	4,000.00	43,000.00	30,000.00
<i>Total Transfers Out</i>		\$ -	\$ -	\$ 4,000.00	\$ 43,000.00	\$ 30,000.00
<b>Total Operation Appropriations</b>		<b>\$ 265,543.81</b>	<b>\$ 309,239.93</b>	<b>\$ 293,464.68</b>	<b>\$ 346,050.72</b>	<b>\$ 382,782.85</b>
<i>Five Year Capital Plan</i>						
956-0460-56252	Capital Outlay	80,842.87	31,903.70	5,475.07	41,990.09	28,908.09
<i>Total Equipment &amp; Capital</i>		\$ 80,842.87	\$ 31,903.70	\$ 5,475.07	\$ 41,990.09	\$ 28,908.09
<b>GRAND TOTAL OF EXPENDITUES</b>		<b>\$ 346,386.68</b>	<b>\$ 341,143.63</b>	<b>\$ 298,939.75</b>	<b>\$ 388,040.81</b>	<b>\$ 411,690.94</b>

**Footnotes**

In 2020-2021, B.A.T. became the communication hub & portal for the City of Brunswick for virtual meetings during health pandemic.

Converted a PT position to FT position effective March 7, 2022 as a result of expanded COVID-19 duties and anticipated future retirement in 2024. Once PT person retires, plan would convert department from 4 individuals (2 FT & 2 PT) to 3 FT individuals.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Brunswick Area Television Cable Fund  
**Department:** Cable Department  
**Fund Number:** 123-0460

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
123-0460-51080	Communications Manager (Full-Time)	\$ 55,596.00	\$ 55,596.00	\$ 57,267.00	\$ 57,267.00
123-0460-51088	Information Technologies Coordinator	-	-	-	-
123-0460-51192	Access Specialists	92,310.00	92,310.00	96,386.00	96,386.00
123-0460-51193	Production Assistant Part-Time	22,910.00	22,910.00	4,539.00	4,539.00
123-0460-51194	Communications Manager (Part-Time)	-	-	-	-
123-0460-51198	Overtime	1,100.00	1,100.00	1,125.00	1,125.00
<b>Total Personal Services</b>		<b>\$ 171,916.00</b>	<b>\$ 171,916.00</b>	<b>\$ 159,317.00</b>	<b>\$ 159,317.00</b>
<i>Fringe Benefits</i>					
123-0460-52002	Longevity	3,400.00	3,400.00	3,600.00	3,600.00
123-0460-52222	Deferred Compensation	2,224.00	2,224.00	2,864.00	2,864.00
123-0460-52223	PERS	41,022.00	41,372.00	40,071.00	40,071.00
123-0460-52226	Meditax	2,621.00	2,621.00	2,447.00	2,447.00
123-0460-52228	Sick Buy Back	2,923.00	2,553.00	3,070.00	3,070.00
123-0460-52240	Vacation Pay	-	-	-	-
123-0460-52231	Wellness	2,400.00	2,400.00	2,650.00	2,650.00
123-0460-52274	Worker's Compensation	5,422.00	5,422.00	5,062.00	5,062.00
123-0460-52275	Hospitalization	49,780.00	49,185.81	51,475.00	51,475.00
123-0460-52280	Ret Leave Payout (Per ORC)	6,033.00	-	5,540.00	5,540.00
123-0460-53258	Association, Conference & Training	1,000.00	1,000.00	1,000.00	1,000.00
<b>Total Fringe Benefits</b>		<b>\$ 116,825.00</b>	<b>\$ 110,177.81</b>	<b>\$ 117,779.00</b>	<b>\$ 117,779.00</b>
<i>Purchased Services</i>					
123-0460-54243	Repair & Maintenance	6,000.00	6,000.00	6,000.00	6,000.00
123-0460-54245	Video Repair & Maintenance	1,500.00	1,500.00	1,500.00	1,500.00
123-0460-54246	Postage	100.00	100.00	100.00	100.00
123-0460-54253	Equipment Service	8,520.00	8,520.00	8,700.00	8,700.00
123-0460-54260	Cleaning Contract	4,800.00	4,800.00	4,800.00	4,800.00
123-0460-54270	Utilities & Phone	17,000.00	22,556.61	23,000.00	23,000.00
123-0460-54272	Insurance	5,650.00	3,650.00	5,650.00	5,650.00
123-0460-54283	Franchise Payment to Schools	-	-	-	-
123-0460-54284	Code Red	20,000.00	20,000.00	20,000.00	20,000.00
123-0460-54285	Publication Brochures	15,000.00	15,000.00	15,000.00	15,000.00
123-0460-54503	Web Site Hosting/Security	2,000.00	2,000.00	2,000.00	2,000.00
123-0460-56883	I-Net	32,000.00	32,000.00	32,000.00	32,000.00
<b>Total Purchased Services</b>		<b>\$ 112,570.00</b>	<b>\$ 116,126.61</b>	<b>\$ 118,750.00</b>	<b>\$ 118,750.00</b>
<i>Office Supplies &amp; Materials</i>					
123-0460-55239	Incidentals	3,500.00	3,500.00	3,500.00	3,500.00
123-0460-55242	Office Supplies	500.00	500.00	500.00	500.00
123-0460-55300	Fuel	400.00	400.00	400.00	400.00
<b>Total Office Supplies &amp; Materials</b>		<b>\$ 4,400.00</b>	<b>\$ 4,400.00</b>	<b>\$ 4,400.00</b>	<b>\$ 4,400.00</b>
<i>Transfers Out</i>					
123-0460-99999	Transfer Out : Five Year Capital Plan	20,000.00	20,370.00	20,000.00	20,000.00
<b>Total Transfers Out</b>		<b>\$ 20,000.00</b>	<b>\$ 20,370.00</b>	<b>\$ 20,000.00</b>	<b>\$ 20,000.00</b>
<b>Total Operation Appropriations</b>		<b>\$ 425,711.00</b>	<b>\$ 422,990.42</b>	<b>\$ 420,246.00</b>	<b>\$ 420,246.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recom.</b>	
<i>Five Year Capital Plan</i>					
956-0460-56252	Capital Outlay	12,500.00	12,500.00	13,000.00	13,000.00
<b>Total Equipment &amp; Capital</b>		<b>\$ 12,500.00</b>	<b>\$ 12,500.00</b>	<b>\$ 13,000.00</b>	<b>\$ 13,000.00</b>
<b>GRAND TOTAL OF EXPENDITUES</b>		<b>\$ 438,211.00</b>	<b>\$ 435,490.42</b>	<b>\$ 433,246.00</b>	<b>\$ 433,246.00</b>

**Footnotes**

Converted a PT position to FT position effective March 7, 2022 as a result of expanded COVID-19 duties and anticipated future retirement in 2024. Once PT person retires, plan would convert department from 4 individuals (2 FT & 2 PT) to 3 FT individuals.

**130**

**ENFORCEMENT AND  
EDUCATION FUND**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Enforcement and Education Fund 2024 Budget Narrative

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

FUND NUMBER	FUND NAME	ORDINANCE # ESTABLISHING FUND	ADOPTION DATE OF ORDINANCE	PURPOSE OF FUND
130	ENFORCEMENT & EDUCATION	77-90 amended name of fund pursuant to Ord #88-90	07/23/90 08/29/90	To account for \$25 fine on each violation of a municipal ordinance relating to operating a vehicle while under the influence of alcohol. The fee is to be used for costs the City incurs in enforcing compliance with ORC 4511.19, or if implemented a City Ord relating to informing the public of the operation of a motor vehicle while under the influence, the dangers of such operation and other information relating to the consumption of alcoholic beverages.

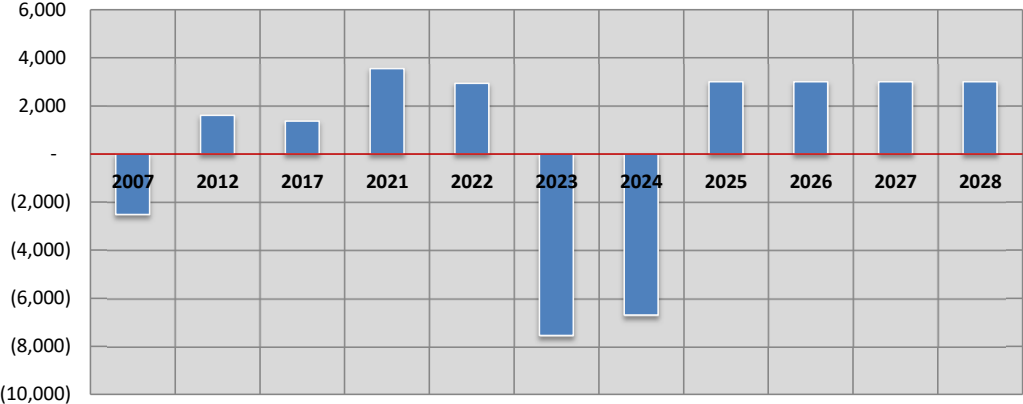


4095 CENTER ROAD - BRUNSWICK, OHIO 44212

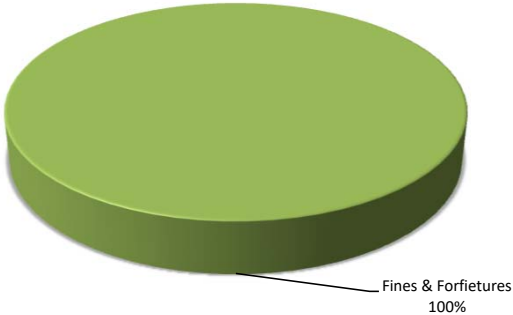
CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Enforcement and Education Fund (#130)

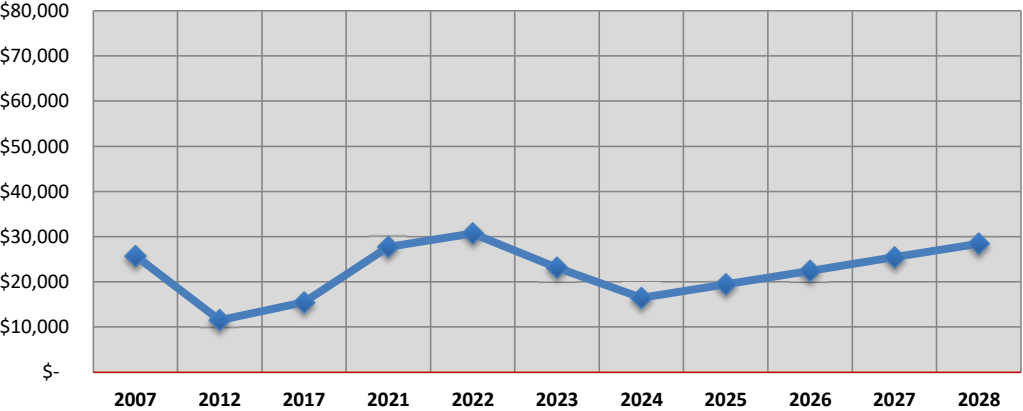
**Change in Cash Position**



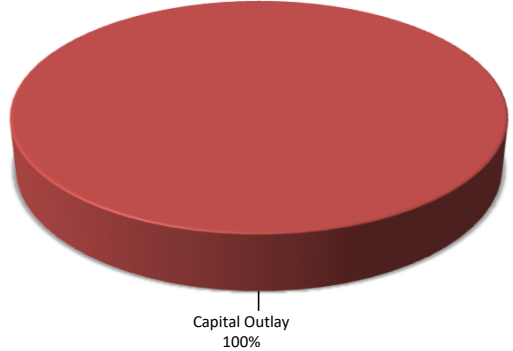
**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



(Information Presented on a Cash Basis)

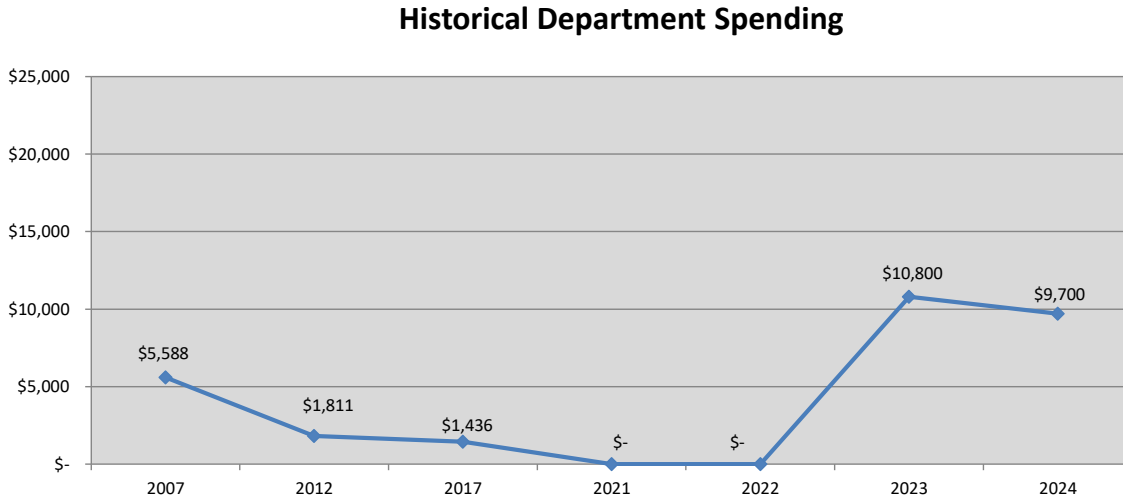
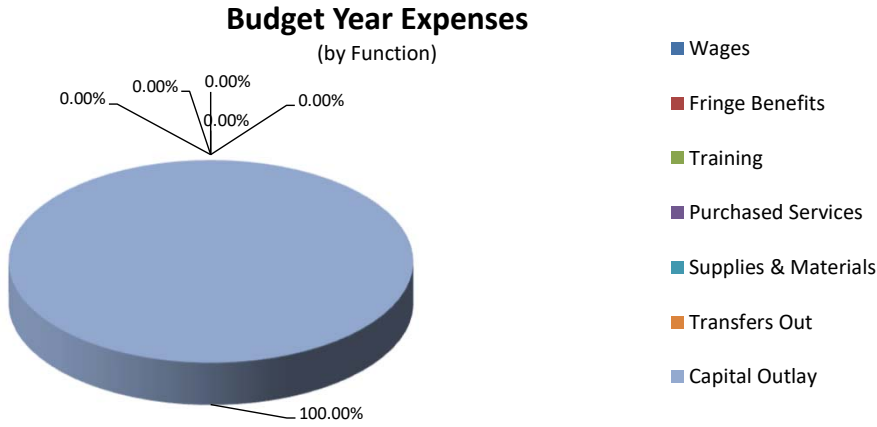
**City of Brunswick, Ohio**  
 Budget Five Year Forecast Financial Statement  
**Enforcement Education Fund (#130)**

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Cash Balance</b>	\$ 28,228	\$ 9,890	\$ 14,063	\$ 24,190	\$ 27,746	\$ 30,690	\$ 23,140	\$ 16,440	\$ 19,440	\$ 22,440	\$ 25,440
Beginning Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	\$ 28,228	\$ 9,890	\$ 14,063	\$ 24,190	\$ 27,746	\$ 30,690	\$ 23,140	\$ 16,440	\$ 19,440	\$ 22,440	\$ 25,440
Revenues:											
Fines & Forfeitures	3,064	3,413	2,806	3,555	2,945	3,250	3,000	3,000	3,000	3,000	3,000
<b>Total Revenues</b>	<b>3,064</b>	<b>3,413</b>	<b>2,806</b>	<b>3,555</b>	<b>2,945</b>	<b>3,250</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>	<b>3,000</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 31,292</b>	<b>\$ 13,303</b>	<b>\$ 16,869</b>	<b>\$ 27,746</b>	<b>\$ 30,690</b>	<b>\$ 33,940</b>	<b>\$ 26,140</b>	<b>\$ 19,440</b>	<b>\$ 22,440</b>	<b>\$ 25,440</b>	<b>\$ 28,440</b>
Expenditures:											
Capital Outlay	5,588	1,811	1,436	-	-	10,800	9,700	-	-	-	-
<b>Total Expenditures</b>	<b>5,588</b>	<b>1,811</b>	<b>1,436</b>	<b>-</b>	<b>-</b>	<b>10,800</b>	<b>9,700</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Fund Balance</b>	<b>\$ 25,704</b>	<b>\$ 11,492</b>	<b>\$ 15,433</b>	<b>\$ 27,746</b>	<b>\$ 30,690</b>	<b>\$ 23,140</b>	<b>\$ 16,440</b>	<b>\$ 19,440</b>	<b>\$ 22,440</b>	<b>\$ 25,440</b>	<b>\$ 28,440</b>
Less Carry-Forward Encumbrances	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 25,704</b>	<b>\$ 11,492</b>	<b>\$ 15,433</b>	<b>\$ 27,746</b>	<b>\$ 30,690</b>	<b>\$ 23,140</b>	<b>\$ 16,440</b>	<b>\$ 19,440</b>	<b>\$ 22,440</b>	<b>\$ 25,440</b>	<b>\$ 28,440</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Enforcement & Education  
**Department:** DUI Enforcement  
**Fund Number:** 130-0524

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Purchased Services	-	-	-	-	-	-	-
Supplies & Materials	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Capital Outlay	5,588	1,811	1,436	-	-	10,800	9,700
<b>\$</b>	<b>5,588</b>	<b>1,811</b>	<b>1,436</b>	<b>\$ -</b>	<b>\$ -</b>	<b>10,800</b>	<b>9,700</b>
Percentage Change	n/a	n/a	n/a	n/a	n/a	n/a	-10.19%





**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Enforcement & Education  
**Department:** DUI Enforcement  
**Fund Number:** 130-0524

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
	<i>DUI Enforcement Fund</i>					
130-0524-56252	Equipment	\$ 5,588.00	\$ 1,811.00	\$ 1,436.22	\$ -	\$ -
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 5,588.00</b>	<b>\$ 1,811.00</b>	<b>\$ 1,436.22</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Enforcement & Education  
**Department:** DUI Enforcement  
**Fund Number:** 130-0524

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
	<i>DUI Enforcement Fund</i>				
130-0524-56252	Equipment	\$ 10,800.00	\$ 10,800.00	\$ 9,700.00	\$ 9,700.00
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 10,800.00</b>	<b>\$ 10,800.00</b>	<b>\$ 9,700.00</b>	<b>\$ 9,700.00</b>

**131**

**RECREATION CENTER  
FUND**

**MAYOR**  
RON FALCONI

# CITY OF BRUNSWICK

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

## Recreation Center 2024 Operating Budget Narrative

### **Responsibilities:**

The mission of the Brunswick Parks and Recreation Department is to improve the quality of life for all Brunswick residents by providing an opportunity for individuals to spend time on leisure, cultural, social, educational and recreational activities that encourage health, relaxation, fitness, enjoyment and learning.

The Brunswick Community Recreation and Fitness Center is responsible for providing a clean and safe facility for members. Members can use the Recreation Center to enhance their own and/or their families' appreciation for sports, health and fitness. The Recreation Center staff is responsible for providing well run programs that promote quality use of leisure time through participation in sports activities, health classes, fitness classes, life-long learning, skill development, and appreciation for the out-of-doors. The staff also provides the sponsorship and direction for community wide programs such as, holiday parties.

### **Highlights:**

We must continue to offer great services, but also get creative in our offerings to attract new customers in 2024. Through October 2023, we experienced an increase in our programs and memberships but we have not yet fully recovered from the global health pandemic.

The Brunswick Community Recreation and Fitness Center recently completed work that was awarded through a Capital Improvement Grant of \$250,000 to make repairs to the facility. The City of Brunswick matched those funds from the Capital Improvement Fund raising that total to \$500,000. We were able to paint the basketball gymnasium, men's and women's locker room, pool ceiling, cardio and strength fitness center and meeting room 1. New ceiling tiles have been installed throughout the building. The air ducts exterior and interior were cleaned and additional repairs were made to the exterior HVAC units to extend life. Two new HVAC units are scheduled to be installed in 2023. The facility will also be upgrading to a BAS (Building Automated System) which will allow us to remotely control the temperatures in the facility and ultimately save on energy costs.

In 2023 we had 120 youth registered for our summer camp program. For 2024 we are planning on offering a second summer camp called "Adventure Camp". The second camp would be geared towards older participants that primarily go on adventures. Looking ahead to 2024 our goals will remain, to generate revenues through memberships and programs and to keep our expenses low. For the year 2023 we were fortunate to be subsidized by the general fund in excess of \$425,000. With the uncertainty of the sponsorship and lease agreement with Southwest General the revenue is projected to be close to what it was in 2023 thus requiring an additional subsidy from the general fund. The proposed General Fund subsidy in 2024 is less than in 2023 due to the expectation that the Recreation Center will continue to recover from the health pandemic of 2020. That General Fund subsidy helps us operate and maintain the Brunswick Community Recreation and Fitness Center.

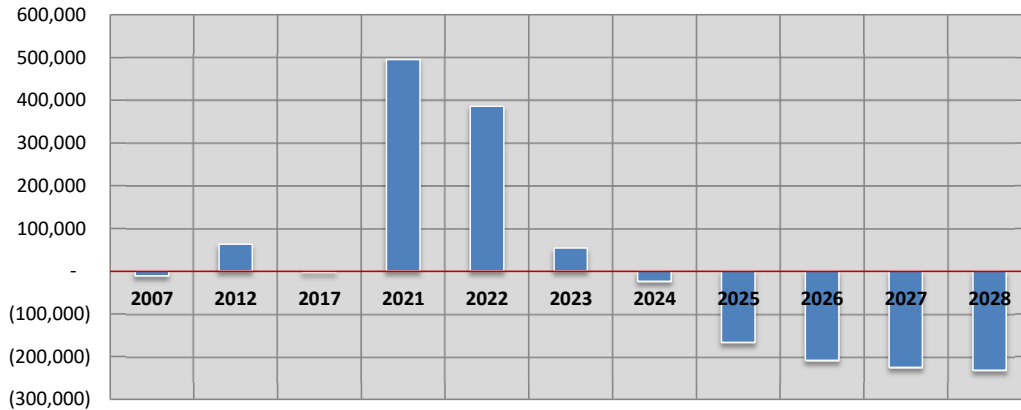


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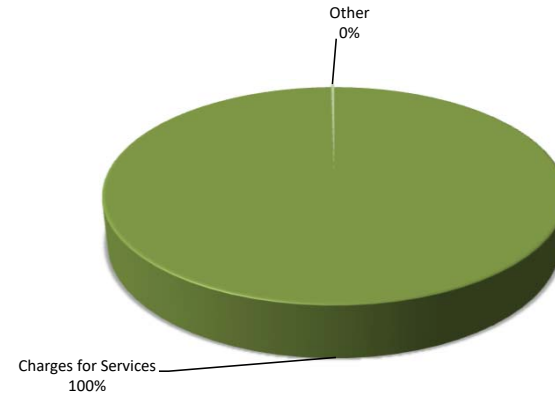
CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Recreation Center Fund (#131)

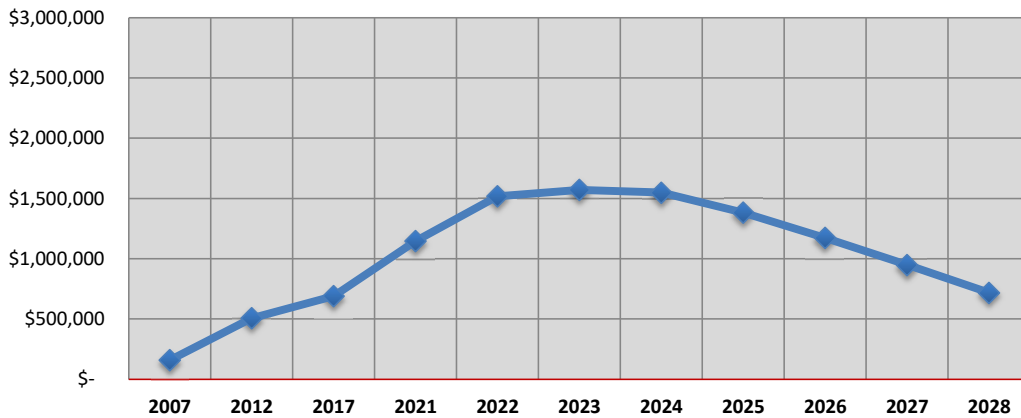
**Change in Cash Position**



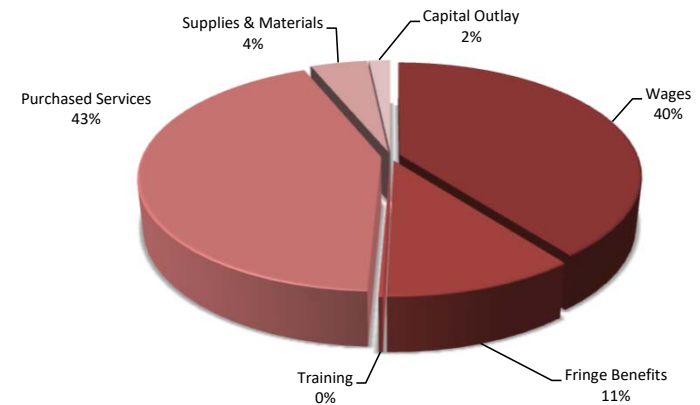
**Fund Operating Revenues**



**Ending Fund Balance Graph**



**Fund Operating Expenditures**



Absent of the General Fund subsidies, the Recreation Center would have been closed or had \$0 funds as of 12/31/2022. The Parks & Recreation Director continues researching options to reverse the negative direction of these financial forecasted models. Future discussions are expected to take place with the Parks & Recreation Committee.

The above graphs reflect substantial increases in General Fund transfers in 2021-2024 to keep Recreation Center open and financially stable during and after the pandemic. This in return will also affect other transfers or income tax allocations for other purposes, such as roads, parks, street services for those same years. The subsidy amounts from the General Fund have been declining since the pandemic began, but still remain elevated to address ongoing effects from the pandemic.

**City of Brunswick, Ohio**  
 Budget Five Year Forecast Financial Statement  
 Recreation Center Fund (#131)

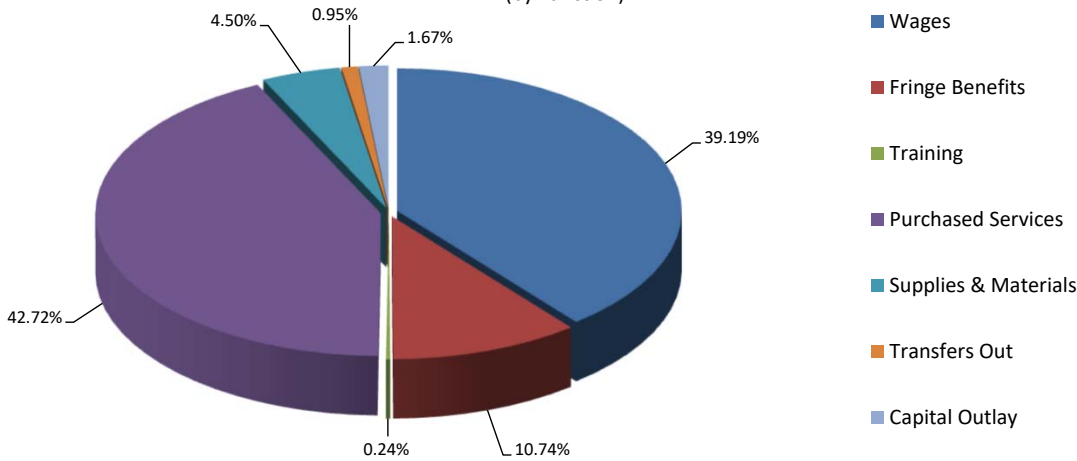
	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Fund Balance</b>	<b>\$ 168,106</b>	<b>\$ 443,337</b>	<b>\$ 691,438</b>	<b>\$ 651,938</b>	<b>\$ 1,146,887</b>	<b>\$ 1,517,784</b>	<b>\$ 1,571,921</b>	<b>\$ 1,548,577</b>	<b>\$ 1,382,109</b>	<b>\$ 1,173,656</b>	<b>\$ 948,730</b>
Revenues:											
Charges for Services	999,412	1,113,639	949,437	445,030	587,893	648,875	646,525	658,757	682,396	721,778	752,952
Sales	9,128	1,069	-	-	-	-	-	-	-	-	-
Other	17,595	2,517	3,819	837	3,092	3,449	1,500	1,500	1,500	1,500	1,500
<b>Total Operating Revenues</b>	<b>1,026,135</b>	<b>1,117,225</b>	<b>953,256</b>	<b>445,867</b>	<b>590,986</b>	<b>652,324</b>	<b>648,025</b>	<b>660,257</b>	<b>683,896</b>	<b>723,278</b>	<b>754,452</b>
Other Financing Sources	129,016	120,000	38,000	785,000	660,000	435,000	385,000	310,000	260,000	260,000	260,000
<b>Total Revenues</b>	<b>1,155,151</b>	<b>1,237,225</b>	<b>991,256</b>	<b>1,230,867</b>	<b>1,250,986</b>	<b>1,087,324</b>	<b>1,033,025</b>	<b>970,257</b>	<b>943,896</b>	<b>983,278</b>	<b>1,014,452</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 1,323,257</b>	<b>\$ 1,680,562</b>	<b>\$ 1,682,694</b>	<b>\$ 1,882,805</b>	<b>\$ 2,397,872</b>	<b>\$ 2,605,108</b>	<b>\$ 2,604,946</b>	<b>\$ 2,518,834</b>	<b>\$ 2,326,005</b>	<b>\$ 2,156,934</b>	<b>\$ 1,963,182</b>
Expenditures:											
Wages	494,916	420,779	417,463	257,793	317,539	401,731	413,973	430,532	447,753	465,663	484,290
Fringe Benefits	177,049	95,723	85,687	62,960	72,932	108,583	113,481	120,290	127,507	135,158	143,267
Training	1,877	282	1,184	1,840	1,235	2,500	2,500	2,500	2,500	2,500	2,500
Purchased Services	423,203	355,998	405,397	355,232	373,284	445,873	451,265	473,828	497,520	522,396	548,515
Supplies & Materials	57,077	67,910	52,102	22,562	33,697	47,500	47,500	49,875	52,369	54,987	57,737
Capital Outlay	12,058	113,145	11,920	531	31,188	17,000	17,650	49,700	14,700	17,500	-
<b>Total Operational Expenditures</b>	<b>1,166,179</b>	<b>1,053,837</b>	<b>973,753</b>	<b>700,918</b>	<b>829,874</b>	<b>1,023,187</b>	<b>1,046,369</b>	<b>1,126,725</b>	<b>1,142,349</b>	<b>1,198,204</b>	<b>1,236,309</b>
Other Financing Uses	-	120,000	20,000	35,000	35,000	10,000	10,000	10,000	10,000	10,000	10,000
<b>Total Expenditures</b>	<b>1,166,179</b>	<b>1,173,837</b>	<b>993,753</b>	<b>735,918</b>	<b>864,874</b>	<b>1,033,187</b>	<b>1,056,369</b>	<b>1,136,725</b>	<b>1,152,349</b>	<b>1,208,204</b>	<b>1,246,309</b>
<b>Ending Fund Balance</b>	<b>\$ 157,078</b>	<b>\$ 506,724</b>	<b>\$ 688,941</b>	<b>\$ 1,146,887</b>	<b>\$ 1,532,998</b>	<b>\$ 1,571,921</b>	<b>\$ 1,548,577</b>	<b>\$ 1,382,109</b>	<b>\$ 1,173,656</b>	<b>\$ 948,730</b>	<b>\$ 716,873</b>
Less Carry-Forward Encumbrances	-	-	-	-	15,214	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 157,078</b>	<b>\$ 506,724</b>	<b>\$ 688,941</b>	<b>\$ 1,146,887</b>	<b>\$ 1,517,784</b>	<b>\$ 1,571,921</b>	<b>\$ 1,548,577</b>	<b>\$ 1,382,109</b>	<b>\$ 1,173,656</b>	<b>\$ 948,730</b>	<b>\$ 716,873</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

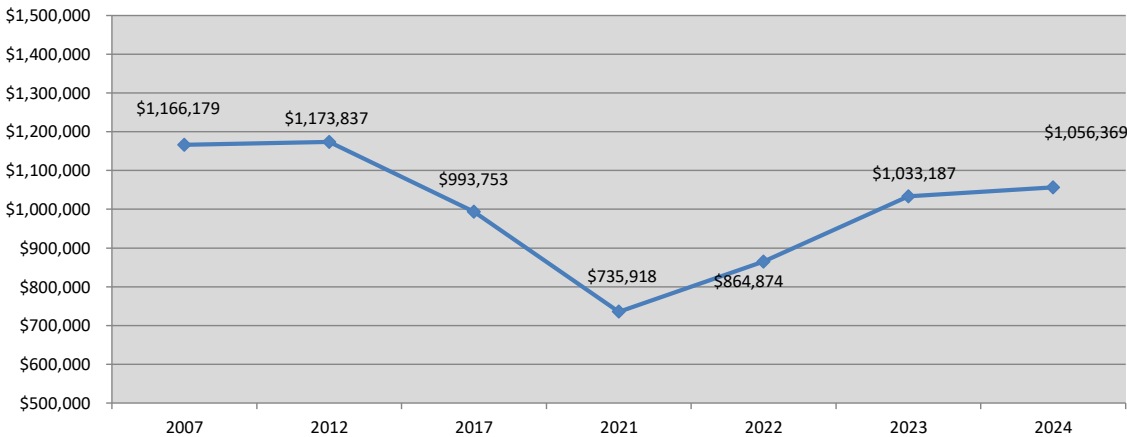
**Fund:** Recreation Center Fund  
**Department:** Rec Center  
**Fund Number:** 131-0830

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 494,916	\$ 420,779	\$ 417,463	\$ 257,793	\$ 317,539	\$ 401,731	\$ 413,973
Fringe Benefits	177,049	95,723	85,687	62,960	72,932	108,583	113,481
Training	1,877	282	1,184	1,840	1,235	2,500	2,500
Purchased Services	423,203	355,998	405,397	355,232	373,284	445,873	451,265
Supplies & Materials	57,077	67,910	52,102	22,562	33,697	47,500	47,500
Transfers Out	-	120,000	20,000	35,000	35,000	10,000	10,000
Capital Outlay	12,058	113,145	11,920	531	31,188	17,000	17,650
<b>\$</b>	<b>1,166,179</b>	<b>1,173,837</b>	<b>993,753</b>	<b>735,918</b>	<b>864,874</b>	<b>1,033,187</b>	<b>1,056,369</b>
Percentage Change	n/a	n/a	n/a	n/a	17.52%	19.46%	2.24%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	13.37%	21.89%	2.22%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Notes:**

During 2020 the Recreation Center was closed for about 2 1/2 months due to COVID 19. The Center reopened in June of 2020 but under restrictions for ongoing COVID-19 pandemic. Both revenues and expenses in 2020 were significantly affected due to COVID-19 and have been recovering ever since. 2021-2024 subsidies are needed to keep Center operational as lingering effects from health pandemic on indoor recreational activities and memberships are ongoing.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Recreation Center Fund  
**Department:** Rec Center  
**Fund Number:** 131-0830

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
131-0830-51080	Superintendent <b>Full-time</b>	\$ 43,684.99	\$ 53,091.55	\$ 48,887.58	\$ 31,736.83	\$ 52,115.50
131-0830-51082	Asst Maintenance Supervisor Part-Time	6,175.47	-	-	-	-
131-0830-51083	Maintenance Supervisor <b>Full-Time</b>	45,797.80	-	-	-	-
131-0830-51084	Program Managers <b>Full-Time</b>	41,167.56	-	-	-	-
131-0830-51162	Maintenance Part-Time	40,494.89	-	14,329.88	20,206.60	22,544.26
131-0830-51170	Admin Asst	35,336.09	-	18,200.61	16,677.00	19,823.10
131-0830-51173	Front Desk Receptionists Part-Time	88,899.69	54,853.03	63,585.81	56,205.05	63,351.40
131-0830-51188	Staffing Rentals Part-Time	5,940.97	-	-	-	-
131-0830-51191	Instructors Part-Time	52,100.97	57,623.92	16,430.80	4,383.01	4,589.15
131-0830-51194	Life Guards Part-Time	57,167.43	58,417.67	56,730.91	45,333.67	42,894.90
131-0830-51195	Pool Manager / Supervisor Part-Time	-	25,682.41	20,059.57	23,273.41	21,866.80
131-0830-51196	Building Monitors Part-Time	19,693.81	125,982.61	82,099.80	56,922.35	62,463.64
131-0830-51197	Program Supervisors Part-Time	56,662.06	45,037.14	97,138.17	3,055.41	27,890.15
131-0830-51198	Overtime	1,794.45	90.92	-	-	-
<i>Total Personal Services</i>		\$ 494,916.18	\$ 420,779.25	\$ 417,463.13	\$ 257,793.33	\$ 317,538.90
<i>Fringe Benefits</i>						
131-0830-52002	Longevity	1,456.07	1,000.00	398.63	358.63	6,250.00
131-0830-52222	Deferred Compensation	3,848.54	1,531.96	1,466.63	1,473.62	-
131-0830-52223	PERS	89,821.66	64,125.77	63,633.55	39,207.54	50,037.28
131-0830-52228	Sick Buy Back	3,360.89	1,096.92	-	-	-
131-0830-52225	No Medical Coverage Pay	375.00	-	-	-	500.00
131-0830-52226	Meditax	7,146.66	6,090.61	6,102.19	3,756.39	4,736.98
131-0830-52231	Wellness	-	-	600.00	800.00	800.00
131-0830-52274	Worker's Compensation	31,728.12	10,275.14	5,107.35	1,120.26	2,721.88
131-0830-52275	Hospitalization	39,312.18	11,602.68	8,379.02	16,243.35	7,885.90
131-0830-52280	ERI Leave Payout (Per ORC)	-	-	-	-	-
131-0830-53238	Schooling	884.50	-	-	-	-
131-0830-53250	Training - SW General	(New in 2009)	-	-	-	-
131-0830-53258	Association, Conference & Training	992.00	282.24	1,184.00	1,840.00	1,235.00
<i>Total Fringe Benefits</i>		\$ 178,925.62	\$ 96,005.32	\$ 86,871.37	\$ 64,799.79	\$ 74,167.04
<i>Purchased Services</i>						
131-0830-53216	Credit Card Fees	14,946.61	14,081.43	13,435.73	5,590.29	9,186.95
131-0830-53228	Sales Tax	282.01	77.48	-	-	-
131-0830-54224	Uniforms	1,334.90	1,292.50	3,390.21	1,089.25	1,651.50
131-0830-54234	New Employee Screening	-	672.00	1,755.00	1,127.00	1,666.00
131-0830-54236	Programs	97,186.49	80,910.00	72,474.70	37,321.40	40,914.24
131-0830-54237	Donated Youth Programs	-	-	-	-	-
131-0830-54243	Repair & Maintenance	36,014.10	41,710.30	85,912.58	71,878.13	64,456.69
131-0830-54246	Postage	7,355.24	1,027.51	-	-	-
131-0830-54253	Contractual Services	5,027.49	5,965.87	9,287.81	24,570.82	21,976.37
131-0830-54255	Promotional & Advertising	1,065.85	8,987.53	4,994.36	5,047.69	3,938.72
131-0830-54260	Cleaning Contract	51,000.00	50,075.55	53,288.74	68,940.00	68,940.00
131-0830-54270	Utilities & Phone	166,019.12	138,207.64	130,358.41	107,201.91	123,628.33
131-0830-54272	Insurance	24,049.73	12,990.30	12,499.05	12,465.06	16,924.72
131-0830-54283	Publication Brochures	18,921.25	-	-	-	-
131-0830-54286	Senior Activities	-	-	18,000.00	20,000.00	20,000.00
<i>Total Purchased Services</i>		\$ 423,202.79	\$ 355,998.11	\$ 405,396.59	\$ 355,231.55	\$ 373,283.52



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Recreation Center Fund  
**Department:** Rec Center  
**Fund Number:** 131-0830

Line Item	Classification /	Actuals				
Account Number	Account Title	2007	2012	2017	2021	2022
	<i>Office Supplies &amp; Materials</i>					
131-0830-55239	Incidentals	6,464.57	3,571.13	9,143.33	6,324.16	6,685.06
131-0830-55242	Office Supplies	3,240.98	3,168.60	1,903.88	1,509.86	1,985.19
131-0830-55244	Small Tools	-	433.91	-	-	-
131-0830-55300	Fuel	<Include w/ R&M>	<Include w/ R&M>	<Include w/ R&M>	<Include w/ R&M>	<Include w/ R&M>
131-0830-55309	Merchandise	-	-	-	-	-
131-0830-55311	Program Supplies	30,700.65	35,621.54	30,435.99	4,755.93	11,727.31
131-0830-55314	Supplies & Materials - Building	16,670.85	25,114.39	10,618.77	9,972.53	13,299.67
	<i>Total Office Supplies &amp; Materials</i>	\$ 57,077.05	\$ 67,909.57	\$ 52,101.97	\$ 22,562.48	\$ 33,697.23
	<i>Transfers Out</i>					
131-0830-99999	Transfer Out : Five Year Capital Plan	-	120,000.00	20,000.00	35,000.00	35,000.00
	<i>Total Transfers Out</i>	\$ -	\$ 120,000.00	\$ 20,000.00	\$ 35,000.00	\$ 35,000.00
	<b>Total Operation Appropriations</b>	<b>\$ 1,154,121.64</b>	<b>\$ 1,060,692.25</b>	<b>\$ 981,833.06</b>	<b>\$ 735,387.15</b>	<b>\$ 833,686.69</b>
	<i>Five Year Capital Plan</i>					
958-0830-56252	Capital Outlay	12,057.67	113,145.06	11,919.97	531.17	31,187.54
958-0830-56253	Capital Outlay - Donations	-	-	-	-	-
958-0999-99990	Transfer Out : Operations	-	-	-	-	-
	<i>Total Equipment &amp; Capital</i>	\$ 12,057.67	\$ 113,145.06	\$ 11,919.97	\$ 531.17	\$ 31,187.54
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 1,166,179.31</b>	<b>\$ 1,173,837.31</b>	<b>\$ 993,753.03</b>	<b>\$ 735,918.32</b>	<b>\$ 864,874.23</b>

**Notes:**

During 2020 the Recreation Center was closed for about 2 1/2 months due to COVID 19. The Center reopened in June of 2020 but under restrictions for ongoing COVID-19 pandemic. Both revenues and expenses in 2020 were significantly affected due to COVID-19 and have been recovering each year since but remain below normal levels.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Recreation Center Fund  
**Department:** Rec Center  
**Fund Number:** 131-0830

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
131-0830-51080	Superintendent <b>Full-time</b>	\$ 54,326.00	\$ 54,326.00	\$ 55,959.00	\$ 55,959.00
131-0830-51082	Asst Maintenance Supervisor Part-Time	-	-	-	-
131-0830-51083	Maintenance Supervisor <b>Full-Time</b>	-	-	-	-
131-0830-51084	Program Managers <b>Full-Time</b>	-	-	-	-
131-0830-51162	Maintenance Part-Time	25,116.00	25,116.00	26,247.00	26,247.00
131-0830-51170	Admin Asst	22,950.00	22,950.00	23,637.00	23,637.00
131-0830-51173	Front Desk Receptionists Part-Time	68,675.00	68,675.00	70,740.00	70,740.00
131-0830-51188	Staffing Rentals Part-Time	-	-	-	-
131-0830-51191	Instructors Part-Time	11,000.00	11,000.00	11,330.00	11,330.00
131-0830-51194	Life Guards Part-Time	55,000.00	62,000.00	56,654.00	56,654.00
131-0830-51195	Pool Manager / Supervisor Part-Time	27,664.00	20,664.00	27,771.00	27,771.00
131-0830-51196	Building Monitors Part-Time	77,000.00	77,000.00	79,315.00	79,315.00
131-0830-51197	Program Supervisors Part-Time	60,000.00	60,000.00	62,320.00	62,320.00
131-0830-51198	Overtime	-	-	-	-
<i>Total Personal Services</i>		<b>\$ 401,731.00</b>	<b>\$ 401,731.00</b>	<b>\$ 413,973.00</b>	<b>\$ 413,973.00</b>
<i>Fringe Benefits</i>					
131-0830-52002	Longevity	-	-	-	-
131-0830-52222	Deferred Compensation	-	-	-	-
131-0830-52223	PERS	61,677.00	62,202.00	63,557.00	63,557.00
131-0830-52228	Sick Buy Back	-	-	-	-
131-0830-52225	No Medical Coverage Pay	600.00	600.00	-	-
131-0830-52226	Meditax	5,850.00	5,850.00	6,022.00	6,022.00
131-0830-52231	Wellness	800.00	800.00	1,050.00	1,050.00
131-0830-52274	Worker's Compensation	12,078.00	10,578.00	12,456.00	12,456.00
131-0830-52275	Hospitalization	10,055.00	28,013.33	30,396.00	30,396.00
131-0830-52280	ERI Leave Payout (Per ORC)	-	540.00	-	-
131-0830-53238	Schooling	-	-	-	-
131-0830-53250	Training - SW General	-	-	-	-
131-0830-53258	Association, Conference & Training	2,500.00	2,500.00	2,500.00	2,500.00
<i>Total Fringe Benefits</i>		<b>\$ 93,560.00</b>	<b>\$ 111,083.33</b>	<b>\$ 115,981.00</b>	<b>\$ 115,981.00</b>
<i>Purchased Services</i>					
131-0830-53216	Credit Card Fees	14,000.00	14,000.00	7,000.00	7,000.00
131-0830-53228	Sales Tax	-	-	-	-
131-0830-54224	Uniforms	2,000.00	2,000.00	2,000.00	2,000.00
131-0830-54234	New Employee Screening	2,000.00	2,000.00	2,000.00	2,000.00
131-0830-54236	Programs	45,000.00	45,000.00	50,000.00	50,000.00
131-0830-54237	Donated Youth Programs	-	-	-	-
131-0830-54243	Repair & Maintenance	75,000.00	76,500.00	75,000.00	75,000.00
131-0830-54246	Postage	250.00	250.00	250.00	250.00
131-0830-54253	Contractual Services	29,175.00	30,675.00	31,175.00	31,175.00
131-0830-54255	Promotional & Advertising	6,000.00	4,500.00	6,000.00	6,000.00
131-0830-54260	Cleaning Contract	68,940.00	68,940.00	74,340.00	74,340.00
131-0830-54270	Utilities & Phone	155,000.00	159,007.72	159,000.00	159,000.00
131-0830-54272	Insurance	22,500.00	22,500.00	23,500.00	23,500.00
131-0830-54283	Publication Brochures	-	-	-	-
131-0830-54286	Senior Activities	20,500.00	20,500.00	21,000.00	21,000.00
<i>Total Purchased Services</i>		<b>\$ 440,365.00</b>	<b>\$ 445,872.72</b>	<b>\$ 451,265.00</b>	<b>\$ 451,265.00</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Recreation Center Fund  
**Department:** Rec Center  
**Fund Number:** 131-0830

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Office Supplies &amp; Materials</i>					
131-0830-55239	Incidentals	10,000.00	10,000.00	10,000.00	10,000.00
131-0830-55242	Office Supplies	2,500.00	2,500.00	2,500.00	2,500.00
131-0830-55244	Small Tools	-	-	-	-
131-0830-55300	Fuel	-	-	-	-
131-0830-55309	Merchandise	-	-	-	-
131-0830-55311	Program Supplies	20,000.00	20,000.00	20,000.00	20,000.00
131-0830-55314	Supplies & Materials - Building	15,000.00	15,000.00	15,000.00	15,000.00
<i>Total Office Supplies &amp; Materials</i>		<b>\$ 47,500.00</b>	<b>\$ 47,500.00</b>	<b>\$ 47,500.00</b>	<b>\$ 47,500.00</b>
<i>Transfers Out</i>					
131-0830-99999	Transfer Out : Five Year Capital Plan	10,000.00	10,000.00	10,000.00	10,000.00
<i>Total Transfers Out</i>		<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>	<b>\$ 10,000.00</b>
<b>Total Operation Appropriations</b>		<b>\$ 993,156.00</b>	<b>\$ 1,016,187.05</b>	<b>\$ 1,038,719.00</b>	<b>\$ 1,038,719.00</b>
<i>Five Year Capital Plan</i>					
958-0830-56252	Capital Outlay	17,000.00	17,000.00	17,650.00	17,650.00
958-0830-56253	Capital Outlay - Donations	-	-	-	-
958-0999-99990	Transfer Out : Operations	-	-	-	-
<i>Total Equipment &amp; Capital</i>		<b>\$ 17,000.00</b>	<b>\$ 17,000.00</b>	<b>\$ 17,650.00</b>	<b>\$ 17,650.00</b>
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 1,010,156.00</b>	<b>\$ 1,033,187.05</b>	<b>\$ 1,056,369.00</b>	<b>\$ 1,056,369.00</b>

**Notes:**

During 2020 the Recreation Center was closed for about 2 1/2 months due to COVID 19. The Center reopened in June of 2020 but under restrictions for ongoing COVID-19 pandemic. Both revenues and expenses in 2020 were significantly affected due to COVID-19 and have been recovering each year since but remain below normal levels.

**223**

**REFUSE FUND**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

## Refuse Budget Narrative 2024 Operating Budget

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

### Refuse Fund (#223)

This *enterprise* fund accounts for all the proceeds received by the City and all the expenditures associated with the refuse collection and billing. The laws associated with the refuse service, billing and accounting can be found in Brunswick Codified Ordinances Chapter 1060.

### Budget Highlights

Effective July 1, 2019, the City entered into a new five-year contract with Browning Ferris, DBA Republic Services Inc. to collect refuse and recyclables. The initial five-year term is up on June 30, 2024. The current contract allows up to 4 years of extensions beyond June 30, 2024, but does require mutual agreement by both parties to be extended. It is expected that the refuse hauler will not mutually agree to an extension beyond June 30, 2024 with the current quoted extension rates in the contract. As a result, the City is currently planning on competitively bidding the refuse hauler contract for a period of five years effective July 1, 2024. The bid would allow up to three additional years beyond the initial five-year contract term. If a competitive bid is released, the results will be analyzed with the lowest and best bid being selected. Customer billable rates will also be reviewed to determine if they are in-line with the cost of the program and the newly bid rates. Rates are to be established to cover the costs of the program pursuant to City of Brunswick Codified Ordinance Section 1060.03 (a).

Under the refuse and recycle program both a refuse cart and a recycle cart are provided to each residential property. The carts remain the property of the City of Brunswick, not the residents. Collection occurs once a week for each residential property. The program also allows customers to continue to set out large items along with additional bags of trash along with the materials in the carts.

The fixed hauler rates in the contract typically increase each year per unit per month over the life of the contract. The contract also has variable costs relating to fuel prices, changes in the value of recycle commodities and changes in tipping fees, etc. The regular monthly refuse billable rates were last increased to \$21.25 per month effective April 1, 2023 to cover annual fixed cost increase incurred over the past three years of the contract. Council approved this rate via a motion on December 12, 2022.

Included in the 2024 budget proposal is an estimated cost increase of 4.28 percent above the current hauler's July 1, 2024 stated fixed cost price per home per month. We have included an estimated increase in the budget proposal in anticipation that the competitive bid results will come in higher than the current contract. As stated earlier, actual bid results will be reviewed and analyzed once they arrive. Changes to the budget, any estimates and billable rates will be based on those results and may become necessary. The City competitively bids these services pursuant to State Law in order to get a consistent program throughout the City, a cleaner community throughout and achieve the best possible price in a competitive market.

The City's Finance Department also reviews cash reserves in the Refuse Fund periodically to ensure that the reserves are sufficient. The reserves in this fund are informally set and monitored. Cash reserves in the fund include a three-month cash reserve to cover operations with additional reserves for the eventual replacement of refuse and recycle carts over time



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

or as carts need replaced. The three-month cash reserve for operations is due to the City billing its customers quarterly but yet paying the refuse hauler monthly. Customers do not have to pay for their refuse bill until the quarter and services have been rendered under the current set-up. In addition, it is currently estimated that replacing every refuse and recycle cart in the City would be in excess of \$1.5 million requiring reserves to replace carts over time.

Any unexpected change in rate or contract terms in the future may require a budget amendment and/or change in charged rates to provide the funding for that change. Refuse hauler contractual costs individually generally make-up approximately 93 percent of the total fund costs with the remaining percent pertaining to the billing, mailing, office equipment and other costs. The City's Codified Ordinances require the residents to cover their pro rata share of the refuse costs.

For the month of August 2023, the City had 11,916 total active refuse accounts in the billing system. The City reasonably expects to add about 25-50 additional refuse billing accounts each year. This could account for new homes plus the occupancy of previously vacated homes. Increases in accounts would also be a good sign that Brunswick is getting healthier and improving since the global health pandemic and supply issues created by the global health pandemic. Refuse accounts are monitored, maintained and updated frequently to stay as current as possible.

***Purchased Services:***

Postage: The money covers the postage necessary for mailing out the quarterly refuse bills to all the residents (estimated at 11,925-11,975 accounts in 2024).

Contracted Invoice Printing: The City has contracted out the printing and mailing of quarterly refuse bills (estimated at 11,925-11,975 accounts in 2024).

Equipment Service Contract: This line covers the support for various equipment, on-line billing agreements and the accounting software which houses all the refuse accounts and billings. The City is currently reviewing the functionality of a new module from our current software company to determine whether it would work or we should entertain other options in the future. The refuse portion of the software upgrade is just a small portion of the City's entity wide software upgrade so it is a rather complicated situation to replace without affecting other operations.

Contracted Services: This is the estimated annual costs for residential refuse and recycle collection in the City. Absence of any extensions allowed pursuant to the contracts, this contract is generally competitively bid for a five-year period and can be extended up to an additional three-four years. These costs include the fixed rate costs of the contractor for trash collection along with an estimate for variable costs such as fuel surcharges, value of recycle commodities and County assessed tipping fees to dump the refuse. The City bills for and provides refuse and recyclable collection services to residential homes only. Commercial businesses and apartment complexes handle their own refuse services directly.

Insurance: This expense covers the insurance costs associated with the refuse collection and billing.

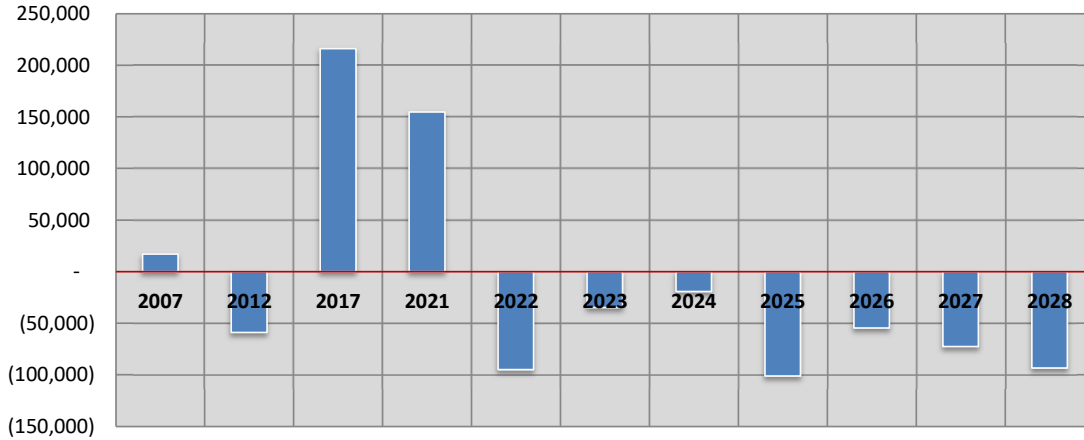
***Supplies & Materials:***

Incidentals/Auditor Fees/Office Supplies: These lines will cover the miscellaneous items that come up during the year such as Notary Public reimbursements, office supplies and any other unpredictable or immaterial expenses.

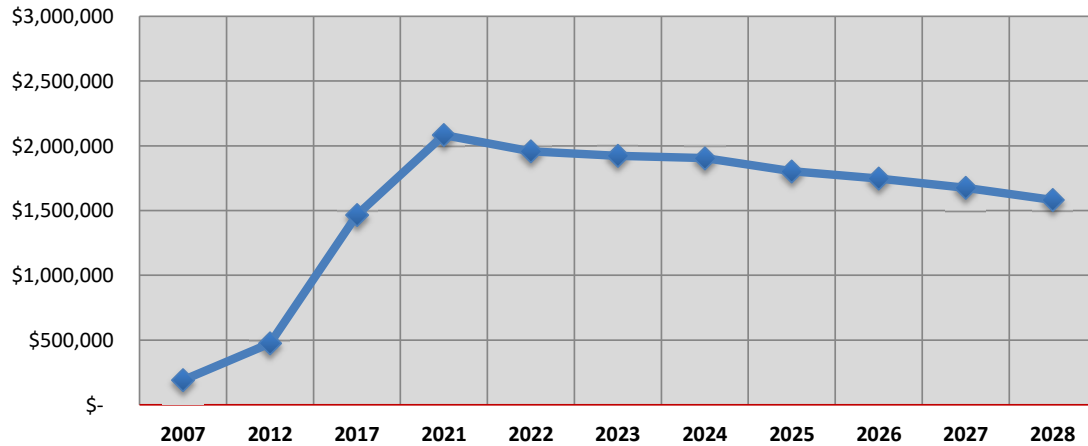
**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Refuse Enterprise Fund (#223)

Printed: 11/21/2023

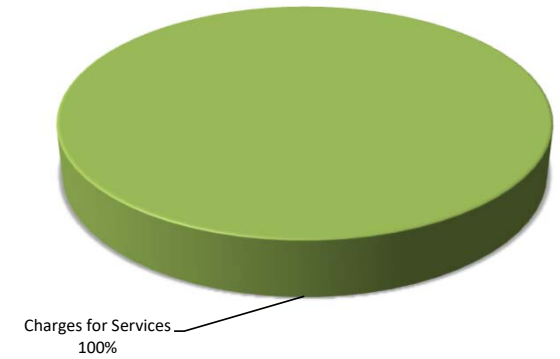
**Change in Cash Position**



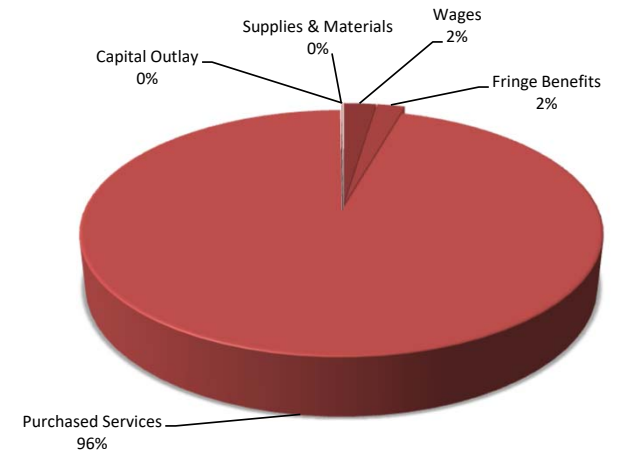
**Ending Fund Balance Graph**



**Fund Operating Revenues**



**Fund Operating Expenditures**



The City entered into a new 5 year agreement with Republic Services via Resolution #18-19 for refuse cart and recycling program. The new agreement is effective July 1, 2019. Revenues and expenses will increase as a result of the additional services and costs associated with the cart/equipment. Codified Ord Section 1060 requires each homeowner to pay a pro-rata share of the costs of the refuse program/services.

(Information Presented on a Cash Basis)

**City of Brunswick, Ohio**  
 Budget Five Year Forecast Financial Statement  
 Refuse Enterprise Fund (#223)

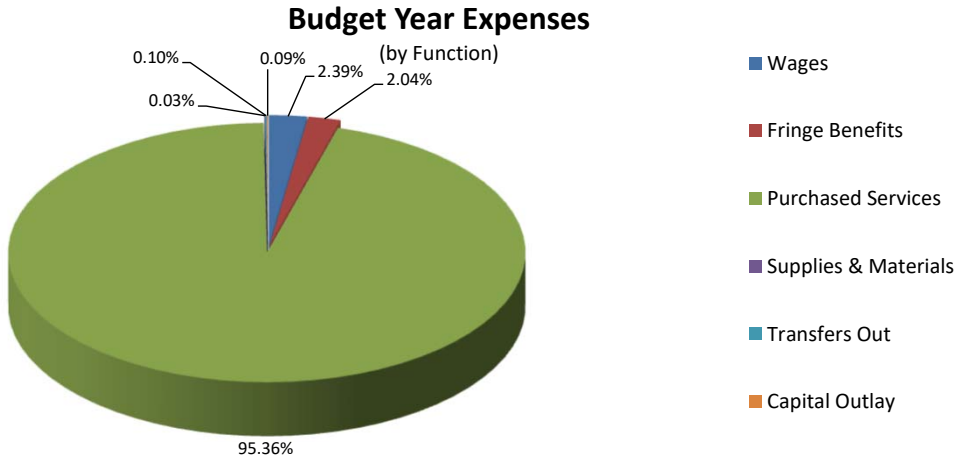
	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Fund Balance</b>	\$ 172,662	\$ 534,066	\$ 1,248,504	\$ 1,927,706	\$ 2,082,461	\$ 1,958,129	\$ 1,923,379	\$ 1,903,977	\$ 1,802,809	\$ 1,748,052	\$ 1,675,292
Revenues:											
Charges for Services	1,698,299	2,564,910	2,336,746	2,835,738	2,779,371	3,005,764	3,106,226	3,230,475	3,359,693	3,494,080	3,633,843
Other	97	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>1,698,395</b>	<b>2,564,910</b>	<b>2,336,746</b>	<b>2,835,738</b>	<b>2,779,371</b>	<b>3,005,764</b>	<b>3,106,226</b>	<b>3,230,475</b>	<b>3,359,693</b>	<b>3,494,080</b>	<b>3,633,843</b>
Other Financing Sources	4,800	6,500	10,000	21,500	10,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>Total Revenues</b>	<b>1,703,195</b>	<b>2,571,410</b>	<b>2,346,746</b>	<b>2,857,238</b>	<b>2,789,371</b>	<b>3,008,764</b>	<b>3,109,226</b>	<b>3,233,475</b>	<b>3,362,693</b>	<b>3,497,080</b>	<b>3,636,843</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	<b>\$ 1,875,857</b>	<b>\$ 3,105,477</b>	<b>\$ 3,595,251</b>	<b>\$ 4,784,944</b>	<b>\$ 4,871,832</b>	<b>\$ 4,966,893</b>	<b>\$ 5,032,605</b>	<b>\$ 5,137,452</b>	<b>\$ 5,165,502</b>	<b>\$ 5,245,132</b>	<b>\$ 5,312,135</b>
Expenditures:											
Wages	70,688	52,108	56,181	66,705	69,327	73,185	74,701	77,689	80,797	84,028	87,390
Fringe Benefits	47,849	39,174	45,417	51,394	61,019	62,079	63,693	67,515	71,565	75,859	80,411
Purchased Services	1,555,510	2,531,852	2,017,259	2,562,803	2,742,053	2,902,400	2,983,384	3,117,636	3,257,930	3,404,537	3,557,741
Supplies & Materials	2,036	190	558	82	65	1,050	1,050	1,103	1,158	1,216	1,277
Capital Outlay	5,234	563	1,122	-	1,724	1,800	2,800	67,700	3,000	1,200	500
<b>Total Operational Expenditures</b>	<b>1,681,316</b>	<b>2,623,885</b>	<b>2,120,537</b>	<b>2,680,983</b>	<b>2,874,187</b>	<b>3,040,514</b>	<b>3,125,628</b>	<b>3,331,643</b>	<b>3,414,450</b>	<b>3,566,841</b>	<b>3,727,319</b>
Other Financing Uses	4,800	6,500	10,000	21,500	10,000	3,000	3,000	3,000	3,000	3,000	3,000
<b>Total Expenditures</b>	<b>1,686,116</b>	<b>2,630,385</b>	<b>2,130,537</b>	<b>2,702,483</b>	<b>2,884,187</b>	<b>3,043,514</b>	<b>3,128,628</b>	<b>3,334,643</b>	<b>3,417,450</b>	<b>3,569,841</b>	<b>3,730,319</b>
<b>Ending Fund Balance</b>	<b>\$ 189,741</b>	<b>\$ 475,092</b>	<b>\$ 1,464,713</b>	<b>\$ 2,082,461</b>	<b>\$ 1,987,645</b>	<b>\$ 1,923,379</b>	<b>\$ 1,903,977</b>	<b>\$ 1,802,809</b>	<b>\$ 1,748,052</b>	<b>\$ 1,675,292</b>	<b>\$ 1,581,816</b>
Less Carry-Forward Encumbrances	-	-	-	-	29,516	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 189,741</b>	<b>\$ 475,092</b>	<b>\$ 1,464,713</b>	<b>\$ 2,082,461</b>	<b>\$ 1,958,129</b>	<b>\$ 1,923,379</b>	<b>\$ 1,903,977</b>	<b>\$ 1,802,809</b>	<b>\$ 1,748,052</b>	<b>\$ 1,675,292</b>	<b>\$ 1,581,816</b>



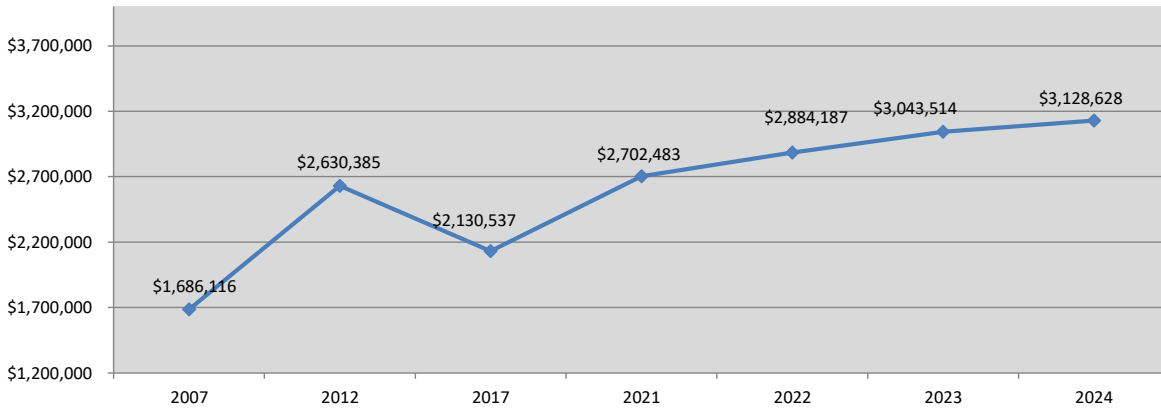
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Refuse Collection Fund  
**Department:** Refuse Department  
**Fund Number:** 223-0710

	2007	2012	2017	2021	2022	2023	2024
Wages	\$ 70,688	\$ 52,108	\$ 56,181	\$ 66,705	\$ 69,327	\$ 73,185	\$ 74,701
Fringe Benefits	47,849	39,174	45,417	51,394	61,019	62,079	63,693
Purchased Services	1,555,510	2,531,852	2,017,259	2,562,803	2,742,053	2,902,400	2,983,384
Supplies & Materials	2,036	190	558	82	65	1,050	1,050
Transfers Out	4,800	6,500	10,000	21,500	10,000	3,000	3,000
Capital Outlay	5,234	563	1,122	-	1,724	1,800	2,800
	<b>\$ 1,686,116</b>	<b>\$ 2,630,385</b>	<b>\$ 2,130,537</b>	<b>\$ 2,702,483</b>	<b>\$ 2,884,187</b>	<b>\$ 3,043,514</b>	<b>\$ 3,128,628</b>
Percentage Change	n/a	n/a	n/a	n/a	6.72%	5.52%	2.80%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	6.66%	5.52%	2.77%



### Historical Department Spending



**Footnotes**

A. Effective July 1, 2019, the City entered into a new 5 year agreement with Republic Services via Resolution #18-19 for refuse and recycling cart program. Revenues and expenses will increase as a result of the additional services and costs associated with the cart/equipment. Codified Ord Section 1060 requires each homeowner to pay a pro-rata share of the costs of the refuse program/services.

B. 20% of the Finance Director wages and 100% of a Clerk II wages are budgeted to the Refuse Fund for billing purposes.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Refuse Collection Fund  
**Department:** Refuse Department  
**Fund Number:** 223-0710

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
223-0710-51005	Manager - Administration	\$ 14,043.52	\$ 16,273.51	\$ 18,949.94	\$ 21,502.64	\$ 22,249.40
223-0710-51160	Refuse Mobile Dump	6,520.95	-	-	-	-
223-0710-51170	Refuse Clerk II	49,896.64	35,834.09	37,220.54	45,202.24	46,320.80
223-0710-51175	Refuse Clerk II PT (Emergency back-up)	-	-	-	-	-
223-0710-51198	Overtime	226.68	-	10.53	-	756.78
<i>Total Personal Services</i>		\$ 70,687.79	\$ 52,107.60	\$ 56,181.01	\$ 66,704.88	\$ 69,326.98
<i>Fringe Benefits</i>						
223-0710-52002	Longevity	1,393.41	1,280.00	260.00	1,060.00	4,120.00
223-0710-52222	Deferred Compensation	842.66	976.45	1,137.01	1,290.06	1,335.01
223-0710-52223	PERS	15,541.10	13,314.91	13,917.89	16,721.50	18,082.44
223-0710-52226	Meditax	950.84	727.89	758.83	925.48	1,003.71
223-0710-52228	Sick Buy Back	96.99	550.64	627.63	705.32	702.13
223-0710-52231	Wellness	-	-	720.00	1,260.00	1,260.00
223-0710-52274	Worker's Compensation	4,001.95	1,349.33	585.60	994.53	729.53
223-0710-52275	Hospitalization	25,022.02	20,974.44	27,409.96	28,437.14	33,786.22
<i>Total Fringe Benefits</i>		\$ 47,848.97	\$ 39,173.66	\$ 45,416.92	\$ 51,394.03	\$ 61,019.04
<i>Purchased Services</i>						
223-0710-53402	Recycle Program	(39.14)	-	-	-	-
223-0710-53215	On-Line Payment Fees	-	-	-	2,893.10	3,264.75
223-0710-54246	Postage	10,891.94	19,893.67	16,074.41	17,424.99	19,130.60
223-0710-54248	Contracted Invoice Printing	-	13,541.85	10,213.25	5,294.14	10,615.89
223-0710-54253	Equipment Service	2,216.54	2,745.12	5,363.60	5,223.15	8,210.79
223-0710-54260	Contracted Service : Refuse Pick-Up	1,490,720.70	2,494,885.49	1,983,167.70	2,528,822.92	2,698,955.18
223-0710-54261	Contracted Service : Yard Waste Pick-Up	51,132.90	-	-	-	-
223-0710-54272	Insurance	586.94	665.86	1,468.92	2,059.42	804.09
223-0710-54278	County Auditor / Treasurer Fees	-	119.80	971.40	1,085.13	1,071.40
<i>Total Purchased Services</i>		\$ 1,555,509.88	\$ 2,531,851.79	\$ 2,017,259.28	\$ 2,562,802.85	\$ 2,742,052.70
<i>Office Supplies &amp; Materials</i>						
223-0710-55239	Incidentals	434.60	-	380.00	14.04	-
223-0710-55242	Office Supplies	1,601.13	189.55	177.77	67.46	64.58
<i>Total Office Supplies &amp; Materials</i>		\$ 2,035.73	\$ 189.55	\$ 557.77	\$ 81.50	\$ 64.58
<i>Transfers Out</i>						
223-0710-99999	Transfer Out : Five Year Capital Plan	4,800.00	6,500.00	10,000.00	21,500.00	10,000.00
<i>Total Transfers Out</i>		\$ 4,800.00	\$ 6,500.00	\$ 10,000.00	\$ 21,500.00	\$ 10,000.00
<b>Total Operation Appropriations</b>		<b>\$ 1,680,882.37</b>	<b>\$ 2,629,822.60</b>	<b>\$ 2,129,414.98</b>	<b>\$ 2,702,483.26</b>	<b>\$ 2,882,463.30</b>
<i>Five Year Capital Plan</i>						
959-0710-56252	Capital Outlay	5,234.03	562.50	1,122.33	-	1,723.71
<i>Total Equipment &amp; Capital</i>		\$ 5,234.03	\$ 562.50	\$ 1,122.33	\$ -	\$ 1,723.71
<b>GRAND TOTAL OF EXPENDITUES</b>		<b>1,686,116.40</b>	<b>2,630,385.10</b>	<b>2,130,537.31</b>	<b>2,702,483.26</b>	<b>2,884,187.01</b>

**Notes:**  
 See notes on summary graph.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Refuse Collection Fund  
**Department:** Refuse Department  
**Fund Number:** 223-0710

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
223-0710-51005	Manager - Administration	\$ 22,877.00	\$ 22,877.00	\$ 23,565.00	\$ 23,565.00
223-0710-51160	Refuse Mobile Dump	-	-	-	-
223-0710-51170	Refuse Clerk II	47,508.00	47,508.00	48,936.00	48,936.00
223-0710-51175	Refuse Clerk II PT (Emergency back-up)	-	-	-	-
223-0710-51198	Overtime	2,800.00	2,800.00	2,200.00	2,200.00
<b>Total Personal Services</b>		<b>\$ 73,185.00</b>	<b>\$ 73,185.00</b>	<b>\$ 74,701.00</b>	<b>\$ 74,701.00</b>
<i>Fringe Benefits</i>					
223-0710-52002	Longevity	1,420.00	1,420.00	1,460.00	1,460.00
223-0710-52222	Deferred Compensation	1,373.00	1,373.00	1,414.00	1,414.00
223-0710-52223	PERS	18,426.00	18,426.00	18,815.00	18,815.00
223-0710-52226	Meditax	1,113.00	1,113.00	1,136.00	1,136.00
223-0710-52228	Sick Buy Back	795.00	795.00	816.00	816.00
223-0710-52231	Wellness	1,259.00	1,259.00	1,259.00	1,259.00
223-0710-52274	Worker's Compensation	2,301.00	2,301.00	2,317.00	2,317.00
223-0710-52275	Hospitalization	35,392.00	35,392.00	36,476.00	36,476.00
<b>Total Fringe Benefits</b>		<b>\$ 62,079.00</b>	<b>\$ 62,079.00</b>	<b>\$ 63,693.00</b>	<b>\$ 63,693.00</b>
<i>Purchased Services</i>					
223-0710-53402	Recycle Program	-	-	-	-
223-0710-53215	On-Line Payment Fees	8,500.00	8,500.00	8,500.00	8,500.00
223-0710-54246	Postage	25,500.00	25,500.00	26,000.00	26,000.00
223-0710-54248	Contracted Invoice Printing	16,700.00	16,700.00	18,000.00	18,000.00
223-0710-54253	Equipment Service	20,000.00	20,000.00	16,000.00	16,000.00
223-0710-54260	Contracted Service : Refuse Pick-Up	2,850,000.00	2,825,000.00	2,908,184.00	2,908,184.00
223-0710-54261	Contracted Service : Yard Waste Pick-Up	(Include in Cont.Sves)	(Include in Cont.Sves)	(Include in Cont.Sves)	(Include in Cont.Sves)
223-0710-54272	Insurance	4,500.00	4,500.00	4,500.00	4,500.00
223-0710-54278	County Auditor / Treasurer Fees	2,200.00	2,200.00	2,200.00	2,200.00
<b>Total Purchased Services</b>		<b>\$ 2,927,400.00</b>	<b>\$ 2,902,400.00</b>	<b>\$ 2,983,384.00</b>	<b>\$ 2,983,384.00</b>
<i>Office Supplies &amp; Materials</i>					
223-0710-55239	Incidentals	750.00	750.00	750.00	750.00
223-0710-55242	Office Supplies	300.00	300.00	300.00	300.00
<b>Total Office Supplies &amp; Materials</b>		<b>\$ 1,050.00</b>	<b>\$ 1,050.00</b>	<b>\$ 1,050.00</b>	<b>\$ 1,050.00</b>
<i>Transfers Out</i>					
223-0710-99999	Transfer Out : Five Year Capital Plan	3,000.00	3,000.00	3,000.00	3,000.00
<b>Total Transfers Out</b>		<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>	<b>\$ 3,000.00</b>
<b>Total Operation Appropriations</b>		<b>\$ 3,066,714.00</b>	<b>\$ 3,041,714.00</b>	<b>\$ 3,125,828.00</b>	<b>\$ 3,125,828.00</b>
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request Capital Recommend</b>	
<i>Five Year Capital Plan</i>					
959-0710-56252	Capital Outlay	1,800.00	1,800.00	2,800.00	2,800.00
<b>Total Equipment &amp; Capital</b>		<b>\$ 1,800.00</b>	<b>\$ 1,800.00</b>	<b>\$ 2,800.00</b>	<b>\$ 2,800.00</b>
<b>GRAND TOTAL OF EXPENDITUES</b>		<b>3,068,514.00</b>	<b>3,043,514.00</b>	<b>3,128,628.00</b>	<b>3,128,628.00</b>

**Notes:**  
 See notes on summary graph.

**224**

**Stormwater Management**

**Enterprise Fund**

MAYOR  
RON FALCONI

# CITY OF BRUNSWICK

COUNCIL  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
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BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

CITY MANAGER / SAFETY DIRECTOR  
CARL S. DEFOREST

## Storm Water 2024 Budget Narrative

### Storm Water Fund (#224)

This *enterprise* fund accounts for all the storm water utility fees received by the City and all the expenditures associated with storm sewer maintenance, mandates, debt obligations, capital projects, grant matches and billing. The laws associated with the storm water utility fee, billing and accounting can be found in Brunswick Codified Ordinances Chapter 1050.

### Storm Water Utility Fee

Storm water utility fees were first billed in January 1, 2012. The fee equals \$4.95/month per Equivalent Residential Unit” or “ERU” and have been assigned by the City’s Engineer pursuant to the laws of Brunswick Codified Ordinances Chapter 1050. ERUs are based on “Impervious Surface Area”. Impervious Surface Area is defined as developed land that prevents or significantly impedes the infiltration of Storm water into the soil. Typical Impervious Surface Areas include, but are not limited to, roofs, sidewalks, walkways, patios, swimming pools, private driveways, parking lots, access extensions, alleys and other paved, engineered, compacted or gravel surfaces containing materials that prevent or significantly impeded the natural infiltration of storm water into the soil.

Each property will be billed quarterly based on their Engineer assigned ERUs and all receipts will be recorded in the Storm Water Enterprise Fund #224 or the Storm Water Enterprise Bond Retirement Sub Fund #990.

### Expenditures and uses of the fee

The allowed use of the storm water utility fee is also defined in Brunswick Codified Ordinance Section 1050 and is stated in part below.

Storm water utility fees collected will be used for various storm water management programs for the operation, maintenance, repair and replacement of the capital facilities of the City’s Storm Water Drainage System. The fees will also be used for the planning, design, acquisition, construction, reconstruction, improvement, and extension of capital facilities of that system, to provide for the payment of debt service on obligations incurred and anticipated to be incurred for capital facilities of that system and to maintain adequate fund reserves to provide for reasonable expected variations in the collection of service charges, in the cost of providing services, and in the demand for services.

### Budget Highlights

Debt retirement is the first priority of this fee. Excluding any internal book transfers between operations and capital, approximately 36% of the current anticipated fee collections will be used to retire debt obligations on previously completed storm sewer projects that occurred from 2003-2014.

Other than an additional OPWC 0% interest debt associated with an El Dorado storm water improvement project #2 completed in 2014 the City has not issued any other new storm water related debt since 2012. The City took advantage of



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CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

low interest rates by bonding out the remaining short-term debt obligations for a nineteen-year period in November 2012 to help the financial situation and freeing up additional funding each year thereafter.

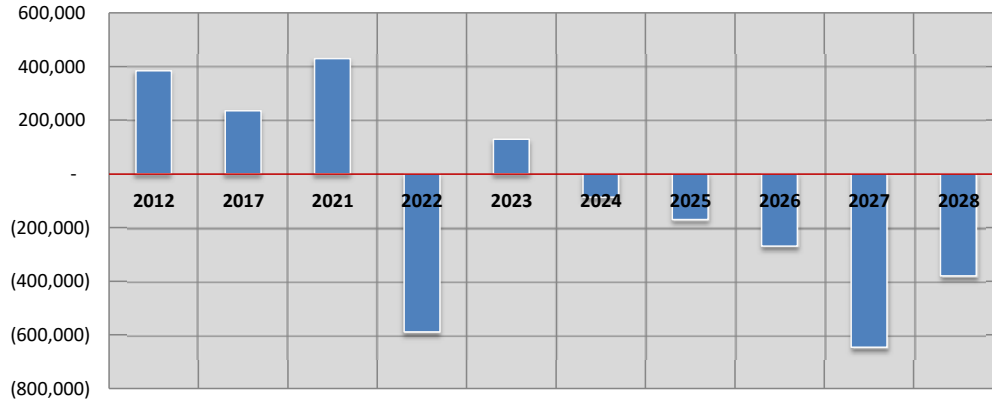
In 2024 and beyond, the goal is to have no more than 50 percent of this utility fee tied to annual debt obligations. This will allow the administration and Council the flexibility to address various storm water management programs and uses on a continual and annual basis.

In 2024, the budget includes \$425,000 towards catch basin improvements, storm water pipe lining, and various storm water spot repairs along Pearl Road. This cost would exclude any engineering service costs but would include inspection costs. The storm water pipe lining is newer to the program and seeks to correct leaks in the existing storm sewer main by relining sections of the pipe interiors with a polymer material. Over the years, many underground stormwater pipe joints have deteriorated and are leaking. With the leaking pipe joints at many locations throughout the City we are seeing many sinkholes. Replacing the pipes would be extremely costly. Adding a polymer liner will create a water tight path between structures, and will greatly reduce or eliminate future sinkholes without compromising the pipe's ability to convey stormwater.

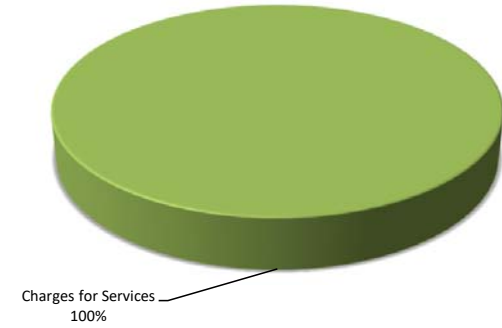
The City has also received a \$1,500,000 grant to improve some storm water flows pertaining to Healey Creek and possibly retention at North Park, etc. The local share or grant match is anticipated to be 20% + engineering expenses which is currently estimated at \$618,875. Due to the funding limitations in this fund, the local share for this grant was retained in Fund #300. At this time, we have not yet executed the grant agreement so projects are not likely to begin until 2024 or later. In addition, the City has been awarded a \$4,510,000 Section 219 United States Army Corp Grant for additional storm water improvements. Although the City did receive the grant award, the United States Congress has not yet funded this grant. The local share match of 25% of \$1,503,333 has been included in the 2024 budget and is included in the Capital Improvement Fund #300.

The City intends to purchase a remote-controlled leaf/debris vacuum in 2024. There are a number of very deep ditches throughout the City that hold leaves and debris. Currently these ditches are very difficult to clean out. The existing vacuums are unable to reach to the bottom of many ditches that results in City staff being forced to go into the ditches and manually clean them out. Many injuries occur with this activity. These ditches must be cleaned on a regular basis in the fall and winter and spring to prevent flooding due to drive pipes being clogged. The leaves and debris also add to the issue of poor water quality in our creeks and streams. The remote-controlled vacuum will allow for more routine cleaning without putting staff at risk.

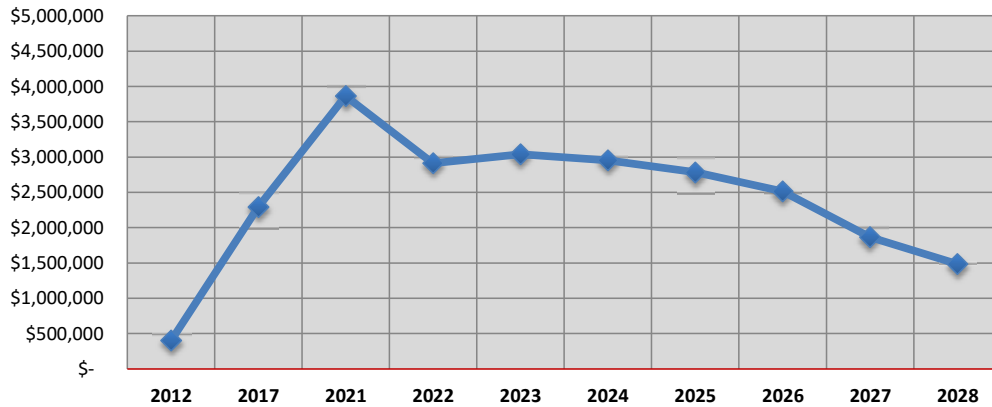
### Change in Cash Position



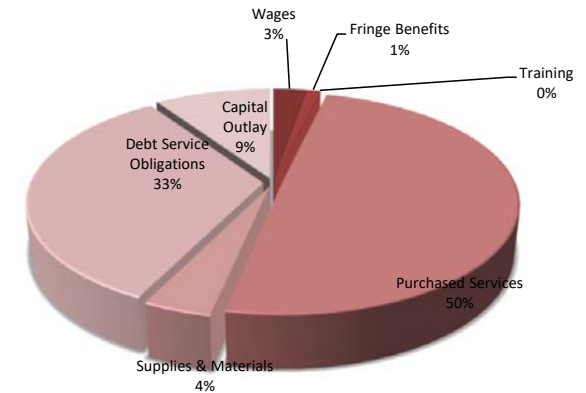
### Fund Operating Revenues



### Ending Fund Balance Graph



### Fund Operating Expenditures



Note: 2012 was the first year of the Storm Water Management Program. 2011 was only a set-up year. Stormwater Fund Balance was initially built up to replace sewer vac and leaf vacs. Capital Improvement programs expanded in 2022. Continuation of expanded programs for a long period of time will eventually require an increase in revenue. Projected revenue sources are currently sufficient to retire the stormwater annual debt obligations. Delinquency collections (for 12 months) first occurred in 2014. 2013 included only 6 months of possible delinquency collections.

City of Brunswick, Ohio  
Budget Forecast Financial Statement  
Stormwater Management Enterprise Fund (#224)

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Fund Balance</b>	\$ -	\$ 17,722	\$ 2,057,018	\$ 3,433,392	\$ 3,862,556	\$ 2,912,479	\$ 3,041,001	\$ 2,953,818	\$ 2,782,896	\$ 2,513,179	\$ 1,866,996
<b>Revenues:</b>											
Property & Other Taxes	-	-	-	-	-	-	-	-	-	-	-
Municipal Income Tax	-	-	-	-	-	-	-	-	-	-	-
Charges for Services	-	1,028,343	1,228,304	1,241,500	1,229,116	1,231,870	1,233,128	1,238,000	1,243,500	1,247,500	1,249,500
Licenses, Permits & Fees	-	-	-	-	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	1,248,471	-	-	-	-	-	-	-	-	-
Other	-	-	-	-	-	17,414	-	-	-	-	-
<b>Total Operating Revenues</b>	-	<b>2,276,814</b>	<b>1,228,304</b>	<b>1,241,500</b>	<b>1,229,116</b>	<b>1,249,284</b>	<b>1,233,128</b>	<b>1,238,000</b>	<b>1,243,500</b>	<b>1,247,500</b>	<b>1,249,500</b>
Other Financing Sources	-	91,889	152,193	115,791	110,791	80,791	80,791	80,791	80,791	80,791	80,791
<b>Total Revenues</b>	-	<b>2,368,703</b>	<b>1,380,497</b>	<b>1,357,291</b>	<b>1,339,907</b>	<b>1,330,075</b>	<b>1,313,919</b>	<b>1,318,791</b>	<b>1,324,291</b>	<b>1,328,291</b>	<b>1,330,291</b>
<b>Net Revenue Available for Operations &amp; Capital</b>	\$ -	\$ 2,386,425	\$ 3,437,515	\$ 4,790,683	\$ 5,202,463	\$ 4,242,554	\$ 4,354,920	\$ 4,272,609	\$ 4,107,187	\$ 3,841,470	\$ 3,197,287
<b>Expenditures:</b>											
Wages	-	16,837	25,034	31,421	31,275	34,196	35,224	36,633	38,098	39,622	41,207
Wages: Increased Staffing	-	-	-	-	-	-	-	-	-	-	-
Fringe Benefits	-	2,763	9,005	11,039	13,674	13,548	13,903	14,737	15,621	16,559	17,552
Fringe Benefits: Increased Staffing	-	-	-	-	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-	-	-	-	-
Purchased Services	-	79,528	188,627	202,425	241,811	455,333	654,766	512,504	538,130	565,036	593,288
Supplies & Materials	-	256	9,528	36,433	46,411	55,575	52,575	55,204	57,964	60,862	63,905
Debt Service Obligations	-	1,758,822	452,918	439,775	438,450	441,743	438,843	434,843	421,404	421,604	421,604
Capital Outlay	-	-	356,264	91,244	1,046,039	110,367	125,000	355,000	442,000	790,000	492,500
<b>Total Operational Expenditures</b>	-	<b>1,858,205</b>	<b>1,041,377</b>	<b>812,336</b>	<b>1,817,660</b>	<b>1,110,762</b>	<b>1,320,311</b>	<b>1,408,921</b>	<b>1,513,217</b>	<b>1,893,683</b>	<b>1,630,056</b>
Other Financing Uses	-	126,889	103,791	115,791	110,791	90,791	80,791	80,791	80,791	80,791	80,791
<b>Total Expenditures</b>	-	<b>1,985,094</b>	<b>1,145,168</b>	<b>928,127</b>	<b>1,928,451</b>	<b>1,201,553</b>	<b>1,401,102</b>	<b>1,489,712</b>	<b>1,594,008</b>	<b>1,974,474</b>	<b>1,710,847</b>
<b>Ending Fund Balance</b>	\$ -	\$ 401,331	\$ 2,292,347	\$ 3,862,556	\$ 3,274,012	\$ 3,041,001	\$ 2,953,818	\$ 2,782,896	\$ 2,513,179	\$ 1,866,996	\$ 1,486,440
<b>Less Carry-Forward Encumbrances</b>	-	-	-	-	361,533	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	\$ -	\$ 401,331	\$ 2,292,347	\$ 3,862,556	\$ 2,912,479	\$ 3,041,001	\$ 2,953,818	\$ 2,782,896	\$ 2,513,179	\$ 1,866,996	\$ 1,486,440



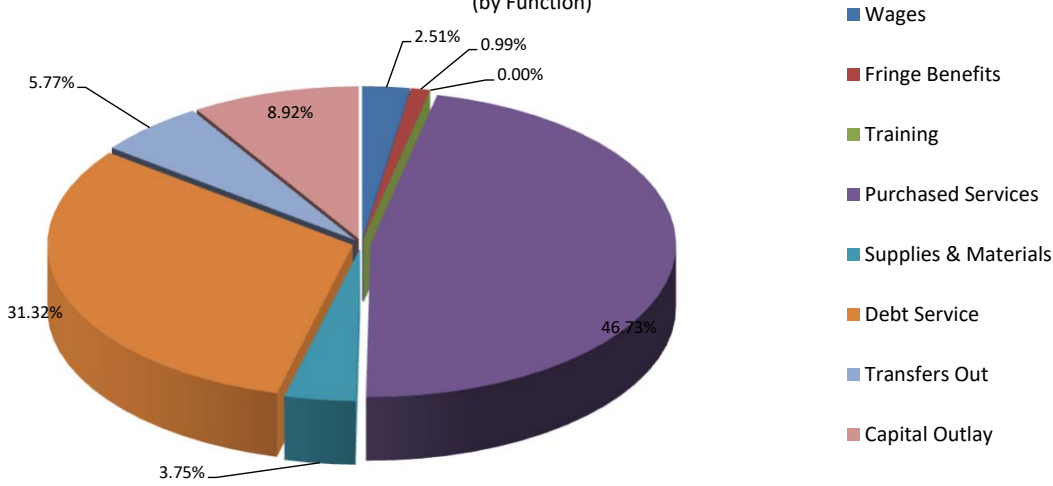
**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Storm Water Management Enterprise Fund  
**Department:** Storm Water Management Department  
**Fund Number:** 224-0420

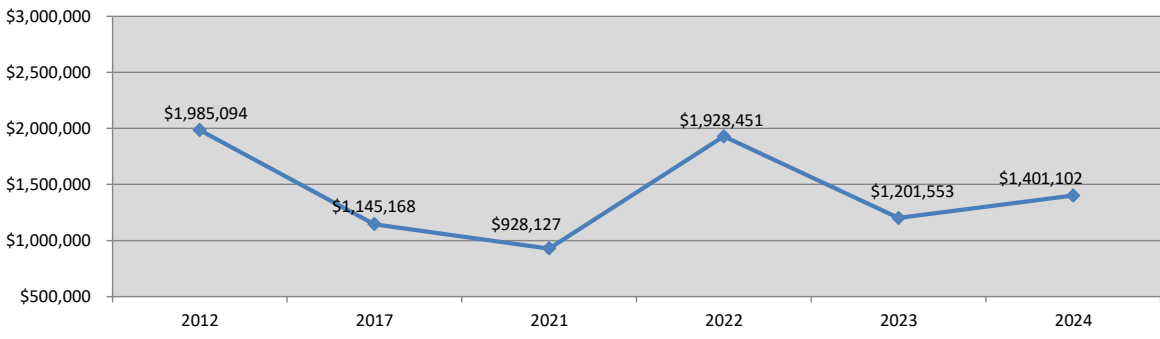
	2007	2012	2017	2021	2022	2023	2024
Wages	\$ -	\$ 16,837	\$ 25,034	\$ 31,421	\$ 31,275	\$ 34,196	\$ 35,224
Fringe Benefits	-	2,763	9,005	11,039	13,674	13,548	13,903
Training	-	-	-	-	-	-	-
Purchased Services	-	79,528	188,627	202,425	241,811	455,333	654,766
Supplies & Materials	-	256	9,528	36,433	46,411	55,575	52,575
Debt Service	-	1,758,822	452,918	439,775	438,450	441,743	438,843
Transfers Out	-	126,889	103,791	115,791	110,791	90,791	80,791
Capital Outlay	-	-	356,264	91,244	1,046,039	110,367	125,000
<b>\$ -</b>	<b>\$ 1,985,094</b>	<b>\$ 1,145,168</b>	<b>\$ 928,127</b>	<b>\$ 1,928,451</b>	<b>\$ 1,201,553</b>	<b>\$ 1,401,102</b>	

Percentage Change	n/a	n/a	n/a	n/a	107.78%	-37.69%	16.61%
Operations Only (no Capital)	n/a	n/a	n/a	n/a	9.55%	23.66%	16.95%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**  
 The Storm Water Management Enterprise Fund was created in 2011 per Ordinance #31-11 and the first year of the program was 2012.

Note: During 2012 all short term debt (excluding 0% OPWC interest loans) was converted into LT Bonds and corresponding int rates/principal payments were set. 2020 includes a potential capital project.

Miner Drive storm sewer project 2022.

15% of the Assistant Finance Director wages and a part-time clerk wages are budgeted to the Stormwater Fund for billing and ERU review purposes.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Storm Water Management Enterprise Fund  
**Department:** Storm Water Management Department  
**Fund Number:** 224-0420

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Personal Services</i>						
224-0420-51005	Administration & Billing		\$ 16,837.32	\$ 25,033.50	\$ 31,420.81	\$ 31,274.77
<i>Total Personal Services</i>		\$ -	\$ 16,837.32	\$ 25,033.50	\$ 31,420.81	\$ 31,274.77
<i>Fringe Benefits</i>						
224-0420-52002	Longevity			75.00	150.00	1,805.00
224-0420-52222	Deferred Comp		-	471.09	540.08	556.09
224-0420-52223	OPERS		2,360.73	4,379.12	5,613.92	5,842.92
224-0420-52226	Meditax		244.15	353.60	446.20	471.54
224-0420-52228	Sick Buy Back				100.00	253.98
224-0420-52231	Wellness		-	90.00	157.50	157.50
224-0420-52274	Worker's Compensation		157.66	209.71	476.90	363.96
223-0420-52275	Hospitalization			3,426.06	3,554.54	4,223.18
<i>Total Fringe Benefits</i>		\$ -	\$ 2,762.54	\$ 9,004.58	\$ 11,039.14	\$ 13,674.17
<i>Purchased Services</i>						
224-0420-54233	Consultant Services		-	16,351.00	-	14,063.00
224-0420-54243	Repair & Maintenance		15,590.01	6,107.82	28,288.28	24,702.46
224-0420-54246	Postage		1,772.60	1,786.05	1,936.11	2,125.62
224-0420-54248	Contracted Invoice Printing		1,504.65	2,018.00	588.24	1,179.54
224-0420-54253	Equipment Service		2,745.12	4,038.63	6,491.37	9,202.23
224-0420-54260	Storm Water Disposal		1,250.00	2,500.00	1,682.10	2,219.66
224-0420-54262	Street Sweeping 50% (Res #16-18 Yrs. 2018-2020)		19,056.00	22,462.50	25,674.00	26,652.50
224-0420-54265	Contracted Service : Storm Sewer Maint			113,597.79	96,014.81	126,948.21
224-0420-54266	Retention Basin					
224-0420-54267	NPDES Phase II-Fed Mandate		37,452.90	17,071.50	19,440.50	32,315.00
224-0420-54270	Utilities		-	-	-	-
224-0420-54272	Insurance		156.48	1,469.82	1,764.45	502.00
224-0420-54278	Auditor Treasurer Fees		-	1,224.26	436.58	407.24
224-0420-54349	Stormwater area plans			-	20,108.50	1,493.50
<i>Total Purchased Services</i>		\$ -	\$ 79,527.76	\$ 188,627.37	\$ 202,424.94	\$ 241,810.96
<i>Office Supplies &amp; Materials</i>						
224-0420-55239	Incidentals		150.10	369.90	988.29	1,138.96
224-0420-55242	Office Supplies		105.41	134.71	5.40	57.72
224-0420-55254	Tools/Supplies		-	650.42	-	-
224-0420-55306	Concrete Materials & Supplies		-	-	9,847.68	14,643.57
224-0420-55310	Fuel			8,373.45	25,591.34	30,571.05
<i>Total Office Supplies &amp; Materials</i>		\$ -	\$ 255.51	\$ 9,528.48	\$ 36,432.71	\$ 46,411.30
<i>Debt Service</i>						
990-0420-58700	Bond Principal		184,459.29	267,245.29	294,453.58	303,734.46
990-0420-58701	Interest-Bonds		157,540.72	165,761.00	125,408.94	114,803.06
990-0420-58702	Issuance Costs		39,405.80	-	-	-
990-0420-58710	Note Principal		1,350,000.00	-	-	-
990-0420-58711	Interest-Notes		15,481.88	-	-	-
990-0420-58600	Refunded Bond Principal	-	-	-	-	-
224-0420-58722	OPWC Loan pay - Fireside		9,040.14	9,040.14	9,040.14	9,040.14
224-0420-58724	OPWC Loan Pay - Highland		886.48	1,772.94	1,772.94	1,772.94
224-0420-58725	OPWC Loan Pay - El Dorado		2,007.78	9,098.90	9,098.90	9,098.90
224-0420-58725	OPWC Loan Pay - El Dorado (Project #2 - 2013)			-	-	-
<i>Total Debt Service</i>		\$ -	\$ 1,758,822.09	\$ 452,918.27	\$ 439,774.50	\$ 438,449.50
<i>Transfers/Adv Out</i>						
224-0420-99999	Transfer Out : Five Year Capital Plan		91,889.20	103,791.00	115,791.00	110,791.00
224-0999-80185	Advance Out : General Fund		35,000.00	-	-	-
<i>Total Transfers/Adv Out</i>		\$ -	\$ 126,889.20	\$ 103,791.00	\$ 115,791.00	\$ 110,791.00
<b>Total Operation Appropriations</b>		\$ -	\$ 1,985,094.42	\$ 788,903.20	\$ 836,883.10	\$ 882,411.70

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Storm Water Management Enterprise Fund  
**Department:** Storm Water Management Department  
**Fund Number:** 224-0420

Line Item	Classification /	Actuals				
Account Number	Account Title	2007	2012	2017	2021	2022
	<i>Five Year Capital Plan</i>					
224-0420-56000	Storm Sewer Projects/Grant Match					
224-0455-56881	Project Construction		-	27,870.50	-	883,644.30
224-0455-56882	Project Right-of-way		-	-	-	26,128.75
224-0455-56883	Project Engineering		-	1,445.50	28,636.54	36,485.84
224-0455-56884	Project Contingency		-	-	-	-
963-0420-56252	Capital Outlay - Equipment		-	326,948.43	62,607.18	99,779.98
	<i>Total Equipment &amp; Capital</i>	\$ -	\$ -	\$ 356,264.43	\$ 91,243.72	\$ 1,046,038.87
	<b>GRAND TOTAL OF EXPENDITUES</b>	-	<b>1,985,094.42</b>	<b>1,145,167.63</b>	<b>928,126.82</b>	<b>1,928,450.57</b>

**Notes:**  
 Miner Drive storm sewer project 2022.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Storm Water Management Enterprise Fund  
**Department:** Storm Water Management Department  
**Fund Number:** 224-0420

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Personal Services</i>					
224-0420-51005	Administration & Billing	\$ 34,196.00	\$ 34,196.00	\$ 35,224.00	\$ 35,224.00
<i>Total Personal Services</i>		\$ 34,196.00	\$ 34,196.00	\$ 35,224.00	\$ 35,224.00
<i>Fringe Benefits</i>					
224-0420-52002	Longevity	180.00	180.00	210.00	210.00
224-0420-52222	Deferred Comp	572.00	572.00	589.00	589.00
224-0420-52223	OPERS	6,185.00	6,360.00	6,395.00	6,395.00
224-0420-52226	Meditax	507.00	507.00	522.00	522.00
224-0420-52228	Sick Buy Back	301.00	301.00	388.00	388.00
224-0420-52231	Wellness	158.00	158.00	158.00	158.00
224-0420-52274	Worker's Compensation	1,046.00	1,046.00	1,081.00	1,081.00
223-0420-52275	Hospitalization	4,424.00	4,424.00	4,560.00	4,560.00
<i>Total Fringe Benefits</i>		\$ 13,373.00	\$ 13,548.00	\$ 13,903.00	\$ 13,903.00
<i>Purchased Services</i>					
224-0420-54233	Consultant Services	28,000.00	45,567.93	53,000.00	53,000.00
224-0420-54243	Repair & Maintenance	48,000.00	44,000.00	48,000.00	48,000.00
224-0420-54246	Postage	4,000.00	4,000.00	4,200.00	4,200.00
224-0420-54248	Contracted Invoice Printing	4,200.00	4,200.00	4,350.00	4,350.00
224-0420-54253	Equipment Service	15,000.00	15,000.00	13,000.00	13,000.00
224-0420-54260	Storm Water Disposal	16,000.00	16,000.00	16,000.00	16,000.00
224-0420-54262	Street Sweeping 50% (Res #16-18 Yrs. 2018-2020)	29,000.00	29,000.00	27,716.00	27,716.00
224-0420-54265	Contracted Service : Storm Sewer Maint	170,000.00	319,065.00	425,000.00	425,000.00
224-0420-54266	Retention Basin	-	-	-	-
224-0420-54267	NPDES Phase II-Fed Mandate	56,000.00	56,000.00	56,000.00	56,000.00
224-0420-54270	Utilities	-	-	-	-
224-0420-54272	Insurance	6,000.00	6,000.00	6,000.00	6,000.00
224-0420-54278	Auditor Treasurer Fees	1,500.00	1,500.00	1,500.00	1,500.00
224-0420-54349	Stormwater area plans	-	(85,000.00)	-	-
<i>Total Purchased Services</i>		\$ 377,700.00	\$ 455,332.93	\$ 654,766.00	\$ 654,766.00
<i>Office Supplies &amp; Materials</i>					
224-0420-55239	Incidentals	1,800.00	1,800.00	1,800.00	1,800.00
224-0420-55242	Office Supplies	275.00	275.00	275.00	275.00
224-0420-55254	Tools/Supplies	2,000.00	2,000.00	2,000.00	2,000.00
224-0420-55306	Concrete Materials & Supplies	25,000.00	25,000.00	20,000.00	20,000.00
224-0420-55310	Fuel	28,500.00	26,500.00	28,500.00	28,500.00
<i>Total Office Supplies &amp; Materials</i>		\$ 57,575.00	\$ 55,575.00	\$ 52,575.00	\$ 52,575.00
<i>Debt Service</i>					
990-0420-58700	Bond Principal	317,963.58	317,963.58	327,137.22	327,137.22
990-0420-58701	Interest-Bonds	103,867.66	103,867.67	91,794.04	91,794.04
990-0420-58702	Issuance Costs	-	-	-	-
990-0420-58710	Note Principal	-	-	-	-
990-0420-58711	Interest-Notes	-	-	-	-
990-0420-58600	Refunded Bond Principal	-	-	-	-
224-0420-58722	OPWC Loan pay - Fireside	9,040.14	9,040.14	9,040.14	9,040.14
224-0420-58724	OPWC Loan Pay - Highland	1,772.95	1,772.95	1,772.95	1,772.95
224-0420-58725	OPWC Loan Pay - El Dorado	4,015.56	4,015.56	4,015.56	4,015.56
224-0420-58725	OPWC Loan Pay - El Dorado (Project #2 - 2013)	5,083.34	5,083.34	5,083.34	5,083.34
<i>Total Debt Service</i>		\$ 441,743.23	\$ 441,743.24	\$ 438,843.25	\$ 438,843.25
<i>Transfers/Adv Out</i>					
224-0420-99999	Transfer Out : Five Year Capital Plan	80,791.00	90,791.00	80,791.00	80,791.00
224-0999-80185	Advance Out : General Fund	-	-	-	-
<i>Total Transfers/Adv Out</i>		\$ 80,791.00	\$ 90,791.00	\$ 80,791.00	\$ 80,791.00
<b>Total Operation Appropriations</b>		<b>\$ 1,005,378.23</b>	<b>\$ 1,091,186.17</b>	<b>\$ 1,276,102.25</b>	<b>\$ 1,276,102.25</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Storm Water Management Enterprise Fund  
**Department:** Storm Water Management Department  
**Fund Number:** 224-0420

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
		<b>2023</b>		<b>2024</b>	
		<b>Capital Plan Budget vs. Actual</b>		<b>Capital Request</b>	<b>Capital Recommend</b>
	<i>Five Year Capital Plan</i>				
224-0420-56000	Storm Sewer Projects/Grant Match	-	-	-	-
224-0455-56881	Project Construction	250,000.00	100,935.00	-	-
224-0455-56882	Project Right-of-way	-	-	-	-
224-0455-56883	Project Engineering	26,000.00	4,432.07	-	-
224-0455-56884	Project Contingency	-	-	-	-
963-0420-56252	Capital Outlay - Equipment	5,000.00	5,000.00	125,000.00	125,000.00
	<i>Total Equipment &amp; Capital</i>	\$ 281,000.00	\$ 110,367.07	\$ 125,000.00	\$ 125,000.00
	<b>GRAND TOTAL OF EXPENDITUES</b>	<b>1,286,378.23</b>	<b>1,201,553.24</b>	<b>1,401,102.25</b>	<b>1,401,102.25</b>

**Notes:**  
 Miner Drive storm sewer project 2022.

# CITY OF BRUNSWICK

**MAYOR**  
RON FALCONI

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

## CITY OF BRUNSWICK CAPITAL PROGRAM (Budgeted/Forecasted 2024-2028)

This is a summary for the City of Brunswick's capital program by departmental requests and by infrastructure/grant projects. This program is required pursuant to the City of Brunswick Charter Section 7.05.

Some of the projects listed in the 2024 capital program include: new centralized fire station, various infrastructure improvements including roads, trails, and storm water improvements, a playground, departmental equipment and vehicle purchases. The most significant items are listed in this summary or described in more detail below.

For 2024, the largest and most anticipated construction project of the year will be a new centralized fire station at 1094 Hadcock Road. The City's funding package for this project is a total of approximately \$15.6 million. This includes an anticipation of \$12 million in bond proceeds to be repaid over the next twenty years through a 0.82 mill property tax levy. This levy was approved by the electorate on May 2, 2023. The Division of Fire has also been able to set aside an additional \$3.5 million in emergency medical revenues since 2010 for fire station improvements to keep costs as low as possible to the community. This was possible due to excellent financial planning, some good fortunes and Council formalizing the set aside via Resolution #113-2021. These savings coupled with the remaining fund balance in the Fire Improvement Fund #339 make up the rest of the funding package. This project is as a result of everyone working together to do their part. We are very fortunate to have the support of the taxpayers, the support of City Council and a dedicated staff who focus on financial planning and delivering to make this project a reality. Our goal is to open the new centralized fire station in 2025.

Between 2010 and 2022, we have invested \$46,161,269 into our roads and traffic signalization. From 2023-2028, the City, the State of Ohio, the Federal Government and our taxpayers currently plan to invest an additional \$27.09 million in our roads and signalization. By following well-designed and revamped financial plans since 2010 and building stronger relationships with the State and the Federal Governments, the results have been staggering. Furthermore, the City has been able to complete these projects by keeping negligible debt levels and obtaining large amounts of grants. By keeping debt levels negligible, the City has been able to maintain its financial flexibility which should allow us to continue to do more improvements in the future. Some of the completed projects include: Pearl Road, Boston Road, Center Road, Hadcock Road, W130th Street, Grafton Road, North Carpenter Road, Boyer Drive, Old Eagle Drive, and portions of Skyview Drive, Laurel Road, South Industrial Parkway, and various neighborhood roads. In 2024, we plan to add various other neighborhood road improvements, including more substantial projects, specifically Magnolia and Pepperwood Drives.

Past road improvement accomplishments have been amazing and 2024 is expected to deliver even more accomplishments. We must remain diligent, prudent and attentive in everything that we do for this infrastructure improvement program to continue in future years. It has taken many years to rebuild the City financially, but everything can be unraveled in just a



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

matter of months, if we are not careful. To allow these financial practices and infrastructure improvement opportunities to continue as long as practically possible, it will require patience, an evolving but well-designed financial plan, prioritization and tough decisions moving forward. Anything contrary could otherwise jeopardize the funding or sustainability of various infrastructure improvements moving forward.

The residents approved a ten-year 1.2 mill road improvement property tax levy that generates an estimated \$857,800 annually for neighborhood road improvement/repair projects. 2024 marks the tenth and final collection year of the ten-year project/levy cycle. All of the monies generated through this levy have been dedicated only to neighborhood road improvement projects. As the years pass, the number of completed neighborhood road improvement projects have increased and have become quite noticeable. On November 7, 2023, the electorate agreed and renewed this levy for an additional ten years with no additional increases to their existing taxes for this program. We want to thank the residents and businesses for their financial support for these necessary neighborhood road improvement projects. Based on their continued support for the program, neighborhood road improvements will continue through systematic planning while living within the available funding sources. At these funding levels, the City will continue to make noticeable progress but at the same time will not be able to complete every infrastructure improvement project within the neighborhoods. The City will continue to prioritize projects and also seek outside funding sources to maximize our improvements and keep tax rates low.

Effective July 1, 2019, the State of Ohio increased the gas taxes to provide additional money to maintain and improve roads throughout Ohio. Under normal circumstances and prior to the health pandemic, the expectation was the City of Brunswick could receive up to an additional \$740,000 in our Streets Repair and Maintenance Fund as a result of the increased gas tax rate. However, actual gas tax revenues came in much less than anticipated. Most of which was due to the global health pandemic and more people working from home than originally estimated. For 2024, the City has incorporated \$520,000 in anticipated additional gas taxes into the City’s financial plan to augment and expand its neighborhood road improvement program beyond the provided road levy proceeds. The City constantly reviews these monthly gas tax distributions, and the State of Ohio’s gas tax distribution estimates and stands ready to revise plans, if or when necessary.

Besides road and fire station improvements, the City has begun to complete many other needed capital improvement projects over the past several years. Some of these projects include installation of new multi-use trails, improvements to various playgrounds, various building and storm water improvements and other infrastructure improvements. These types of projects are very important as they link people to critical assets in order to create a stronger and more connected community. These types of projects are expected to continue.

The City’s biggest and most significant capital projects included in the 2024 budget are:

<b>2024</b>	
<b>Fire Station</b>	
<b>Project Name</b>	<b>Description</b>
Centralized Fire Station	<p>The construction and equipping of a new centralized fire station at 1094 Hadcock Road. The overall estimated costs and funding plan equaling \$15.6 million. The 2024 original budget includes \$12,079,618 in appropriations; \$12,000,000 in bond proceeds and \$79,618 from the remaining cash balance in the Fire Station Improvement Fund #339. The difference of about \$3.5 million was previously budgeted in the prior years. If any of the \$3.5 million remain unencumbered at the end of 2023, it is expected these amounts will be proposed and readded legislatively to the budget in early 2024.</p> <p>The new, centralized fire station should result in more consistent response times, increased service levels, and better utilization of staff resources. This should also include increasing capabilities to three simultaneous responses (versus two) to medical calls without requiring mutual aid in most of those instances. The centralized station should also give the Division the ability to do many other things, including but not limited to:</p>

2024	
Fire Station	
Project Name	Description
Centralized Fire Station (Continued)	<ol style="list-style-type: none"> <li>1) House and centrally locate the Division's ladder truck</li> <li>2) Dedicate living/bathroom spaces for both male and female personnel</li> <li>3) Compliant and up-to-date accommodations to provide needed safety improvements</li> <li>4) Separating equipment cleaning, decontamination and storage areas</li> <li>5) Increased space for meetings and training</li> </ol>
<i>Note: any amounts over the specified Charter threshold will require specific City Council approval and follow public bidding laws.</i>	

2024	
Storm Water & Storm Sewer Projects and Related Equipment	
Project Name	Description
Storm Water Improvements (\$1.5 M Grant Award)	<p>The 2024 budget includes a total of \$618,875 of local funds for stormwater improvements associated with the United States Environmental Protection Agency Grant. The City has been awarded a \$1,500,000 grant from the United States Environmental Protection Agency (Fund #337), however, the grant itself is not yet included in the budget. It will be requested to be added around the the time the grant agreement is executed. The local funds of \$618,875 (Fund #300) for engineering, inspection and the required 20% city matching funds for the grant have been included. The grant agreement is on hold until eligibility determinations for the proposed projects are completed by the Environmental Protection Agency Chicago Office.</p> <p>The City has submitted 2 projects for eligibility determination under the grant guidelines:</p> <ol style="list-style-type: none"> <li>1) <b><u>Dredging of North Park Lake.</u></b> North Park Lake is approximately 3.7 acres and an important asset to the community for recreation and stormwater management. The Lake discharges into an unnamed tributary that empties into Healey Creek, and has a direct impact on the water quality and flooding within Healey Creek. Significant volumes of sediment have collected within the lake over the last few decades. The water depth has been reduced to approximately one foot due to this accumulation, significantly reducing the flood storage capacity within the basin. By removing the sediment, the Lake will be restored to storage design capacity, discharge will be reduced during storm events, and peak flows and downstream flooding within Healy Creek will be reduced. Water quality treatment will also be performed by the body of water, slowing down the stormwater and allowing sediments and pollutants to settle out. Dredging the lake will remove the contaminants and sediment that have collected over time, which will vastly improve water quality in the downstream waters of Healey Creek.</li> <li>2) <b><u>Aster Place Detention Basin Modification.</u></b> This project will involve expanding the detention capability of the existing Aster Place Detention Basin. The basin was designed to capture stormwater runoff from residential streets in the area. Currently, the basin does not fill to capacity during storm events, and is large enough to store and detain additional runoff. In 2022, the City installed a relief storm sewer along Magnolia Drive, to alleviate flooding of residential properties along Healey Creek. This sewer discharges to Aster Place Detention Basin. The City intends to further enhance the benefits of this improvement by redesigning and re-grading the Aster Place Detention Basin to further alleviate flooding concerns along Healey Creek. The Basin will be redesigned so that during larger rainfall events, the basin fills up and allows water to discharge into Healey Creek at a slower rate. This will reduce the water surface elevation within the Creek during high flow events, and prevent water from backing up into residential properties adjacent to the Creek. This project will retrofit an existing stormwater asset and maximize its flood-storage and flow reduction capability. The basin will provide water quality treatment as well.</li> </ol>



<b>2024</b>	
<b>Storm Water &amp; Storm Sewer Projects and Related Equipment</b>	
<b>Project Name</b>	<b>Description</b>
Storm Water Improvements (\$4.51 M Grant Award)	<p>\$1,503,333.33 in local funds is included in the 2024 budget to demonstrate the City’s commitment to the \$4,510,000 United States Army Corp of Engineers Section 219 Grant. The \$4,510,000 grant award has been received but it is not included in the original 2024 budget because the grant itself has not yet been funded by the United States Congress.</p> <p>By budgeting the local 25% grant match now, it will let Congress know that our local match is available and that we are ready to proceed financially. The \$4,510,000 will not be added to the budget until around the time a grant agreement is executed. There is no current timetable of when that is expected to take place but we are monitoring the situation.</p>
Various other Storm Water related Projects	<p>\$425,000 (Storm Water Fund #224) for continuing the catch basin repair program, storm water pipe lining program, and stormwater spot repairs on Pearl Road. Projects and prioritization will be discussed by a Committee/Council in detail at a later date subsequent to the 2024 budget proposal.</p> <p>The storm water pipe lining program is newer and seeks to correct leaks in the existing storm sewer main by relining sections of the pipe interiors with a polymer material. Over the years, many underground storm water pipe joints have deteriorated and are leaking. With the leaking pipe joints at many locations throughout the City we are seeing many sinkholes. Replacing the pipes would be extremely costly. Adding a polymer liner will create a water tight path between structures, and will greatly reduce or eliminate future sinkholes without compromising the pipe’s ability to convey stormwater.</p>
Significant Storm Water Equipment	<p>\$120,000 for remote controlled leaf vacuum to clean out leaves and debris from the bottom of many deep ditches. With this item City staff is required to go into the ditches and manually clean them out. Many injuries occur with this activity. These ditches must be cleaned on a regular basis in the fall and winter and spring to prevent flooding due to drive pipes being clogged. The leaves and debris also add to the issue of poor water quality in our creeks and streams. The remote-controlled vacuum will allow for more routine cleaning without putting staff at risk.</p>
<i>Note: any amounts over the specified Charter threshold will require specific City Council approval and follow public bidding laws.</i>	

<b>2024</b>	
<b>Roads/Signal Projects</b>	
<b>Project Name</b>	<b>Description</b>
Pepperwood Drive Phases I & II Improvements (Includes anticipation of \$658,500 grant award)	<p>Pepperwood Drive Phases I &amp; II is a major rehabilitation of Pepperwood Drive from Wolff Drive to Grafton Road, including all intersections for approximately 5,500 linear feet. The project includes concrete milling, joint/slab/curb repairs, interlayer and 3" asphalt overlay. Sidewalks and storm catch basins will be reconstructed or replaced as needed. Total estimated costs for the project per the engineer estimate dated September 18, 2023 = \$1,632,719. The 2024 budget proposal for this project = \$1,754,190 which also allows for the temporary upfront funding to engineer the project prior to the July 1, 2024, anticipated grant award. The City has recently submitted a \$658,500 OPWC grant award application for this project and, if awarded, the City local share, less the temporary upfront engineer funding, the local share will equal \$974,219.</p> <p>No construction bid award can occur until after the City secures OPWC grant funding and executes any necessary agreements. This process is currently expected to take place in July of 2024. City share only will be accounted for in Fund #333 and, if applicable, the OPWC share will be accounted for in Fund #375. Separate legislation is required to establish the OPWC Pepperwood Dr Improvement Fund #375 and is included in the 2024 budget proposal.</p>

<b>2024</b>	
<b>Roads/Signal Projects</b>	
<b>Project Name</b>	<b>Description</b>
Magnolia Drive Phase II Improvements (Includes \$665,000 grant & \$160,000 0% interest rate loan awards)	The Magnolia Drive Improvement Phase II project includes the removal and replacement of concrete pavement, slabs, joints and curbs as required. The existing concrete surface will be milled, followed by repairs and surface treatment with a chip seal, followed by installation of 3" asphalt concrete overlay. Project also includes some deteriorated sidewalk replacements, ADA compliant crosswalks and curb ramps, etc. The total project length is approximately 2,650 lineal feet (about 50 feet east of Judita Drive to Sunflower Drive). Total estimated cost is currently estimated at \$1,008,622 and has been included in the 2024 budget. The project includes a \$665,000 OPWC grant and a \$160,000 - 0% interest loan. The City cost share equals only \$183,622, which is included in the Road Improvement Fund #333. The OPWC share will be accounted for in Fund #374.
Neighborhood Road and Concrete panel Replacement Program	Includes a construction allotment of \$1,508,373 to rehabilitate various neighborhood roads and some concrete panel replacements. The selection of the neighborhood roads to be rehabilitated will be proposed to City Council after a review has been completed by the City Engineer and Service Director. This allotment includes funding from the City's Road Levy, additional gas tax dollars from the Streets Repair and Maintenance Fund and some General Fund transfers into the City's Road Improvement Fund. The design of the program and selection of the neighborhood roads are expected to be similar to that conducted in 2023.
General Road Maintenance & Improvements	Includes \$354,000 in general road maintenance and crack sealing. These funds can also be used for emergencies or change orders associated with other projects.
Ongoing Road Improvement Projects not yet completed or formally closed financially	The ongoing projects and budgets that remain from previous years include North Carpenter, Pearl Road, SkyView Drive and Garfield/McKinley improvements. All of these projects include outside funding sources or grants to complete. The initial funding package and remaining funds for these projects is still in place. The available funds are currently expected to be sufficient in order to formally close out all of these projects when it is time to do so or certified by our engineer. When at all possible, the 2024 budget does include any carryover budgets or remaining funds for each of these projects. This is currently about \$3 million in total. If it was not possible to accurately predict the carryover of any such remaining grant funding, we will ask City Council to re-add any of these amounts legislatively back into the budget in early 2024. This is especially true for any remaining grant awards associated with the Pearl Road Project as of December 31, 2023.
<i>Note: any amounts over the specified Charter threshold will require specific City Council approval and follow public bidding laws.</i>	

<b>2024</b>	
<b>Other Significant Capital projects (specific items over \$25,000) (Other than the fire station, roads, storm water or departmental equipment)</b>	
<b>Project Name</b>	<b>Description</b>
Park Improvements	Approximately \$1.55 million for ongoing and remaining phases of the Plum Creek Greenway Trail (Phases II & III). See Funds #300 & 360. Once the third phase is completed, a multipurpose trail will connect Plum Creek Park to Brunswick Lake Park. The City has secured \$801,500 in grant awards through ODNR for the phase I & II of the trail project to date.
Park Improvements	\$60,000 for a new playground at Pumpkin Ridge Park (Capital Improvement Fund #300).
Park Improvements	\$27,000 light pole replacement for field lights (Capital Improvement Fund #300).

<b>2024</b>	
<b>Other Significant Capital projects (specific items over \$25,000) (Other than the fire station, roads, storm water or departmental equipment)</b>	
<b>Project Name</b>	<b>Description</b>
Technology	\$25,000 emergency reserve for possible change orders or various capital items in Fund #300, with information technology emergencies being the priority (Capital Improvement Fund #300).
<i>Note: any amounts over the specified Charter threshold will require specific City Council approval and follow public bidding laws.</i>	

<b>2024</b>	
<b>Departmental Capital Plans &amp; Related Equipment (Items \$25,000 and over)</b>	
<b>Project Name</b>	<b>Description</b>
Information Technology	\$50,000 replacement server (capital sub fund #904).
Building Department	\$55,000 new building permit software (capital sub fund #908). The current building permit software is no longer supported from the company, as the company has been sold to a new and different software firm.
General Fund Administration	\$55,000 emergency capital departmental needs or capital replacement for items that may break or no longer work to keep any disruptions in services to a minimum (capital sub fund #918). Any item specifically over \$25,000 would require separate Council approval.
Division of Fire	\$110,000 turn out gear.
Division of Streets	\$230,000 Loader. Delayed from previous years as a result of supply chain and change order issues on other vehicles
Division of Streets	\$55,000 1 Ton pick-up
Division of Police	3 marked vehicles and 1 SWAT van replacement for an estimated total of \$246,500.
Division of Police	\$120,000 in MDT replacements
<i>Note: any amounts over the specified Charter threshold will require specific City Council approval and follow public bidding laws.</i>	

Prior to 2011 the City’s departmental capital replacement program was decimated due to the past fiscal condition and the results of the economic downturn. Since that time, the City has worked diligently, revamped capital funding practices and policies, and implemented a unique municipal capital set aside program that has produced direct and tremendous results. Today, almost every department has a realistic and achievable funding plan for their five-year capital plan.

Currently, only the Recreation Department purposely excludes many capital items or building improvements from their list because they cannot reasonably fund their five-year capital requests and still operate. This is partly because the Recreation Center was the hardest hit by the global pandemic and does not have an ongoing and identified dedicated funding source to help with its aging building and equipment. The City has applied for and recently received grant funding to help improve the building which has been a big help, but more is needed. The City will continue to apply for and obtain grant funding when possible and periodically redirect General Fund monies or capital improvement dollars to help with operations, ongoing building maintenance and much needed improvements. Under the current funding model, this situation will continue to be an issue until something changes or a dedicated funding source is developed. When possible, the City has added some of these improvements to available funding in the City’s Capital Improvement Fund #300 since the Recreation Center Fund is unable to cover the necessary costs.

The Division of Fire capital funding plan has significantly improved and is anticipated to be fully funded over the next five years. However, capital items do remain extremely expensive making it extra difficult to sustain long-term capital funding over time versus other departments. For example, the replacement of ladder truck is estimated to cost about \$1.6 million

and is the most expensive vehicle in the City's fleet. It takes many years of planning and fiscal dedication to be able to set aside funds for this kind of replacement purchase, leaving very little funds for other needed items. The Division of Fire recently was only able to significantly increase their capital set asides because of various other federal grants received during the health pandemic. Those types of grants in the future are no longer anticipated and thus annual capital set asides are expected to return to more normalized levels moving forward.

It will be important to remain fiscally responsible and adhere to the financial plan that helped turn around the City financially to keep up the positive momentum. Even with our successes, all departments remain committed to developing and improving upon their capital funding plans. For 2024, the proposed departmental capital set aside program will once again live within its financial means as we work towards funding the future requests. If the financial means are not currently projected to be available for any given department during any point of its five-year forecast, then it was moved to the fifth year of the capital plan or removed all together. For the department's five-year capital plans, only the Recreation Center's departmental five-year plan is known to have excluded necessary capital equipment and building improvements from their five-year plan.

It should also be known that the City has developed a fund balance reserve policy and at the same time is systematically setting aside funds for infrastructure and capital improvement projects for many years. This has allowed the City to improve upon its investment returns and have a sustainable capital plan for the past decade, including the 2024 budget year. The City's goal is to continue to emphasize this practice moving forward; however, economic factors, health factors, financial stresses and various challenges will always remain. Capital and infrastructure needs must continue to be systematically planned and prioritized as we move forward in order to continue upon our success.

In the 2024 Budget Document, the capital budget requests have been separated into two parts: 1) the infrastructure and departmental capital budgets and 2) the Federal and State grant projects in which money flows through the City's books or results in an asset that the City owns and maintains.

When at all possible, infrastructure/grant projects are budgeted for the life of the project/grant based on engineer's estimates (regardless of how long that grant or project will last). This ensures that the funding necessary to complete the entire project is available. The only time an infrastructure/grant project is not budgeted in its entirety is if grant funding is not currently available or not reasonably expected and it is decided to move forward with a reduced or partial project. This is extremely rare but has occurred.

For potential capital plans beyond 2024, please refer to the various charts, graphs, and each specific departmental capital plan included in this document. These forecasted charts and graphs are much more achievable today due to the financial planning, actions, and prioritization done. However, we must be cautious as any unknown or negative financial effects could occur at any time. Most, departments have a fully funded or achievable funding plan for all of their capital requests. Each year, we continue to work at it and see improvements. If future infrastructure projects are not specifically identified moving forward, it is mainly because we have not prioritized the specific projects at this time. Funding is limited and projects that need to be completed always outweigh our available funding. Thus, prioritization and difficult decisions are very important as we move forward. Historically, the City has chosen and prioritized bigger projects by leveraging local monies against outside revenue sources, such as federal or state grants. In other words, the City historically goes after the most "bang for your buck" projects while smaller projects that cannot be leveraged against outside state and federal revenue sources received less or no priority. The City does, however, reasonably expect a certain amount of local funding to be available to complete a few infrastructure projects annually. Beyond that, we would need to revisit and analyze our financial situation once we have more data to analyze. Regardless, any deviation of the City's current financial plan; expansion of current operations, staffing and services; significant changes in economic conditions or tax bases; and any additional material events could alter our proposed capital program, forecasts or expectations.

Since 2010, the City has brought millions and millions of dollars of grants into this community for capital projects. These outside monies have helped us improve various roads and storm water infrastructure; purchase equipment for the Divisions of Police & Fire; complete energy efficient projects; construct multi-purpose trails, install all-inclusive playgrounds, and the first ever city-wide curbside recycling program. We understand that we cannot fix or address every issue that everyone would like us to do, but we believe the results and accomplishments seen in the community over the past fourteen years

have been nothing short of exceptional. All of which were made possible through improved relationships, following a systematic well-defined financial plan without leveraging our future, and motivated City leadership and its employees.

We are definitely proud to serve this community and will put forth our best effort. It takes a collaborative effort from the entire community to make all of this achievable and we thank you in believing and trusting in us.

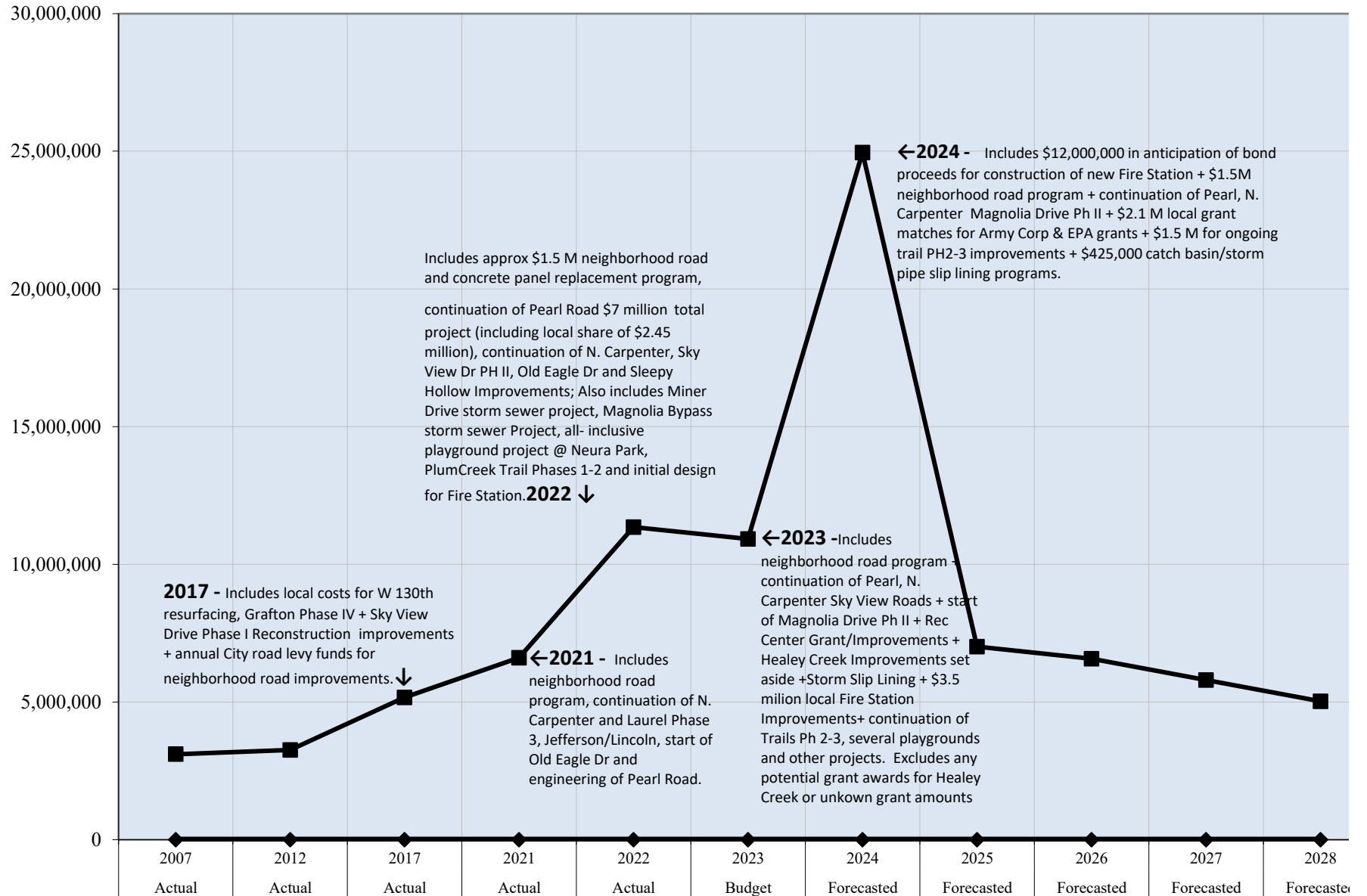
## City of Brunswick Capital Program Summary (Cash Basis)

(Includes 2007, 2012, 2017, 2021 2022 Actuals, 2023 Estimated Amounts and 2024-2028 Budgeted/Forecasted)

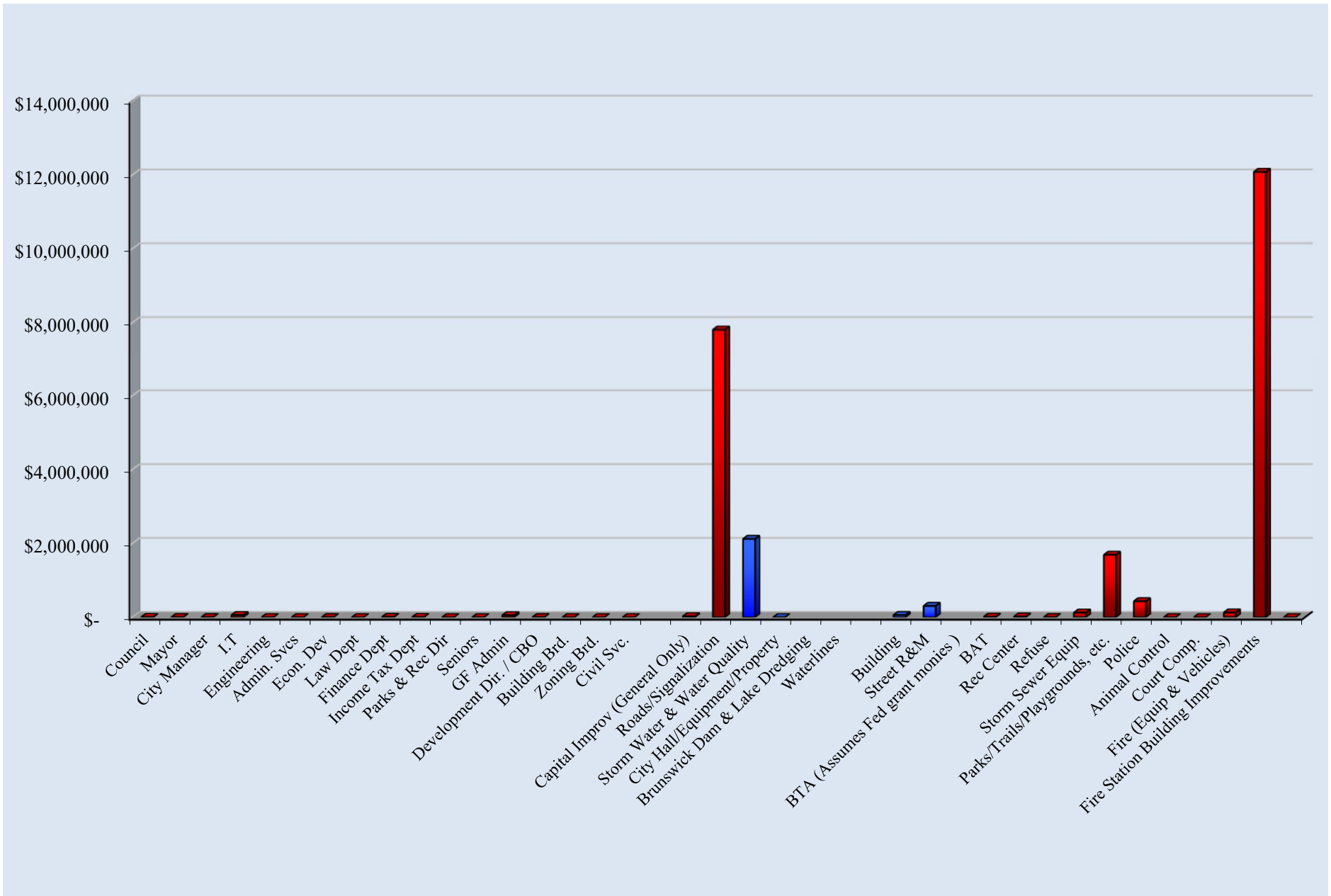
	Actual	Actual	Actual	Actual	Actual	Current	Forecasted	Forecasted	Forecasted	Forecasted	Forecasted
	2007	2012	2017	2021	2022	2023	2024	2025	2026	2027	2028
Council	3,760	400	-	66	1,835	500	3,000	-	-	-	-
Mayor	120	-	815	225	-	1,300	1,400	1,500	-	-	-
City Manager	2,536	73	1,534	-	-	3,000	2,500	-	800	-	-
I.T	2,181	21,342	66,890	37,851	30,235	183,762	59,000	67,500	179,000	60,000	-
Engineering	2,347	921	1,642	-	7,537	153	-	-	-	-	-
Admin. Svcs	247	-	1,109	1,018	-	1,800	-	1,300	1,450	-	-
Econ. Dev	8,451	135	-	2,179	-	750	2,500	-	25,000	-	-
Law Dept	65	-	707	1,018	-	800	-	-	1,500	-	-
Finance Dept	11,394	1,955	954	83	1,418	42,139	6,850	35,000	5,175	3,675	3,700
Income Tax Dept	5,015	3,359	4,000	3,368	81	23,266	3,050	23,800	3,100	3,100	3,200
Parks & Rec Dir	224	-	-	-	1,068	2,506	-	-	-	1,500	-
Seniors	105	-	-	-	-	-	-	-	-	-	-
GF Admin	671	18,588	8,879	20,755	-	72,334	55,000	55,000	55,000	55,000	55,000
Development Dir. / CBO	6,947	-	533	182	782	2,400	2,100	-	400	2,000	-
Building Brd.	35	-	-	-	-	-	-	-	-	-	-
Zoning Brd.	35	-	-	-	-	-	-	-	-	-	-
Civil Svc.	-	-	-	-	-	-	-	-	1,500	-	-
Capital Improv (General Only)	-	4,068	87,969	-	-	49,806	25,000	25,000	25,000	25,000	25,000
Roads/Signalization	713,362	2,262,683	3,575,102	4,666,447	7,710,246	3,104,322	7,809,657	4,045,000	4,045,000	4,045,000	4,045,000
Storm Water & Water Quality	696,453	255,006	142,914	125,459	1,817,167	612,228	2,122,208	350,000	350,000	350,000	350,000
City Hall/Equipment/Property	306,820	-	53,467	358,344	39,597	183,412	-	-	-	-	-
Brunswick Dam & Lake Dredging	7,900	-	-	-	-	-	-	-	-	-	-
Waterlines	-	-	-	-	-	-	-	-	-	-	-
Building	63,278	-	600	1,580	27,781	4,000	59,800	1,000	4,000	34,000	38,500
Street R&M	61,868	97,649	187,343	9,670	4,249	442,855	307,000	257,000	217,000	367,000	10,000
BTA (Assumes Fed grant monies )	-	-	-	-	-	-	-	-	-	-	-
BAT	80,843	31,904	5,475	58,497	28,908	16,710	13,000	14,500	29,000	2,000	2,000
Rec Center	12,058	132,253	241,082	21,176	71,775	603,494	17,650	49,700	14,700	17,500	-
Refuse	5,234	563	1,122	-	1,724	19,683	2,800	67,700	3,000	1,200	500
Storm Sewer Equip	-	-	326,948	62,607	99,780	17,166	125,000	5,000	92,000	440,000	142,500
Parks/Trails/Playgrounds, etc.	138,679	28,366	124,305	488,687	919,294	1,134,099	1,691,076	47,000	163,500	50,500	51,500
Police	189,940	318,370	206,123	304,730	302,776	439,141	434,313	254,375	279,175	248,675	272,300
Animal Control	1,826	178	-	-	-	400	-	39,500	-	-	-
Court Comp.	3,726	563	798	-	-	3,124	-	-	-	1,500	-
Fire (Equip & Vehicles)	778,780	77,248	127,157	445,414	97,791	635,474	129,500	1,673,500	1,074,500	85,500	25,500
Fire Station Building Improvements	-	-	-	-	189,961	3,315,718	12,079,618	-	-	-	-
City-Wide Improvement (Closed)	649	-	-	-	-	-	-	-	-	-	-
<b>Total All Funds</b>	<b>3,108,372</b>	<b>3,255,620</b>	<b>5,167,468</b>	<b>6,609,356</b>	<b>11,354,005</b>	<b>10,916,342</b>	<b>24,952,022</b>	<b>7,013,375</b>	<b>6,569,800</b>	<b>5,793,150</b>	<b>5,024,700</b>

**Note:** The above amounts listed in the 2024-2028 capital plan do require future funding but are reasonably expected to occur based on current projections, cash balances and plans in place. The Administration constantly revisits and revamps funding plans to make capital plans more probable in the future. The above plan and accomplishments are a direct result of dedicated and revamped non-wavering financial planning implemented in 2010 and still ongoing today. Fifteen years ago, the above picture would have included many unfunded plans or projects that were only possible with borrowings or special assessments or money that we did not have at the time. Today, the City's five-year financial plan includes reasonable and planned projects that are funded. This plan, however, does not represent every single possible project as a result of funding and budget limitations within our plan.

# Total Capital Expenditures (Cash Basis) Actual Figures 2007, 2012, 2017, 2021-2022 Estimated/Anticipated/Forecasted 2023-2028

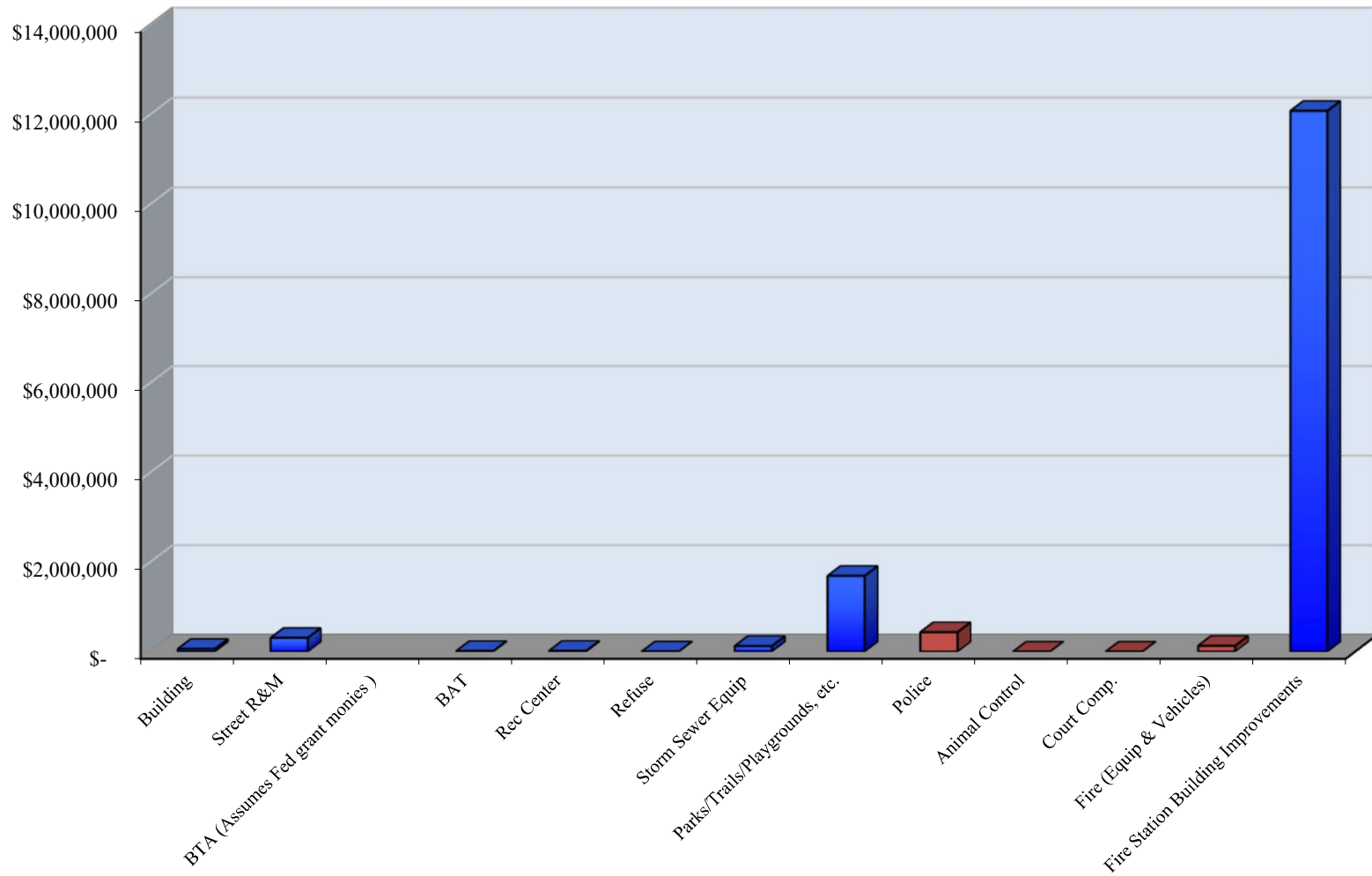


# Proposed Capital Expenditures (Cash Basis) 2024 Budget (All Categories)

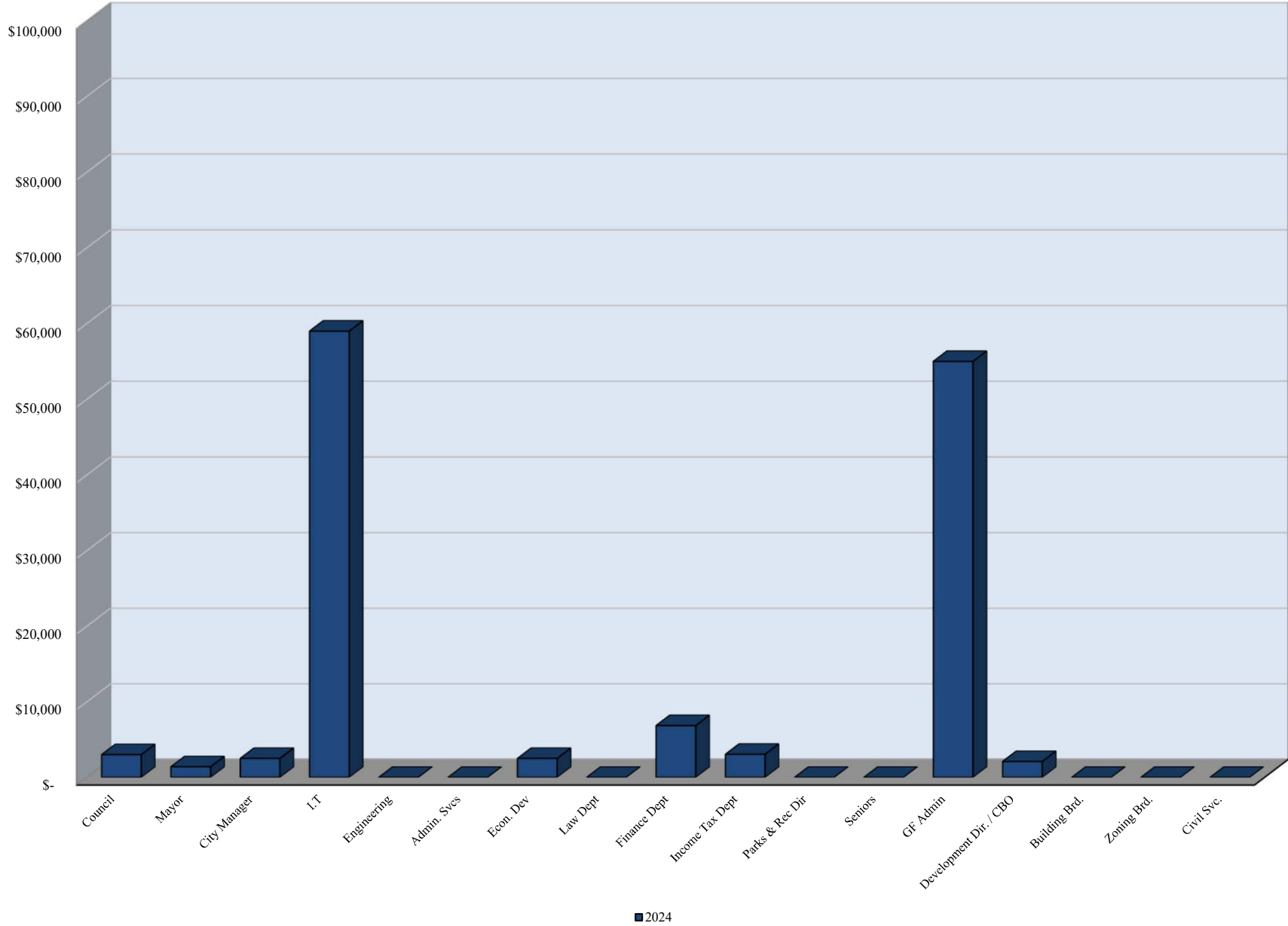




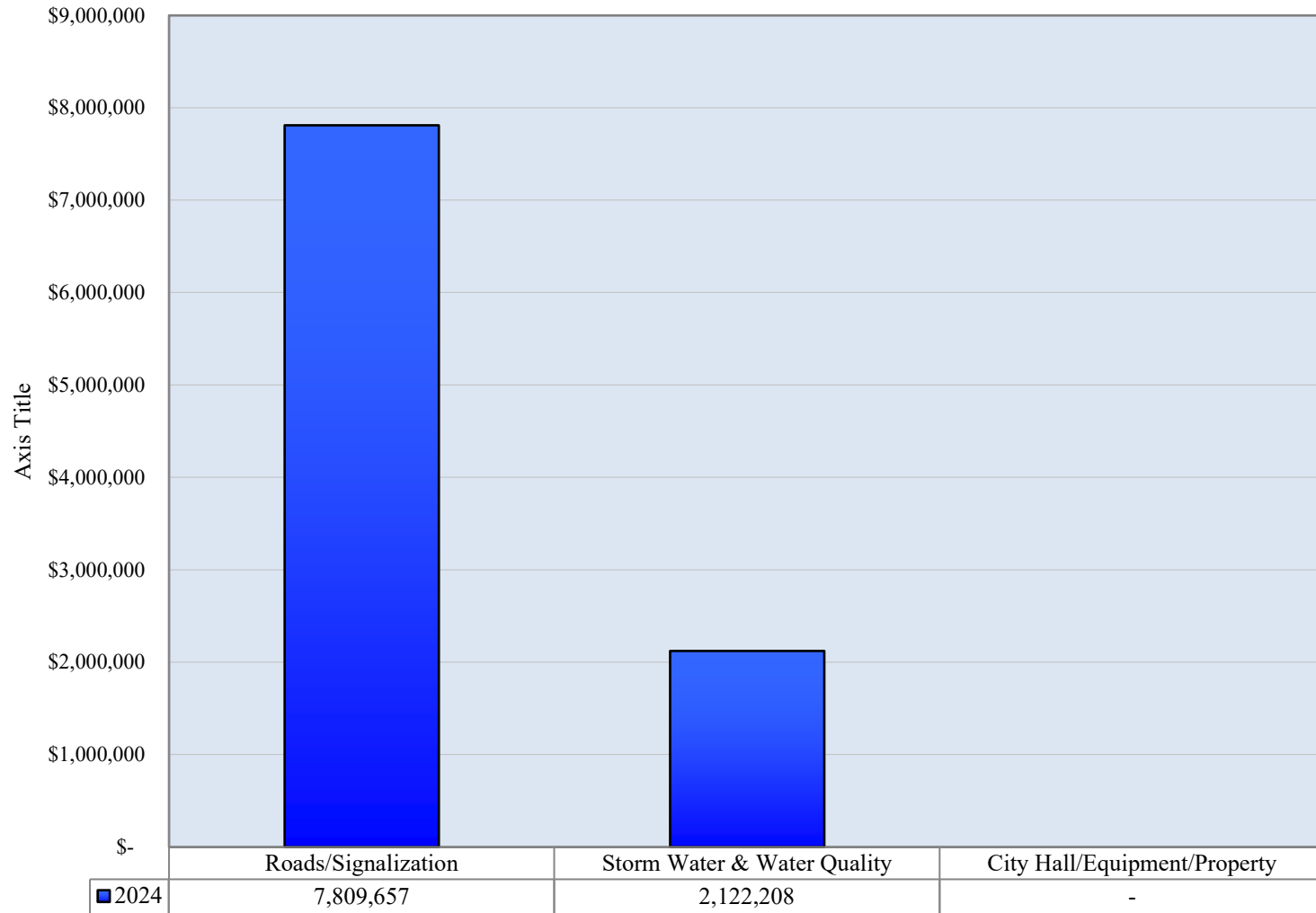
# Proposed Service Safety Departments Capital Expenditures 2022 Budget (Cash Basis)



# Proposed Administrative Capital Expenditures 2024 Budget (Cash Basis)



# Proposed Capital Projects (Non Departmental) Expenditures (Cash Basis) 2024 Proposed Budget



## 2024 Grant Fund Appropriation Budgets

Note: The funds below represent projects in which the City is the lead agent and has received at least one grant for which that grant activity is recorded in the fund. If the State or other agency is the lead agent for the project it is generally not represented below, unless it is significant and the City is required to maintain the road on a regular basis.

Fund #	Grant Description	2024 Budget
<b>Federal Grant Fund 2024 Appropriations:</b>		
129	Department of Justice Federal Grant Fund	112,117.69 * #
345	United States Army Corp of Engineers Grants Fund	2,255,000.00 #
<b>State/Local Grant Funds 2024 Appropriations:</b>		
300	Capital Projects Fund	\$ 3,460,733.99 * #
336	City Hall Expansion Fund (NOPEC Grant)	177,226.00 #
337	EPA Grant Fund	1,500,000.00 #
341	Park Improvement Fund (includes ODNR Trail Grant)	500,000.00 #
347	North Carpenter Road Improvement Fund	1,736,328.34 * #
373	OPWC Sky View Drive Improvement Fund	912,030.90 * #
374	OPWC Magnolia Drive Improvement Fund	1,582,139.25 * #
375	OPWC Pepperwood Drive Improvement Fund	1,317,000.00 @ #
<b>2024 Grant Funds Appropriation Total</b>		<b>\$ 13,552,576.17</b>

\* The marked grants above may have some carry over grant monies available to expend in 2024. Any carryover amounts that were not known at the time of this budget submission, will need to be added as a budget amendment in early 2024.

@ The City has budgeted an OPWC award based on past history of receiving OPWC grant awards and how this program is administered for Pepperwood Drive Improvements. No construction or contract will be awarded or initiated until after the City receives the award which is not anticipated until July 2024. It is possible that the City will, however, conduct engineering work in early 2024 to try and fit this project into 2024 before the construction season ends.

# Amounts above with this mark include \$ for a return of advances previously received from the General Fund. Advances are not an expenditure of funds but merely a book transfer of monies from one fund to another pursuant to State Law. All advances are budgeted by the City of Brunswick and approved by City Council. Actual capital expenditures relating to the project may be far less than those presented above. Please refer to detail listed for each fund presented in this summary.

**129**

**DEPARTMENT OF JUSTICE  
FEDERAL GRANT FUND**

FUND 129

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
JAG GRANT - COMMUNITY ENGAGEMENT GRANT	129-0043-40208	0.00	Grant Award	10,000.25
			Less Amount Received as of 10/10/2023	(10,000.25)
			Receivable or Grant Due	<u>0.00</u>
BODY-WORN CAMERA GRANT II	129-0043-40211	50,000.00	Grant Award	50,000.00
			Less Amount Received as of 10/10/2023	0.00
			Receivable or Grant Due	<u>50,000.00</u>
ARPA FIRST RESPONDER GRANT	129-0043-40304	49,950.00	Grant Award	51,200.00
			Less Amount Received as of 10/10/2023	0.00
			Less Pending Reimb Request (Rebecca Email 07/3	(1,250.00)
			Receivable or Grant Due	<u>49,950.00</u>
JAG GRANT - BOLA WRAP GRANT	129-0043-40305	0.00	Grant Award	8,034.42
			Less Amount Received as of 10/10/2023	(8,034.42)
			Receivable or Grant Due	<u>0.00</u>
ADVANCE IN GF	129-0090-80201	0.00	Advance In	59,234.42
			Less Advance Received as of 10/10/2023	(59,234.42)
			Estimated Advance In Remaining	<u>0.00</u>
TOTAL ESTIMATED RECEIPTS		<u>99,950.00</u>		

<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
BODY-WORN CAMERA GRANT II	129-0544-56263	0.00	Grant Award	50,000.00
			Less amount spent + o/s encumb as of 10/10/23	(49,360.00)
			Less encumbered prior to 12/31/2023	(640.00)
			Receivable or Grant Due	<u>0.00</u>
ARPA FIRST RESPONDER GRANT	129-0544-56265	(2,883.27)	Grant Award	51,200.00
			Less amount spent + encumb as of 10/10/23	(48,316.73)
			Receivable or Grant Due	<u>2,883.27</u>
ADVANCE OUT TO GF	129-0999-80185	(109,234.42)	Advance Out to GF to be repaid once each Grant is formally completed and closed and all grant reimbursements have been received. Advance expected to be repaid in 2024 for the First Responder Grant, BOLA Wrap Grant and Body-worn Camera Grant II after the grants are closed out.	
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(112,117.69)</u>		

ESTIMATED 1/1/2024 CASH BALANCE LESS O/S ENCUMB	12,167.69	A
TOTAL ESTIMATED RECEIPTS	99,950.00	
TOTAL APPROPRIATIONS BASED ON ESTIMATES	(112,117.69)	
ENDING ESTIMATED CASH BALANCE 12/31/2024	<u>0.00</u>	

**2024 Budget Considerations:**

Note: The above fund accounts for all federal grants received from or through the Department of Justice.

A - Unencumbered balance as of October 10, 2023 plus pending reimbursements of \$1,250, less Body-worn camera grant II anticipated 2023 expenses prior to 12/31/2023.

**345**

**U.S. Army Corp of Engineers  
Grants Fund**

FUND 345

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
FEDERAL GRANT PROCEEDS	345-0041-40035	-	USACE Sect 219 Grant Award Not eligible until funded by U.S. Congress Less Grant Amount Received in 2023 as of Oct 11, 2023 Grant Award & Executed Contract
			4,510,000.00 (4,510,000.00) 0.00 0.00
			<b>Note: Once the grant award is funded by U.S. Congress and an executed grant contract exists, a budget amendment will be required for both an estimated receipt &amp; an equal appropriation in the amount of the grant.</b>
ADVANCE IN	345-0090-80201	2,255,000.00	2024 Estimated Advance In from General Fund Less 2024 Actual Adv Estimated Advance Remaining
			2,255,000.00 0.00 2,255,000.00
TOTAL ESTIMATED RECEIPTS		<u>2,255,000.00</u>	
<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
CONSTRUCTION/USACE SECT 219 GRANT	345-0317-56000	0.00	USACE Sect 219 Grant Award Not eligible until funded by U.S. Congress/Contract Less 2023 Exp + O/S Encumbrances as of 10/11/23 Remaining/Available Appropriations
			4,510,000.00 (4,510,000.00) 0.00 0.00
ADVANCE OUT TO THE GF	345-0999-80185	(2,255,000.00)	Anticipated Advance to be returned Less Returned Adv thru 10/11/23 Advance to be Returned
			2,255,000.00 0.00 2,255,000.00
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(2,255,000.00)</u>	
JAN 1, 2024 EST CASH BALANCE		0.00	<b>A</b>
TOTAL ESTIMATED RECEIPTS		2,255,000.00	
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(2,255,000.00)</u>	
ENDING 12/31/2024 ESTIMATED CASH BALANCE		<u>0.00</u>	

Notes:

**A** Unencumbered Balance as of October 11, 2023.

There is an unknown timeframe for an executed grant contract to be executed with the U.S.A.C.E at the time this proposal was compiled. Furthermore, U.S. Congress has not yet formally funded the Sect 219 USACE grant award as of October 11, 2023. The advance for 50% of the grant award is in anticipation that this grant will eventually be funded and that this money can be used temporarily until reimbursed by the USACE. Advances are expected to be repaid once the grant is completed or when reimbursed by the grantor.



**300**

**Capital Projects (General  
Permanent Improvement)  
Fund**

2024 Capital Projects/Improvement Budget and Explanation

10/11/2023

FUND 300

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
SB 310 STATE GRANT-HEALEY CREEK	300-0041-40000	0.00	SB 310 State Grant - Healey Creek	500,000.00
			Less Amount Received in 2022	(10,000.00)
			Less 2023 Amount Received by 10/11/2023	(490,000.00)
			Receivable or Grant Due	<u>0.00</u>
STATE GRANT - REC CENTER IMPROV	300-0041-40001	0.00	State Grant - Rec Center Improv	250,000.00
			Less 2023 Amount Received by 10/11/2023	(5,000.00)
			Less Amount Anticipated to be Received by 12/31/2023	(245,000.00)
			Receivable or Grant Due	<u>0.00</u>
INCOME TAX RECEIPTS	300-0090-80189	942,809.00	Estimated 3.50% net Income Tax Receipt Allocation for emergency capital equipment, building improvements, etc. Separate Council Ordinance must establish 3.50% net income tax allocation.	
TRANSFER IN FROM GENERAL FUND	300-0090-80185	1,503,333.33	25% City match for the US Army Corp Sect 219 Grant Awarded. This grant has not yet been funded by the U.S. Congress, but this transfer would provide the 25% local funding that would be required in order to obtain the \$4,510,000 grant	
TRANSFER IN FROM GENERAL FUND	300-0090-80185	1,500,000.00	Transfer General Fund reserves pursuant to Fund Balance Policy for current or future year building or infrastructure improvements.	
TRANSFER IN (CLOSED FUNDS)	300-0090-80186	19,317.59	Transfer In from Fund #334, #335 & #353 pursuant to ORC Section 5705.14 (B). These funds are expected to be formally closed in FY 2025 since they cannot be closed in a year financial activity still exists. Funds no longer needed after FY 2024 as the Capital Improvement Fund #300 can be used for same purpose.	
TOTAL ESTIMATED RECEIPTS		<u>3,965,459.92</u>		

<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
LOCAL COST SHARE-SECT 219 ARMY CORP GRANT	300-0319-56000	(1,503,333.33)	25% local match requirement for \$4,510,000 Sect 219 Army Corp Grant Awarded. The Grant itself has been awarded but not formally funded by the U.S. Congress yet. See Fund #345 for grant portion.	
BUILDING/PROPERTY IMPROVEMENTS	300-0522-56250	(60,000.00)	New playground @ Pumpkin Ridge Park.	
BUILDING/PROPERTY IMPROVEMENTS	300-0522-56250	(27,000.00)	Neura light pole replacement around field.	
CAPITAL EQUIPMENT	300-0522-56252	(25,000.00)	Miscellaneous, technology or other replacement below competitive bid	
LOCAL COST SHARE - EPA GRANT	300-0564-56750	(618,875.00)		375,000.00 20% Grant Match for USEPA Grant Award \$1.5m 131,375.00 Anticipated Engineering Costs (local costs) 112,500.00 Anticipated Inspection Costs (local costs) 0.00 Less 2023 Exp + encumb as of 10/11/2023 <u>618,875.00</u>
LOCAL COST SET ASIDE FOR ODNR TRAIL PH 2	300-0812-56700	(4,682.06)		374,000.00 Original Local Set Aside 2021 333,849.00 Additional Set Aside in 2022 122,458.50 Additional Approp Council Ord Feb 2023 28,161.00 Approp Reallocate from Phase I leftover + \$5K 15,000.00 Approp Reallocate Easement - Sept 2023 12,000.00 Approp additional engineering - Oct 2023 (109,518.63) Less 2022 Exp (771,267.81) Less 2023 Exp + encumb as of 10/11/2023 <u>4,682.06</u>

City also received a \$500,000 ODNR Grant for Phase II of the trail. Phase II is expected to go from Church to Laurel Road for approximately 2,700 ft. Total project cost for Phase 2 has increased and is now estimated at \$1,368,786.44

LOCAL COST SET ASIDE FOR ODNR TRAIL PH 3	300-0812-56800	(621,843.60)	200,000.00 Fund #300 Local Set Aside for Phase 3 (2021) 394,304.10 Fund #300 Local Set Aside for Phase 3 (2022) 27,539.50 Appropriation Increases to match Eng estimate 0.00 Less 2023 Exp + encumb as of 10/11/2023 <u>621,843.60</u>
Current estimated costs = \$1,317,255.15 for Phase III of trail with 2700 LF 10' wide multi-purpose trail with 310' boardwalk. Easements and property purchases in process and cost estimate last updated May 2023. Remaining Costs not budgeted in Fund #300 are budgeted in Fund #360 Brunswick Lake Fund.			
CONTINGENCY - TRAIL PROJECTS	300-0812-56900	(350,000.00)	350,000.00 Budget Contingency for Trail Projects (15,000.00) Less \$15K reallocated for easement PH II-Sept 2023 (12,000.00) Less \$12K reallocated for additional eng-Oct 2023 27,000.00 Plan to replenish \$27K reallocated in 2024 Budget 0.00 Less 2023 Exp + encumb as of 10/11/2023 <u>350,000.00</u>
ADVANCE OUT	300-0999-80185	(250,000.00)	750,000.00 Advances Out (500,000.00) Less Advance Returned as of 10/11/2023 <u>250,000.00</u>
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(3,460,733.99)</u>	
ESTIMATED 1/1/2024 CASH BALANCE		11,143,326.05 A	
TOTAL ESTIMATED RECEIPTS		3,965,459.92	
TOTAL APPROPRIATIONS BASED ON ESTIMATES		(3,460,733.99)	
ENDING ESTIMATED CASH BALANCE 12/31/2024		<u>11,648,051.98</u>	

**Note:**

A - Unencumbered ending cash balance as of 10/11/2023 plus estimated income tax & grant revenue anticipated to be received through 12/31/2023 and less 2023 anticipated pos to be submitted against unencumbered amounts through 12/31/2023. Actual cash balance will vary based on actual receipts received and pos submitted through 12/31/2023 versus those estimated.

B - Prior to 2012 the City severely reduced their process of setting aside funds for capital purchases to assist in balancing the budget and living within its means. As a result of this severe reduction the City's equipment, most vehicles, buildings (roofs, parking lots, fire stations, recreation center etc.), and technology aged considerably. After reviewing the 2012 proposed operating budget and many other factors, it was determined that 1% in 2012, 2% in 2013 & 2014, 2.25% in 2015, 2.5% in 2016, 2.75% in 2017, 3.00% in 2018, 3.25% in 2019-2021 and 3.50% in 2022-2024 of the entire net City income tax could be set aside for future capital purchases not assigned to any one specific department. The income taxes deposited into this fund would come from a portion of the general income tax levy enacted in 1968. Although the amount is not enough to cover all of the City's capital needs, it has been an enormous step in the right direction (13th year in a row) to begin addressing some of the City's capital needs. Projects may be added if Council and the City Manager determine an emergency capital purchase is necessary. Council approval for expenditures over \$25,000 will be required. Establishing priorities of projects will always be important as financial pressures, recessions or any other unanticipated event could ultimately change or reduce funding to this fund. As a result of anticipating these future financial pressures, it is recommended that the City take a very active approach to extend these funds out as long as possible for all future years and prioritize projects while considering emergency needs. As of September 21, 2023, there are approx. \$38.9 million in potential other eligible projects for this fund as the current needs outweigh the capital available. The City Manager has prioritized the above projects or items for the 2024 budget proposal. Other items are not listed as those items are not yet prioritized to be included in a five year forecast or need alternative funding plans. Any project could be reconsidered as more information becomes available. Some of the potential projects not listed may also be grant eligible as the City is pursuing alternative funding to assist in paying for some of these projects to obtain more substantial funding needed or to stretch these dollars out as long as possible. The overall capital funding plan of all capital funds is included in the 2024 budget proposal for Council's consideration.

**336**

**City Hall Expansion Fund**

**FUND 336**

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
NOPEC GRANT PROCEEDS	336-0040-40081	-	2022 Grant Award	85,836.00
			Less Grant Amount Received in 2023 as of Oct 11, 2023	<u>(85,836.00)</u>
			Remaining Grant Owed	<u>0.00</u>
NOPEC GRANT PROCEEDS - 2023 GRANT	336-0040-40082	91,390.00	2023 Grant Award	91,390.00
			Less Grant Amount Received in 2023 as of Oct 11, 2023	<u>0.00</u>
			Remaining Grant Owed	<u>91,390.00</u>
TOTAL ESTIMATED RECEIPTS		<u>91,390.00</u>		
<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
NOPEC GRANT 2022	336-2022-56800	0.00	2022 Grant Award	85,836.00
			Less 2023 Exp + O/S Encumbrances as of 10/11/23	<u>(85,836.00)</u>
			Remaining/Available Appropriations	<u>0.00</u>
NOPEC GRANT 2023	336-2023-56800	0.00	2023 Grant Award	91,390.00
			Less 2023 Exp + O/S Encumbrances as of 10/11/23	<u>(6,205.00)</u>
			Less Anticipated Pos/Legislation Oct-Dec 2023	<u>(85,185.00)</u>
			Remaining/Available Appropriations	<u>0.00</u>
ADVANCE OUT TO THE GF	336-0999-99900	(177,226.00)	Anticipated Advance to be returned	624,716.00
			Less Returned Adv in 2021	<u>(245,202.00)</u>
			Less Returned Adv in 2022	<u>(202,288.00)</u>
			Less 2023 Returned Adv thru 10/11/23	<u>0.00</u>
			Remaining/Advance to be Returned	<u>177,226.00</u>
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(177,226.00)</u>		
JAN 1, 2024 EST CASH BALANCE		86,298.89	<b>A</b>	
TOTAL ESTIMATED RECEIPTS		91,390.00		
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(177,226.00)</u>		
ENDING 12/31/2024 ESTIMATED CASH BALANCE		<u>462.89</u>		

**Notes:**

**A** Unencumbered Balance as of October 11, 2023 less anticipated \$85,185 Pos/legislation Oct-Dec 2023. Any funds not encumbered as of December 31, 2023 would have to be re-added to the budget legislatively. Per Grant Aungst, current plan is to encumber most, if not, all prior to Dec 31, 2023.

No known NOPEC Grant Award for 2024 at the time this proposal was compiled. If a grant is awarded a budget amendment, including a GF advance would become necessary to temporarily fund the grant until grant reimbursement can be received.

**337**

**EPA Grant Fund**

FUND 337

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
EPA GRANT PROCEEDS	337-0041-40244	-	Grant Award	1,500,000.00
			Not eligible until Grant Contract is Executed	(1,500,000.00)
			Less Grant Amount Received in 2023 as of Oct 11, 2023	0.00
			Grant Award & Executed Contract	<u>0.00</u>
<b>Note: Once a grant executed contract exists, a budget amendment will be required for both an estimated receipt &amp; an equal appropriation in the amount of \$1,500,000.</b>				
TOTAL ESTIMATED RECEIPTS		<u>0.00</u>		
<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
CONSTRUCTION/EPA GRANT	337-2023-56000	0.00	Grant Award	1,500,000.00
			Not eligible until Grant Contract is Executed	(1,500,000.00)
			Less 2023 Exp + O/S Encumbrances as of 10/11/23	0.00
			Remaining/Available Appropriations	<u>0.00</u>
ADVANCE OUT TO THE GF	337-9999-80185	(1,500,000.00)	Anticipated Advance to be returned	1,500,000.00
			Less 2023 Returned Adv thru 10/11/23	0.00
			Advance to be Returned	<u>1,500,000.00</u>
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(1,500,000.00)</u>		
JAN 1, 2024 EST CASH BALANCE		1,500,000.00	A	
TOTAL ESTIMATED RECEIPTS		0.00		
TOTAL APPROPRIATIONS BASED ON ESTIMATES		(1,500,000.00)		
ENDING 12/31/2024 ESTIMATED CASH BALANCE		<u>0.00</u>		

Notes:

A Unencumbered Balance as of October 11, 2023.

There is an unknown timeframe for an executed grant contract to be executed with the U.S. EPA at the time this proposal was compiled. The City has requested a preliminary review of projects for eligibility. We are awaiting a response from the U.S. EPA Chicago Office.

341

PARK IMPROVEMENT  
FUND



**Fund 341**

<b>ESTIMATED RECEIPTS:</b>	<b>ACCOUNT CODE</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>
DEVELOPER FEES	341-0031-40170	25,000.00	Annual amounts depend on development/developer paying fees in lieu of park land.
ODNR TRAIL GRANT PH 2	341-0041-40021	304,462.29	500,000.00 Grant Award (Max) <u>(195,537.71)</u> Less 2023 receipts Received through 10/26/2023 <u>304,462.29</u> Remaining Grant Award to be received
TOTAL ESTIMATED RECEIPTS		<u>329,462.29</u>	

<b>APPROPRIATIONS:</b>	<b>ACCOUNT CODE</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>
ODNR TRAIL <b>PH 2</b> GRANT	341-0812-56875	0.00	500,000.00 ODNR Grant Award - Grant Amount Only <u>(500,000.00)</u> Less 2023 Exp + o/s encumb thru 10/26/2023 <u>0.00</u>
ADVANCES OUT	341-0999-80185	(500,000.00)	1,062,540.00 Advances Made <u>(200,000.00)</u> Less 2021 advances returned <u>(301,500.00)</u> Less 2022 advances returned <u>(61,040.00)</u> Less 2023 advances returned thru 10/11/2023 for completed grants <u>500,000.00</u>
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(500,000.00)</u>	

JAN 1, 2024 EST CASH BALANCE	587,620.57 <b>A</b>
TOTAL ESTIMATED RECEIPTS	329,462.29
TOTAL APPROPRIATIONS BASED ON ESTIMATES	<u>(500,000.00)</u>
ENDING 12/31/2024 ESTIMATED CASH BALANCE	<u>417,082.86 <b>B</b></u>

**Notes:**

**A** Unencumbered cash balance as of 11/14/2023.

**B** Spending fund balance to \$0 will force future year projects to only be authorized to the extent of the actual receipts received for this fund.

Note: Future projects can be authorized and added to the extent of dedicated funding sources/cash balance in fund #341.

Can only be used for improvements to parks and recreational facilities pursuant to Codified Ordinance Section 1232.17

Other possible projects are currently being discussed, however, due to the limited funding available further discussions will need to take place with the City Manager and Council. As a result appropriations will be added only after a decision has been made. Based on the limited funds and list of proposed park improvements needed, a formalized 5 year plan was not offered for this fund at this time due to limited financial resources. Below are just a sample of some projects previously discussed or mentioned

Parking lot project - Hopkins Park (on Laurel Side)	200,000.00
Parking lot resurface - Hopkins Park	60,000.00
Pumpkin Ridge Drive	80,000.00
Gables @ Neura Creek	150,000.00
Park walking and bike trails	250,000.00
Additional Phases 4-6 of City Plum Creek Trail Project	5,000,000.00
Neura Park Light Pole Replacements	95,000.00

347

**NORTH CARPENTER  
IMPROVEMENT FUND**

2024 North Carpenter Budget and Explanation

10/11/2023

The North Carpenter Road Improvement Project evolved over the years, with pieces being done and removed from the project, while other pieces have been added over the years. Between Jan - July 2018, the City contributed \$3,256,830.51 in estimated local construction and inspection costs for this project. The local cost share portion is being split 79.8% City vs 20.2% County. The City is the local lead and plans to reconcile all local costs and settle up with the County at the end of the project which should come to an end in 2024 after the State reports their construction engineering costs. The project itself, including all necessary auxiliary costs, is expected to cost about \$15 million in total once completed. Design, engineering and utility relocation happened in late 2018 and the first half of 2019. Construction began in 2019 and ended in 2022. However, the State has not yet reported their construction engineering costs for the project and thus has not yet formally closed out the project. The City does anticipate receiving final cost information from ODOT until 2024. The North Carpenter road reconstruction project is expected to be the single most expensive (local cost share) project conducted through the City of Brunswick to date. The State of Ohio is the lead agent for the overall project. The City has booked the State cost share when information is received from the State. The advance will be returned once all costs are reconciled with Medina County.

FUND 347

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
COUNTY REMAINING REIMB FOR PROJECT	347-0041-40039	241,475.19	Total North Carpenter estimated cost share for Medina County Additional Cost share potential for change orders, etc. Less additional cost share to leave \$75,000 moving forward Medina County contributions from inception thru 12/31/2018 Medina County 2019-2022 contributions Medina County 2023 contributions 1/1/2023 thru 10/11/2023 Total anticipated contributions/reimbursement	785,037.68 193,213.18 (118,213.18) (618,562.49) 0.00 0.00 <u>241,475.19</u>
STATE OF OHIO PORTION	347-0041-40244	1,305,828.63	Total SIB Loan Contribution Portion (State Share only) Less: State portion received in 2019 (requires documentation from State) Less: State portion received in 2020 (requires documentation from State) Less: State portion received in 2021 (requires documentation from State) Less: State portion received in 2022 (requires documentation from State) Less: State portion received from 01/01/2023-10/11/2023 Total remaining SIB Loan Portion (max)	9,710,000.00 (1,568,784.67) (5,837,697.11) (796,372.73) (60,294.14) (141,022.72) <u>1,305,828.63</u>
TOTAL ESTIMATED RECEIPTS		<u>1,547,303.82</u>		

<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
STATE OF OHIO CONTRIBUTION	347-0424-56879	(1,305,828.63)	Total SIB Loan Contribution Portion (State Share only) Total SIB Loan Transactional Fee Less: State portion spent in 2019 Less: State portion spent in 2020 Less: State portion spent in 2021 Less: State portion spent in 2022 Less: State portion spent 01/01/2023-10/11/2023 Total remaining SIB Loan Portion (max)	9,702,000.00 8,000.00 (1,568,784.67) (5,837,697.11) (796,372.73) (60,294.14) (141,022.72) <u>1,305,828.63</u>
MEDINA COUNTY - CONSTRUCTION/ODOT PORTION ONLY	347-0424-56880	(70,811.34)	Calculated Medina County's estimated cost share for this project. Additional Cost share potential for change orders, etc. Less additional cost share to leave \$75,000 moving forward Additional eng requested County portion only Less local engineering CVE in engineering line below (County) Less local engineering (TMS) in engineering line below (County) Less R-O-W reallocation below for County Share Actual expenditures (County share only) thru 12/31/2017 Less 2018 actual expenditures (County share only)	785,037.68 193,213.18 (118,213.18) 12,120.00 (27,270.00) (355.52) (1,119.08) (114,721.97) (657,879.77)

Less 2019-2022 actual exp	0.00
Less 2023 actual exp + o/s Encumb (County share only) thru 10/11/2023	0.00
Remaining available County estimated share	<u>70,811.34</u>

ENGINEERING	347-0424-56883	0.00	Estimated local engineering services (City) during construction.	109,134.48
			Estimated local engineering services (County) during construction.	27,625.52
			Less 2018 actual expenditures	(16,591.00)
			Less 2019 actual expenditures	(22,282.00)
			Less 2020 actual expenditures	(54,082.50)
			Less 2021 actual expenditures	(4,069.00)
			Less 2022 actual expenditures	(548.50)
			Less 2023 actual exp + o/s Encumb thru 10/11/2023	(39,187.00)
			Remaining Engineering Services to be budgeted	<u>0.00</u>
ADVANCE OUT TO GF	347-0999-80185	(359,688.37)	Advance Received in 2018	359,688.37
			Returned Advances as of 10/11/2023	-
			Remaining Advance to be budgeted	<u>359,688.37</u>
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(1,736,328.34)</u>		

**2024 North Carpenter Budget and Explanation**

JAN 1, 2024 EST CASH BALANCE	189,024.52	<b>A</b>
TOTAL ESTIMATED RECEIPTS	1,547,303.82	
TOTAL APPROPRIATIONS BASED ON ESTIMATES	<u>(1,736,328.34)</u>	
ENDING 12/31/2024 ESTIMATED CASH BALANCE	<u>0.00</u>	

**Budget Notes:**

- The City has previously gone ahead with adding a turning lane on N. Carpenter @100% cost to the City (Fund #333) and has also completed another section of N. Carp road costing \$707,659.49 (\$626,000 OPWC grant, \$ and \$110,000 City). These costs are excluded from the above.
  - Right of way acquisitions for this project were previously administered for this project, until 9 additional ROWs were added and paid in 2020. The additional 9 ROWs were 100% local costs with the City covering 79.8% and the County covering 20.2% of the local costs.
  - State's share is limited to SIB Loan principal of \$9,710,000. The SIB loan principal is expected to be repaid by NOACA, not the City of Brunswick. There is an additional \$8,000 in State transactional costs for SIB loan taken but not part of construction. The City is under a contractual obligation to reimburse NOACA for a portion of the SIB loan interest. However, since the City maintains the road, the City must record the State's principal cost share as a gross-up (receipt = exp) as information is received from the State.
- A** Unencumbered cash fund balance as of 10/11/2023.

**373**

**OPWC Skyview Drive  
Improvement Fund**

2024 OPWC Sky View Drive Improvement Capital Projects Budget Explanation (Note: City share accounted for Fund #333)

10/12/2023

FUND 373

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
OPWC LOAN PROCEEDS	373-0001-40042	152,432.77	A OPWC Loan (Sky View Dr) Less amount Received in 2023 as of 10/12/2023 Less amount Anticipated to be received prior to 12/31/2023 Remaining Eligible Grant Proceeds	167,452.00 0.00 <u>(15,019.23)</u> <u>152,432.77</u>
OPWC GRANT PROCEEDS	373-0041-40042	0.00	A OPWC grant (Sky View Dr) Less amount Received in 2022 Less amount Received in 2023 as of 10/12/2023 Less amount Anticipated to be received prior to 12/31/2023 Remaining Eligible Grant Proceeds	622,138.00 <u>(25,023.64)</u> <u>(591,461.57)</u> <u>(5,652.79)</u> <u>0.00</u>
ADVANCE IN - FROM GF	373-0090-80201	0.00	Estimated Advance In Less Amount Advanced in 2022 Remaining Est Advance In	789,590.00 <u>(789,590.00)</u> <u>-</u>
TOTAL ESTIMATED RECEIPTS		<u>152,432.77</u>		

<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
CONSTRUCTION - SKY VIEW DR	373-0486-56881	(38,282.44)	A Const OPWC 70.0961793% portion-Remainder Fund #333 Less 2022 exp Less 2023 exp + o/s encumbrances thru 10/12/2023 Remaining Construction Costs	626,659.84 <u>(495,079.63)</u> <u>(93,297.77)</u> <u>38,282.44</u>
ENG/INSP - SKY VIEW DR	373-0486-56883	(21,492.47)	A Eng/Insp OPWC 70.0961793% portion-Remainder Fund #333 Less 2022 exp Less 2023 exp + o/s encumbrances thru 10/12/2023 Remaining Eng & Insp Costs Phase 2	100,264.17 <u>(57,601.13)</u> <u>(21,170.57)</u> <u>21,492.47</u>
CONTINGENCY - SKY VIEW DR	373-0486-56884	(62,665.99)	A Contingency OPWC 70.0961793% portion-Remainder Fund #3 Less 2022 exp Less 2023 exp + o/s encumbrances thru 10/12/2023 Remaining OPWC Contingency Phase 2	62,665.98 0.00 0.00 <u>62,665.98</u>
ADVANCE OUT - TO THE GF	373-0999-80185	(789,590.00)	2021 Advance to be owed to the GF (= Adv In) Less Advances Repaid as of 10/12/2023 Advanced Owed to the GF	789,590.00 0.00 <u>789,590.00</u>
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(912,030.90)</u>		

JAN 1, 2024 EST CASH BALANCE	759,598.13	B
TOTAL ESTIMATED RECEIPTS	152,432.77	
TOTAL APPROPRIATIONS BASED ON ESTIMATES	<u>(912,030.90)</u>	
ENDING 12/31/2024 ESTIMATED CASH BALANCE	<u>(0.00)</u>	

**Notes:**

A - Sky View Drive Phase 2 Project is a major rehabilitation of Sky View Drive from Woodhollow to Boston Road, including all intersections for approximately 2,900 linear feet. Project includes concrete milling, joint/slab/curb repairs, interlayer, and 3" asphalt overlay. Storm catch basins and sidewalks will be reconstructed or replaced as needed. Total cost is currently estimated at \$1,126,438, with City receiving a \$622,138 OPWC grant and a \$167,452 - 0% interest loan. City cost share is expected to equal \$336,848, which is included in the Road Improvement Fund #333.

B - Unencumbered balance as of 10/12/2023 + \$20,672.02 reimbursement anticipated to be received prior to December 31, 2023..

**374**

**OPWC Magnolia Drive  
Improvement Fund**

2024 OPWC Magnolia Drive Improvement Capital Projects Budget Explanation (Note: City share accounted for Fund #333)

10/12/2023

FUND 374

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
OPWC LOAN PROCEEDS	374-0001-40042	160,000.00	A OPWC Loan (Magnolia Dr) Less amount Received in 2023 as of 10/12/2023 Remaining Eligible Grant Proceeds	160,000.00 0.00 <u>160,000.00</u>
OPWC GRANT PROCEEDS	374-0041-40042	665,000.00	A OPWC Grant (Magnolia Dr) Less amount Received in 2023 as of 10/12/2023 Remaining Eligible Grant Proceeds	665,000.00 0.00 <u>665,000.00</u>
ADVANCE IN - FROM GF	374-0090-80201	0.00	Estimated Advance In Less Amount Advanced as of 10/12/2023 Remaining Est Advance In	825,000.00 <u>(825,000.00)</u> <u>-</u>
TOTAL ESTIMATED RECEIPTS		<u>825,000.00</u>		

<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
CONSTRUCTION - MAGNOLIA DR PH 2	374-0556-56881	(652,705.87)	A Const OPWC 81.79477% portion-Remainder Fund #333 Less 2023 exp + o/s encumbrances thru 10/12/2023 Remaining Construction Costs	652,705.87 0.00 <u>652,705.87</u>
ENG/INSP - MAGNOLIA DR PH 2	374-0556-56883	(39,162.79)	A Eng/Insp OPWC 81.79477% portion-Remainder Fund #333 Less 2023 exp + o/s encumbrances thru 10/12/2023 Remaining Eng & Insp Costs Phase 2	107,023.54 <u>(67,860.75)</u> <u>39,162.79</u>
CONTINGENCY - MAGNOLIA DR PH 2	374-0556-56884	(65,270.59)	A Contingency OPWC 81.79477% portion-Remainder Fund #333 Less 2023 exp + o/s encumbrances thru 10/12/2023 Remaining OPWC Contingency Phase 2	65,270.59 0.00 <u>65,270.59</u>
ADVANCE OUT - TO THE GF	374-0999-80185	(825,000.00)	2021 Advance to be owed to the GF (= Adv In) Less Advances Repaid as of 10/12/2023 Advanced Owed to the GF	825,000.00 0.00 <u>825,000.00</u>
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(1,582,139.25)</u>		

JAN 1, 2024 EST CASH BALANCE	757,139.25	B
TOTAL ESTIMATED RECEIPTS	825,000.00	
TOTAL APPROPRIATIONS BASED ON ESTIMATES	<u>(1,582,139.25)</u>	
ENDING 12/31/2024 ESTIMATED CASH BALANCE	<u>(0.00)</u>	

**Notes:**

**A** - The proposed Magnolia Drive Improvement Phase II project includes the removal and replacement of concrete pavement, slabs, joints and curbs as required. The existing concrete surface will be milled, followed by repairs and surface treatment with a chip seal, followed by installation of 3" asphalt concrete overlay. Project also includes some deteriorated sidewalk replacements, ADA compliant crosswalks and curb ramps, etc. The total project length is approximately 2,650 lineal feet (about 50 feet east of Judita Drive to Sunflower Drive). Total estimated cost is currently estimated at \$1,008,622, with City applying and receiving a \$665,000 OPWC grant and a \$160,000 - 0% interest loan. The City cost share equals \$183,622, which is included in the Road Improvement Fund #333. OPWC share will be accounted for in Fund #374. Project construction and completion is expected to occur in 2024.

**B** - Unencumbered balance as of 10/12/2023.



**375**

**OPWC Pepperwood Drive  
Improvement Fund**

2024 OPWC Pepperwood Drive Improvement Capital Projects Budget Explanation (Note: City share accounted for Fund #333)

10/12/2023

FUND 375

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>		
OPWC GRANT PROCEEDS	375-0041-40042	658,500.00	A Anticipated OPWC Grant (Pepperwood Dr)	658,500.00	
			Less amount Received in 2023 as of 10/12/2023	0.00	
			Remaining Eligible Grant Proceeds	<u>658,500.00</u>	
ADVANCE IN - FROM GF	375-0090-80201	658,500.00	Estimated Advance In	658,500.00	
			Less Amount Advanced as of 10/12/2023	0.00	
			Remaining Est Advance In	<u>658,500.00</u>	
TOTAL ESTIMATED RECEIPTS		<u>1,317,000.00</u>			
<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>		
CONSTRUCTION - PEPPERWOOD DR PH 2	375-0557-56881	(522,853.89)	A For first \$1,310,756 Const split OPWC 50.23818% portion-Ren	522,853.89	<b>50.23818%</b>
			Less 2023 exp + o/s encumbrances thru 10/12/2023	0.00	
			Remaining Construction Costs	<u>522,853.89</u>	
ENG/INSP - PEPPERWOOD DR PH 2	375-0557-56883	(83,360.72)	A For first \$1,310,756 Eng/Insp OPWC 50.23818% portion-Rema	83,360.72	
			Less 2023 exp + o/s encumbrances thru 10/12/2023	0.00	
			Remaining Eng & Insp Costs Phase 2	<u>83,360.72</u>	
CONTINGENCY - PEPPERWOOD DR PH 2	375-0557-56884	(52,285.39)	A For first \$1,310,756 - Contingency OPWC 50.23818% portion-F	52,285.39	
			Less 2023 exp + o/s encumbrances thru 10/12/2023	0.00	
			Remaining OPWC Contingency Phase 2	<u>52,285.39</u>	
ADVANCE OUT - TO THE GF	375-0999-80185	(658,500.00)	2024 Advance to be owed to the GF (= Adv In)	658,500.00	
			Less Advances Repaid as of 10/12/2023	0.00	
			Advanced Owed to the GF	<u>658,500.00</u>	
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(1,317,000.00)</u>			
JAN 1, 2024 EST CASH BALANCE		0.00	B		
TOTAL ESTIMATED RECEIPTS		1,317,000.00			
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(1,317,000.00)</u>			
ENDING 12/31/2024 ESTIMATED CASH BALANCE		<u>(0.00)</u>			

**Notes:**

A - The proposed Pepperwood Road Improvement Phase I project will improve the road from Wolff Drive to Baywood Drive. Phase I of this project will be the City's OPWC application this year. Phase II of this project will also be done at the same time and will extend the improvement from Baywood Drive to Grafton Road to complete the entire road since the \$ difference is relatively minimal. The project is expected to be completed in late 2024 or early 2025. Pepperwood Drive Phases I & II total project is a major rehabilitation of Pepperwood Drive from Wolff Drive to Grafton Road, including all intersections for approximately 5,500 linear feet. Project includes concrete milling, joint/slab/curb repairs, interlayer and 3" asphalt overlay. Sidewalks and storm catch basins will be reconstructed or replaced as needed. Total estimated costs for the entire project per the September 18, 2023 Engineer estimate = \$1,632,719. City has submitted for a \$658,500 OPWC grant and City local share was estimated to be \$974,219. The \$974,219 does exclude the temporary upfront funding needed to engineer the project prior to July 1, 2024 anticipated grant award. No construction bid award can occur until after the City secures OPWC grant funding and executes the necessary agreements. This process is currently expected to take place in July of 2024. City share only will be accounted for in Fund #333 above. OPWC share will be accounted for in Fund #375. Separate Legislation is also required to establish the OPWC Pepperwood Dr Improvement Fund #375 and is expected to be presented with other legislation pieces pertaining during the 2024 budget proposal.

B - Unencumbered balance as of 10/12/2023.

## 2024 Capital Listing (Non Grant Funds)

		2024
Fund/Sub Fund #	Name/Department	Proposed Budget
#118	State Highway Fund	69,360.00 @
#224	Storm Water Project/Contract Services	425,000.00 @ - Included within Operational Budget, but excludes equipment - See below
#332	Road Levy Improvement Fund	2,579,373.00 @ #
#333	Road Improvement Fund	3,534,564.38 @
#334	Traffic Control Equipment Fund	3,125.00 **
#335	Public Square Fund	12,297.56 **
#339	Fire Improvement Fund	79,618.16 Also see Department Capital fund #359 and Department Subfunds #115/952 & 115/964 below
#353	171 & 303 Enhancement Fund	3,895.03 **
#359	Fire Station Construction Fund	12,000,000.00 Account for use of bond proceeds and related revenues only
#360	Brunswick Lake Construction Fund	602,572.55

**City Departments:**

**#001 General Fund:**

901	City Council	3,000.00
902	Mayor	1,400.00
903	City Manager	2,500.00
904	Information Technology	59,000.00
907	Engineering	0.00
908	Building Department	59,800.00
909	Administrative Services	0.00
910	Economic Development	2,500.00
912	Animal Control	0.00
913	Law Department	0.00
914	Finance Department	6,850.00
915	Income Tax Department	3,050.00
916	Parks & Recreation Director	0.00
918	General Fund Administration	55,000.00
919	Planning	2,100.00
920	Board of Building Appeals	0.00
921	Board of Zoning Appeals	0.00
922	Board of Civil Service	0.00
#110/951	Court Computerization	0.00
#115/952	Division of Fire	129,500.00
#117/953	Service Department	307,000.00
#120/954	Brunswick Transit Alternative	0.00
#123/956	Brunswick Area Television	13,000.00
#131/958	Recreation Center	17,650.00
#223/959	Refuse	2,800.00
#127/960	Parks	52,100.00
#114/961	Police	431,430.00
#224/963	Storm Water Equipment Only	125,000.00
#115/964	Fire Station - Bldg. Improvements	0.00 From EMS revenues only. Funds not encumbered as of 12/31/2023 to be legislatively readded in early 2024.
		20,583,485.68

Note: Amounts above could include advances but excludes debt principal and interest payments due on already completed projects. In addition, the amounts listed for funds numbered in the 300s could occur over a multi-year period or until the related project(s) is completed.

# Amounts above with this mark include \$ for a return of advances previously received from the General Fund. Advances are not an expenditure of funds but merely a book transfer of monies from one fund to another pursuant to State Law. All advances are budgeted by the City of Brunswick and approved by City Council. Actual capital expenditures relating to the project may be far less than those presented above. Please refer to detail listed for each fund presented in this summary.

\*\* - Amounts above with this mark only include transfers of remaining balance to close out the fund pursuant to ORC 5705.14 (B).

@ - Amounts above with this mark exclude any debt related expenditures

**118**

**STATE HIGHWAY  
FUND**

**City of Brunswick, Ohio**  
Forecast Schedule of Fund #118 - State Highway Fund  
Includes City-Wide Signalization Project

Table A	Actual	Issue Bonds	Actual	Actual	Actual	Actual	Current	Projected
	Engineer Notes	2012	2017	2020	2021	2022	Budget	Budget
	2007						2023	2024
<b>Beginning Cash Balance</b>	\$ 652,873	\$ 1,514,123	\$ 353,063	\$ 404,081	\$ 434,404	\$ 504,353	\$ 567,892	\$ 605,288
<b>Revenues:</b>								
Fines & Forfeitures	4,536	683	-	-	-	-	-	-
Intergovernmental	119,574	120,382	126,223	176,522	183,674	181,153	179,864	186,005
Note Proceeds	680,000	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
General Fund Transfer/Income Tax Pro	-	-	-	-	-	-	-	-
Interest	4	-	-	-	-	-	-	-
<b>Total Revenues</b>	\$ 804,114	\$ 121,065	\$ 126,223	\$ 176,522	\$ 183,674	\$ 181,153	\$ 179,864	\$ 186,005
<b>Expenditures:</b>								
Operational:								
Road Labor	30,153	-	-	-	-	-	-	-
Purchased Services	33,436	-	19,706	44,974	14,450	20,939	43,068	69,360
Supplies & Materials (Salt)	-	-	-	-	-	-	-	-
<b>Total Operational Expenditures</b>	\$ 63,589	\$ -	\$ 19,706	\$ 44,974	\$ 14,450	\$ 20,939	\$ 43,068	\$ 69,360
Project Budget:								
Engineering	233,289	29,367	-	-	-	-	-	-
Construction/Insp (City share only)	-	853,820	-	-	-	-	-	-
Contingencies (City Share Only)	-	-	-	-	-	-	-	-
Right-of-Way Acquisition	-	57,070	-	-	-	-	-	-
<b>Total Project Expenditures</b>	\$ 233,289	\$ 940,256	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Debt Retirement:								
Principal	560,000	356,060	55,000	65,000	65,000	65,000	70,000	70,000
Interest	21,500	4,104	42,025	36,225	34,275	31,675	29,400	26,600
Refunded Bond Principal	-	-	-	-	-	-	-	-
Issuance Costs	4,500	21,333	-	-	-	-	-	-
<b>Total Debt Expenses</b>	\$ 586,000	\$ 381,498	\$ 97,025	\$ 101,225	\$ 99,275	\$ 96,675	\$ 99,400	\$ 96,600
<b>Total Expenditures</b>	\$ 882,878	\$ 1,321,754	\$ 116,731	\$ 146,199	\$ 113,725	\$ 117,614	\$ 142,468	\$ 165,960
<b>Ending Cash Balance</b>	\$ 574,109	\$ 313,433	\$ 362,555	\$ 434,404	\$ 504,353	\$ 567,892	\$ 605,288	\$ 625,333
<b>Net Increase/(Decrease) in Fund Balance</b>	(78,764)	(1,200,689)	9,492	30,323	69,949	63,539	37,396	20,045

**City of Brunswick, Ohio**  
Forecast Schedule of Fund #118 - State Highway Fund  
Includes City-Wide Signalization Project

Table A	Forecasted 2025	Forecasted 2026	Forecasted 2027	Forecasted 2028	Forecasted 2029	Forecasted 2030	Forecasted 2031	Forecasted 2032
<b>Beginning Cash Balance</b>	\$ 625,333	\$ 668,707	\$ 710,589	\$ 725,257	\$ 768,560	\$ 810,673	\$ 820,719	\$ 864,690
<b>Revenues:</b>								
Fines & Forfeitures	-	-	-	-	-	-	-	-
Intergovernmental	187,865	189,744	191,641	193,558	195,493	197,448	199,423	201,417
Note Proceeds	-	-	-	-	-	-	-	-
Bond Proceeds	-	-	-	-	-	-	-	-
General Fund Transfer/Income Tax Pro	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>\$ 187,865</b>	<b>\$ 189,744</b>	<b>\$ 191,641</b>	<b>\$ 193,558</b>	<b>\$ 195,493</b>	<b>\$ 197,448</b>	<b>\$ 199,423</b>	<b>\$ 201,417</b>
<b>Expenditures:</b>								
Operational:								
Road Labor	-	-	-	-	-	-	-	143,000
Purchased Services	45,691	47,062	79,373	50,855	52,380	90,002	56,652	58,351
Supplies & Materials (Salt)	-	-	-	-	-	-	-	-
<b>Total Operational Expenditures</b>	<b>\$ 45,691</b>	<b>\$ 47,062</b>	<b>\$ 79,373</b>	<b>\$ 50,855</b>	<b>\$ 52,380</b>	<b>\$ 90,002</b>	<b>\$ 56,652</b>	<b>\$ 201,351</b>
Project Budget:								
Engineering	-	-	-	-	-	-	-	-
Construction/Insp (City share only)	-	-	-	-	-	-	-	-
Contingencies (City Share Only)	-	-	-	-	-	-	-	-
Right-of-Way Acquisition	-	-	-	-	-	-	-	-
<b>Total Project Expenditures</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Debt Retirement:								
Principal	75,000	80,000	80,000	85,000	90,000	90,000	95,000	-
Interest	23,800	20,800	17,600	14,400	11,000	7,400	3,800	-
Refunded Bond Principal	-	-	-	-	-	-	-	-
Issuance Costs	-	-	-	-	-	-	-	-
<b>Total Debt Expenses</b>	<b>\$ 98,800</b>	<b>\$ 100,800</b>	<b>\$ 97,600</b>	<b>\$ 99,400</b>	<b>\$ 101,000</b>	<b>\$ 97,400</b>	<b>\$ 98,800</b>	<b>\$ -</b>
<b>Total Expenditures</b>	<b>\$ 144,491</b>	<b>\$ 147,862</b>	<b>\$ 176,973</b>	<b>\$ 150,255</b>	<b>\$ 153,380</b>	<b>\$ 187,402</b>	<b>\$ 155,452</b>	<b>\$ 201,351</b>
<b>Ending Cash Balance</b>	<b>\$ 668,707</b>	<b>\$ 710,589</b>	<b>\$ 725,257</b>	<b>\$ 768,560</b>	<b>\$ 810,673</b>	<b>\$ 820,719</b>	<b>\$ 864,690</b>	<b>\$ 864,756</b>
<b>Net Increase/(Decrease) in Fund Balance</b>	<b>43,374</b>	<b>41,882</b>	<b>14,668</b>	<b>43,303</b>	<b>42,113</b>	<b>10,046</b>	<b>43,971</b>	<b>65</b>

**224**

**Stormwater Management  
Enterprise Fund**

**(See operational Budget)**

**\$425,000 –2024 Contractual Services, Slip Lining Program, Catch Basin &  
Pearl Road Spot & Joint Repairs\***

**Total 2024 Storm Water Capital Budget, Excl Capital Equipment &  
Materials= \$425,000**

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**\*See Stormwater Management Fund listed under Operational Funds – Non Income Tax Reliant**

**Also:**

**\$20,000 – Concrete, Materials & Supplies (for in-house projects) \***

**\$125,000 –Refer to Separate Departmental Capital 963 for  
Equipment Listing**

**332**

**Road Levy Improvement  
Fund**



FUND 332

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>Explanation</u>
REAL ESTATE PROPERTY TAX	332-0010-40002	839,655.00	County Auditor's latest property tax/Homestead & Rollback estimate for 10 yr. 1.2 mill property tax road levy. 2024 marks 10th & final collection year of levy.
HOMESTEAD & ROLLBACK	332-0040-40025	18,145.00	County Auditor's latest property tax/Homestead & Rollback estimate for 10 yr. 1.2 mill property tax road levy. 2024 marks 10th & final collection year of levy.
ADVANCE IN FROM GENERAL FUND	332-0090-80201	861,000.00	Advance In from the General Fund will be necessary each year to be able to start work prior to construction season. 2nd half collections generally do not get distributed by County until August each year well into the the construction season. The advance will be returned after full collections are realized and the previous year's construction project is completed.
TOTAL ESTIMATED RECEIPTS		<u>1,718,800.00</u>	

<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
CONSTRUCTION	332-0473-56881	(729,000.00) A	Estimated Construction amount after estimated engineering and inspection services are considered. Can be amended once engineering costs known.
ENGINEERING/INSPECTION	332-0473-56883	(111,373.00) A	Estimated engineering and inspection costs based on current engineering contract and a 7% inspection cost estimate on \$729,000 in construction.
COUNTY AUDITOR FEES	332-0880-54278	(17,000.00)	Estimated cost of collections of property taxes charged by County Auditor
ADVANCE OUT	332-9999-80185	(1,722,000.00)	Return of the 2023 PY advance for \$861,000 + 2024 advance of \$861,000 will be required to be returned once all tax receipts are collected and projects paid for that year. Repayment of a one year advance is expected to occur in the first few months following the end of a fiscal year.
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(2,579,373.00)</u>	

ESTIMATED 1/1/2024 CASH BALANCE	1,001,372.22 B
TOTAL ESTIMATED RECEIPTS	1,718,800.00
TOTAL APPROPRIATIONS BASED ON ESTIMATES	<u>(2,579,373.00)</u>
ENDING ESTIMATED CASH BALANCE 12/31/2024	<u>140,799.22</u>

**Note:**

A - It is anticipated that the Construction and inspection costs would be split by 4 wards pursuant to Service Director's road plan. The Engineer's office historically tracks the locations and by ward of the work performed.

B- The estimated January 1, 2024 beginning cash balance assumes all budgeted receipts and expenses in 2023 are received and paid in its entirety with the exception of not returning \$861,000 in an outstanding advance which is anticipated to occur in the first few months of 2024. Actual cash balances may vary significantly based on change orders or if projects are delayed or invoices are not submitted timely. This fund is tied to property tax levy receipts.

Any remaining funds in the Road Levy Fund as of December 31, 2024 can be appropriated by Council through a budget amendment in 2025 or future years. Small fund balances are generally left on an annual basis to help fund or cover potential change orders, excess unexpected through the competitive bid process, fluctuation in property tax receipts or property values, etc. 2024 also marks the last collection year of the existing 10 year road levy. On November 7, 2023, the electorate renew the levy for an additional 10 years. 2034 will mark the last collection year of the renewed levy.

333

ROAD CAPITAL  
IMPROVEMENT FUND

FUND 333

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
MVL PERMISSIVE TAX	333-0012-40030	282,974.00	Estimated MVL permissive Tax. Taxes distributed through Medina County.	
INTERGOV - COUNTY (CDBG GRANT)	333-0041-40102	121,500.00	City Gross-up -CDBG Medina County Grant (McKinley/Garfield)	121,500.00
			Less Amt Received as of 10/11/2023	0.00
			Total Remaining Grant Award Due	<u>121,500.00</u>
TRANSFER IN FROM GF - REALLOCATED CABLE VSP FEES	333-0090-80101	56,259.00	G Resolution #114-2021 allocates 15% of VSP fees to the General Fund to be transferred to the Road Improvement Fund (for the 2024 road improvement projects).	
TRANSFER IN FROM GF	333-0090-80101	1,943,741.00	G Recommended GF set aside for road improvements less VSP fees above. Set aside is projected as part of the City's Fund Balance Reserve Policy and planned for 2024-2028 road improvement projects.	
TOTAL ESTIMATED RECEIPTS		<u>2,404,474.00</u>		

<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>	
SIB LOAN INTEREST	333-0001-58700	0.00	SIB Loan Interest total (City Share) per Schedule III	290,454.31
			2019-2022 Exp	(80,561.39)
			2023 Exp thru 10/11/2023	(10,056.51)
			PO submitted Oct 2017 (for 2020-2028) less Exp thru 10/11/2023	(199,836.41)
			Remaining Budget Available for Exp	<u>0.00</u>
HADCOCK RD PHASE II - EST OPWC LOAN PAY	333-0001-58800	(10,463.12)	Per OPWC Final OPWC Completion Report 0% \$261,578.07 loan for 25 yrs. Annual debt service amount required based on 25 year payoff schedule. Maturity is Fiscal Year 2038 (or 2039 if using the revamped COVID 19 loan schedule).	
BEVERLY/MAGNOLIA/ - EST OPWC LOAN PAY	333-0001-58830	(5,233.08)	Per OPWC Final OPWC Completion Report 0% \$104,661.40 loan for 20 yrs. Annual debt service amount required based on 20 year payoff schedule. Maturity is Fiscal Year 2040.	
SKYVIEW DRIVE PH II - EST OPWC LOAN PAY	333-0001-58831	(8,372.60)	OPWC Loan Application for Skyview Dr PH II - Maximum \$167,452. Final loan amount will depend upon the final loan amounts drawn down to pay project costs. Annual debt service amount will be required after completion based on 20 year payoff schedule. Maturity is currently anticipated to be Fiscal Year 2044.	
MAGNOLIA PH II - EST OPWC LOAN PAY	333-0001-58832	(8,000.00)	OPWC Loan Application for Magnolia PH II - Maximum \$160,000. Final loan amount will depend upon the final loan amounts drawn down to pay project costs. Annual debt service amount will be required after completion based on 20 year payoff schedule. Maturity is currently anticipated to be Fiscal Year 2045.	
MCKINLEY/GARFIELD-CONSTR/CDBG	333-0318-56881	(121,500.00)	C Construction estimate (CDBG Grant Portion only) - Gross-up	121,500.00
			2023 Exp + o/s encumbrances thru 10/11/2023	0.00
			Remaining Budget Available for Exp	<u>121,500.00</u>
MCKINLEY/GARFIELD-ENG/INSP	333-0318-56883	(7,000.00)	C Engineering & Inspection estimate	20,000.00
			2023 Exp + o/s encumbrances thru 10/11/2023	(13,000.00)
			Remaining Budget Available for Exp	<u>7,000.00</u>
ENGINEERING/CONTRACT ADMINISTRATION	333-0410-56883	(150,000.00)	Eng/Insp Costs for 2024 general projects including residential program	150,000.00
			Remaining Budget Available for Exp	<u>150,000.00</u>

FUND 333

TRANSACTIONAL COSTS SIB LOAN	333-0431-56239	0.00	10K transactional costs for SIB loan to be 20% local costs Less 2019-2022 Exp 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	2,000.00 (714.81) (1,285.19) -
N CARP RDS SET ASIDE	333-0431-56881	(783,030.47)	2010-2015 Set Aside Res#80-12,126-12,98-13,16-14 & 108-14 Upfront local Cost Share Invoiced to City in 2018 Less City portion paid from 347-0424-56881 as of 9/24/18 Less County portion paid from 347-0424-56880 as of 9/24/18 Add back County portion paid for additional Eng Less Reallocated Appropriations for additional City R-O-W 2020 Less potential 2020 Change Order City Share by 12/31/2020 Less remaining PO set aside as of 10/11/2023 Additional local share for contingency & change orders Proposed/Potential additional set aside in 2024	2,715,000.00 (3,256,830.51) 77,575.45 657,563.81 315.96 (4,420.92) (24,913.69) (193,624.71) 812,365.08 783,030.47
N. CARPENTER ENGINEER/CONSULTANT	333-0431-56883	(108,728.16)	Engineer Consultant Cost Est for N. Carp Rd-Sept 2013 Traffic Study for Boston Rd - Pat McNamara May 2, 2013 Additional N Carpenter Services - Per Paul 12/14/16 email Less expired appropriations not reappropriated Sept 2017 Additional Approp for CVE/TMS Services - per 2 emails fr Less Exp 2013-2020 Appropriation Reallocation in 2020 from savings on Asphalt Prog 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	50,000.00 7,400.00 23,873.00 (3,078.41) 77,000.00 (76,002.43) 29,536.00 0.00 108,728.16
SUBSTATION ROAD CONSTRUCTION	333-0452-56881	(500.00)	Estimated local share per Engineer (County info needed) 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	25,000.00 (24,500.00) 500.00
PEARL ROAD LOCAL SHARE	333-0464-56881	(400,000.00)	Estimated local cost share Contingency Set Aside Less 2022 Exp 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	2,450,620.00 400,000.00 (2,450,620.00) 0.00 400,000.00
PEARL ROAD LOCAL ENGINEERING/INSPECTION	333-0464-56883	0.00	Estimated local cost share Approp Reallocation to increase June 2021 Less 2021 Exp Less 2022 Exp 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	352,575.40 15,000.00 (294,365.32) (53,987.82) (19,222.26) 0.00
ROAD IMPROVEMENTS (GENERAL) <i>For Main Roads and other roads/items not otherwise covered by Road Levy or SCM&amp;R gas taxes in neighborhoods</i>	333-0474-56870	(475,000.00)	D 2024 Concrete/Asphalt Neighborhood Road Improvement Program Crack seal program Miscellaneous general road improvements or repair General Road Improvements Note 2024 residential program will include road rehabilitation and concrete panel replacements. Will be funded through road levy dollars, additional gas tax distributions and income tax reserves for this program. In total, the 2024 residential estimated road program cost = \$1.5 million (3 different Funds). Actual Construction Costs expected to be approx. \$1.3 million. Funds #332, #117 & #333. The Road Improvement Funds (Fund #333) to be used last in order of funding.	121,000.00 50,000.00 304,000.00 475,000.00
SKYVIEW DRIVE CONSTRUCTION (2022)	333-0486-56881	(16,331.72)	C Construction Costs - local Share Less 2022 Exp 2023 Exp + o/s encumbrances thru 10/11/2023	267,340.16 (211,206.56) (39,801.88) 16,331.72

2024 Neighborhood Road (Asphalt and C	
	<b>Fund 332</b>
Engineering/Inspections	111,373
Construction	729,000

FUND 333

SKYVIEW DRIVE ENGINEERING/INSPECTIONS	333-0486-56883	(98,566.92)	C Eng/Inspection Costs - local Share 100% design eng upfront costs to occur in 2021/2022 before grant aw Less 2022 Exp 2023 Exp + o/s encumbrances thru 10/11/2023	42,773.83 89,398.00 (24,573.31) (9,031.60) <u>98,566.92</u>
SKYVIEW DRIVE CONTINGENCY (2022)	333-0486-56884	(26,734.01)	C Eng/Inspection Costs - local Share 2023 Exp + o/s encumbrances thru 10/11/2023	26,734.01 0.00 <u>26,734.01</u>
MAGNOLIA DR PH II CONSTRUCTION	333-0556-56881	(145,274.13)	E Construction Costs City share of Estimate Magnolia Rd Ph II 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	145,274.13 0.00 <u>145,274.13</u>
MAGNOLIA DR PHASE II ENG/INSPECTIONS	333-0556-56883	(91,681.55)	E Engineering/Inspection Costs City share of Estimate Magnolia Rd Ph. 100% engineering upfront costs for plans to occur in 2023 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	23,820.46 82,965.00 (15,103.91) <u>91,681.55</u>
MAGNOLIA DR PHASE II CONTINGENCY	333-0556-56884	(14,527.41)	E Contingency Costs City share of Estimate Magnolia Rd Ph II 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	14,527.41 0.00 <u>14,527.41</u>
PEPPERWOOD DR CONSTRUCTION	333-0557-56881	(727,660.72)	B Construction Costs City share of Estimate Pepperwood Dr 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	727,660.72 0.00 <u>727,660.72</u>
PEPPERWOOD DR ENG/INSPECTIONS	333-0557-56883	(237,749.28)	B Engineering/Inspection Costs City share of Estimate Pepperwood Dr 100% engineering upfront costs for plans to occur in 2024 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	116,278.28 121,471.00 0.00 <u>237,749.28</u>
PEPPERWOOD DR CONTINGENCY	333-0557-56884	(130,280.00)	B Contingency Costs City share of Estimate Pepperwood Dr 2023 Exp + o/s encumbrances thru 10/11/2023 Remaining Budget Available for Exp	130,280.00 0.00 <u>130,280.00</u>
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(3,566,633.18)</u>		
ESTIMATED JAN 1, 2024 CASH BALANCE	13,041,714.90	A		
TOTAL ESTIMATED RECEIPTS	2,404,474.00	G		
TOTAL APPROPRIATIONS BASED ON ESTIMATES	<u>(3,566,633.18)</u>			
ENDING 12/31/2024 ESTIMATED CASH BALANCE	<u>11,879,555.72</u>	H		

Notes:

**A** - The unencumbered cash balance as of 10/11/2023 plus anticipated MVL permissive tax receipts to be collected through December 31, 2023; less \$88,490.79 in engineering unencumbered expenses; less anticipated OPWC loan payments of \$5,231.57 & 26,16.54, and less general unencumbered patch/concrete road expenses of \$412,276.22.

**B** - Project is expected to be completed in late 2024 or early 2025. Pepperwood Drive Phases I & II total project is a major rehabilitation of Pepperwood Drive from Wolff Drive to Grafton Road, including all intersections for approximately 5,500 linear feet. Project includes concrete milling, joint/slab/curb repairs, interlayer and 3" asphalt overlay. Sidewalks and storm catch basins will be reconstructed or replaced as needed. Total estimated costs for the project per the September 18, 2023 Engineer estimate = \$1,632,719. City has submitted for a \$658,500 OPWC grant and City local share was estimated to be \$974,219. The \$974,219 does exclude the temporary upfront funding needed to engineer the project prior to July 1, 2024 anticipated grant award. No construction bid award can occur until after the City secures OPWC grant funding and executes the necessary agreements. This process is currently expected to take place in July of 2024. City share only will be accounted for in Fund #333 above. OPWC share will be accounted for in Fund #375. Separate Legislation is also required to establish the OPWC Pepperwood Dr Improvement Fund #375 and is expected to be presented with other

**FUND 333**

legislation pieces pertaining during the 2024 budget proposal.

**C** - Sky View Drive Phase 2 Project is near completion at the time this budget was compiled and is a major rehabilitation of Sky View Drive from Woodhollow to Boston Road, including all intersections for approximately 2,900 linear feet. Project includes concrete milling, joint/slab/curb repairs, interlayer, and 3" asphalt overlay. Storm catch basins and sidewalks will be reconstructed or replaced as needed. Total cost is currently estimated at \$1,126,438, with City applying for a \$622,138 OPWC grant and a \$167,452 - 0% interest loan. If successful, City cost share will equal \$336,848, which is included above in the Road Improvement Fund #333. OPWC share is accounted for in Fund #373, the OPWC Sky View Dr Fund #373.

**D** - The City plans to spend \$1,508,373 on the 2024 neighborhood road improvement program, including concrete panel replacements. Details of the 2024 program have not yet been finalized and will be presented to Council at a later date. The ten year road levy generates an estimated \$857,800 annually for neighborhood road improvements. In 2024, the City plans to use some additional gas taxes and some General Fund transfers to fund this program at these levels. This level of expansion is possible for 2024, due to increase in the gas tax rate a couple of years ago and the City's fund balance reserve policy. The City's engineer and Service Director will need to do an up-to-date assessment of the roads before the actual roads are proposed to City Council for this program. The City also added an additional \$50,000 for a crack sealing program.

**E** - The Magnolia Drive Phase II Improvement project is expected to begin in 2024. The City also received an OPWC Grant Award of \$665,000 and an OPWC 0% interest loan for \$160,000 (20 year maturity) for this project. The Magnolia Road Phase II Improvement Project will include the removal and replacement of concrete pavement, slabs, joints and curbs as required. The existing concrete surface will be milled, followed by repairs and surface treatment with a chip seal, followed by installation of 3" asphalt concrete overlay. Project also includes some deteriorated sidewalk replacements, ADA compliant crosswalks and curb ramps, etc. The total project length is approximately 2,650 lineal feet (about 50 feet east of Judita Drive to Sunflower Drive). Total estimated costs per the September 1, 2022 Engineer estimate = \$1,008,622. Anticipated City share of \$183,622 is accounted for in Fund #333 above. The \$183,622 does exclude the \$82,965 in temporary upfront funding for engineer design and supplemental services prior to the OPWC grant/loan award. The City share only is accounted for in Fund #333 above. The OPWC share will be accounted for in Fund #374.

**G** - Set asides and transfers are contingent upon income tax collections at or above estimated amounts. The budgeted set asides are subject to income tax collections in 2024 and may be significantly reduced or increased if significant unexpected changes were to occur.

**H** - Amount projected to be available in 2025 and beyond if estimated receipts are received by the end of December 31, 2024. This money, if available, can be used to help reduce City future debt obligations for road projects, such as South Carpenter, Laurel/Maxwell intersection, Center Road, Rt 303 widening of slip ramp to N Carpenter, etc. or also to go to fund additional concrete repair and future road projects/new projects, etc.

**Note:** The Pearl Road Improvement Project is ongoing but the remaining grant portions are not included above. It was excluded from the original January 1, 2024 budget proposal because cost and grant information is being received and processed monthly during 2023. Once the grant and related project expenses are recorded and reconciled as of December 31, 2023, the plan is to add back into the 2024 budget the estimated receipts and expenditures that will occur in 2024 and after. This amendment is expected to be presented to City Council legislatively sometime in February 2024. The total Pearl Road Improvement Project is currently estimated at approximately \$6.6 million, with about \$4.07 million coming from Federal or State Grants. The State of Ohio is leading the construction project.

Note: The 2024 proposed budget as stated above - suggests spending down more \$ on annualized basis than what can be generated through GF cash reserves/transfers to handle various road issues. Keep in mind that the above amounts do exclude the road levy estimated proceeds of \$857,800 designated for neighborhood roads that are accounted for in a different fund. It also excludes any gas tax in the Streets Fund #117 used for road improvements. The practice of spending reserves and underfunding operations is not a long term sustainable plan, however, it can be acceptable if handled properly and sufficient reserves remain in place to handle unforeseen emergencies or unexpected economic factors in the future.

The City infrastructure needs far exceed what is shown on this budget and more than likely will require a permanent revenue source to address the roads any faster than the current process. Many roads are now approx. 40-50 years old and are beyond most of their useful lives. The City's Road Levy assists the City in addressing some of these road needs but the City must continue to work within its remaining funding sources and expand on our relationships with the Federal and State Government to obtain as many outside revenue sources as possible for road improvements on the main roads. Road levy dollars can only be used on neighborhood roads and thus cannot be used on the City's main roads. The City is receiving additional gas tax distributions from the State of Ohio to also assist the City in improving roads throughout the City. This has helped to lift some of the funding burden, but hasn't resolved it. Regardless, we will look at other innovative funding mechanisms to help sustain a longer term road improvement plan. We will also continue to seek and obtain available State and Federal financial assistance in the future to achieve "the most bang for their buck." and take some of the financial burden off our community. It should also be noted that General Fund monies transferred to this fund over the past 13 years may be under pressure starting in 2024 due to the expiring road levy, need to fund department operational expenses will grow, and the ever continued need to improve buildings. The renewal of the road levy for an additional 10 years will be an Issue included in the Nov 7, 2023 General Election. See operational department funding graphs.



Concrete) Proposed Funding Plan

Fund 117	Fund 333	Total
70,000	27,000	208,373
450,000	121,000	1,300,000

Residential Road \$1.2 million + \$100K concrete road panel program

0.15555556 0.223140496







334

TRAFFIC CONTROL  
FUND



**335**

**Public Square Improvement  
Fund**

2024 Public Square Capital Projects Budget Explanation

10/11/2023

FUND 335

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
DONATIONS	335-0052-40192	0.00	
TOTAL ESTIMATED RECEIPTS		<u>0.00</u>	

<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
TRANSFER OUT TO FUND #300	335-0999-80180	(12,297.56) B	This fund is no longer needed as the City's Capital Improvement Fund #300 can be used for this purpose. Recommendation is to transfer out remaining cash balance of this fund to the Capital Improvement Fund #300 pursuant to ORC Section 5705.14 (B). Subsequently, the plan would be to formally close this fund in FY 2025 off the City books.
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(12,297.56)</u>	

JAN 1, 2024 EST CASH BALANCE	12,297.56 A
TOTAL ESTIMATED RECEIPTS	0.00
TOTAL APPROPRIATIONS BASED ON ESTIMATES	<u>(12,297.56)</u>
ENDING 12/31/2024 ESTIMATED CASH BALANCE	<u>0.00</u>

**Notes:**

A Unencumbered balance as of 10/11/2023.

B Pursuant to ORC 5705.14 (b) the unexpended balance in any specific permanent improvement fund, other than a bond fund, after the payment of all obligations incurred in the acquisition of such improvement, shall be transferred to the sinking fund or bond retirement fund of the subdivision; provided that if such money is not required to meet the obligations payable from such funds, it may be transferred to a special fund for the acquisition of permanent improvements, or, with the approval of the court of common pleas of the county in which such subdivision is located, to the general fund of the subdivision.

339

FIRE IMPROVEMENT  
FUND

FUND 339

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
TOTAL ESTIMATED RECEIPTS		<u>0.00</u>	
<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
FIRE STATION IMPROVEMENTS:	339-0437-56881	(79,618.16)	<b>B</b> Related to future Fire Station Improvements
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(79,618.16)</u>	
JAN 1, 2024 EST CASH BALANCE		79,618.16	<b>A</b>
TOTAL ESTIMATED RECEIPTS		0.00	
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(79,618.16)</u>	
ENDING 12/31/2024 EST CASH BALANCE PROJ		<u>0.00</u>	

**Note:**

**A** Unencumbered Cash Balance as of October 11, 2023.

**B** These remaining funds are available for capital improvements pertaining to the Division of Fire. The current plan is to spend these monies on future Fire Station Improvements or equipment. All of the funds set aside for future Fire Station Improvements are also expected to be paid from the Fire Station Construction Fund #359 (bond proceeds only) & the capital subfund #964 of the Fire Fund #115.



353

I-71 / RT 303 IMPROVEMENT  
FUND

2024 I-71/303 Enhancement Capital Project Budget Explanation

10/11/2023

FUND 353

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
TRANSFER FROM GF/OTHER FINANCING SOURCES	353-0090-80185	0.00	Other Sources not yet designated by Council
TOTAL ESTIMATED RECEIPTS		<u>0.00</u>	

<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
TRANSFER OUT TO FUND #300	353-0999-80180	(3,895.03)	<b>B</b> This fund is no longer needed as the City's Capital Improvement Fund #300 can be used for this purpose. Recommendation is to transfer out remaining cash balance of this fund to the Capital Improvement Fund #300 pursuant to ORC Section 5705.14 (B). Subsequently, the plan would be to formally close this fund in FY 2025 off the City books.
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(3,895.03)</u>	
JAN 1, 2024 EST CASH BALANCE		3,895.03	<b>A</b>
TOTAL ESTIMATED RECEIPTS		0.00	
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(3,895.03)</u>	
ENDING 12/31/2024 ESTIMATED CASH BALANCE		<u>0.00</u>	

Notes:

**A** Unencumbered balance as of 10/11/2023.

**B** Pursuant to ORC 5705.14 (b) the unexpended balance in any specific permanent improvement fund, other than a bond fund, after the payment of all obligations incurred in the acquisition of such improvement, shall be transferred to the sinking fund or bond retirement fund of the subdivision; provided that if such money is not required to meet the obligations payable from such funds, it may be transferred to a special fund for the acquisition of permanent improvements, or, with the approval of the court of common pleas of the county in which such subdivision is located, to the general fund of the subdivision.

**359**

**Fire Station  
Construction Fund**

2024 Fire Station Construction Fund Budget Explanation

10/11/2023

FUND 359

<b>ESTIMATED RECEIPTS:</b>	<b>ACCOUNT CODE</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>
BOND PROCEEDS	359-0001-41400	12,000,000.00	On May 2, 2023 the electorate approved a \$12,000,000 bond issue to construct a Fire Station. This Fund will account for the bond proceeds and related expenditures of the construction, furnishing and equipping of the Fire Station. The vote was certified by the Board of Elections on May 23, 2023, with a 4033-2233 vote in favor of the issue. Bond issuance timetable is currently anticipated to occur in first half of 2024.
INTEREST	359-0051-40166	0.00	At this time no estimated receipts for the 2024 interest was included in this budget proposal. Once a tentative draw down construction schedule is presented, an estimated interest receipt will be added to the budget. The Finance Director currently anticipates this schedule to be received in the first half of 2024.
TOTAL ESTIMATED RECEIPTS		<u>12,000,000.00</u>	

<b>APPROPRIATIONS:</b>	<b>ACCOUNT CODE</b>	<b>AMOUNT</b>	<b>EXPLANATION</b>
CONSTRUCTION - FIRE STATION	359-0437-56881	(12,000,000.00)	Approp (Bond Proceeds only for Construction) 12,000,000.00 Less 2023 Exp + o/s encumb thru 10/11/2023 0.00 Remaining approp balance <u>12,000,000.00</u>
CONTINGENCY	359-0437-56884	0.00	If Interest is received, the plan is to use interest proceeds for potential contingencies for the project.
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(12,000,000.00)</u>	

JAN 1, 2024 EST CASH BALANCE	0.00	<b>A</b>
TOTAL ESTIMATED RECEIPTS	12,000,000.00	
TOTAL APPROPRIATIONS BASED ON ESTIMATES	<u>(12,000,000.00)</u>	
ENDING 12/31/2024 ESTIMATED CASH BALANCE	<u>0.00</u>	

**Notes:**  
**A** Unencumbered balance as of 10/11/2023.

**360**

**Brunswick Lake  
Improvement Fund**

FUND 360

<u>ESTIMATED RECEIPTS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
<b>TOTAL ESTIMATED RECEIPTS</b>		<u><u>0.00</u></u>	
<u>APPROPRIATIONS:</u>	<u>ACCOUNT CODE</u>	<u>AMOUNT</u>	<u>EXPLANATION</u>
INSPECTIONS BRUNSWICK LAKE TRAIL PH3	360-0812-56248	(61,929.00)	Estimated Approp 34,000.00 Approp Reallocate to R-O-W (Aug 2022) (125.00) Approp Reallocation May 2023 28,054.00 Less 2023 Exp + o/s encumb as of 10/11/2023 0.00 Remaining approp bal <u>61,929.00</u>
CONSTRUCTION BRUNSWICK LAKE TRAIL PH3	360-0812-56881	(513,521.40)	Estimated Approp 565,537.05 Approp Reallocation May 2023 (52,015.65) Less 2023 Exp + o/s encumb as of 10/11/2023 0.00 Remaining approp bal <u>513,521.40</u>
RIGHT-OF-WAY BRUNSWICK LAKE TRAIL PH3	360-0812-56882	0.00	Estimated Approp 30,575.00 Less 2021 Exp (1,350.00) Approp Reallocate from Insp to R-O-W (Aug 2022) 125.00 Approp Reallocation May 2023 (13,160.50) Less 2022 Exp 0.00 Less 2023 Exp + o/s encumb as of 10/11/2023 (16,189.50) Remaining approp bal <u>0.00</u>
ENGINEERING BRUNSWICK LAKE TRAIL PH3	360-0812-56883	(27,122.15)	Estimated Approp 82,839.00 Less 2022 Exp (32,797.29) Approp Reallocation May 2023 37,122.15 Less 2023 Exp + o/s encumb as of 10/11/2023 (60,041.71) Remaining approp bal <u>27,122.15</u>
<b>TOTAL APPROPRIATIONS BASED ON ESTIMATES</b>		<u><u>(602,572.55)</u></u>	
JAN 1, 2024 EST CASH BALANCE		602,572.55	<b>A</b>
TOTAL ESTIMATED RECEIPTS		0.00	
TOTAL APPROPRIATIONS BASED ON ESTIMATES		<u>(602,572.55)</u>	
ENDING 12/31/2024 ESTIMATED CASH BALANCE		<u><u>0.00</u></u>	<b>1 ** IMPORTANT ** See footnote below</b>

**Future Budget Considerations:**

**A** Unencumbered Fund balance as of 10/11/2023.

**1 Footnote:** The City has received full collection on the outstanding note receivable with Drees as of September 26, 2018. The remaining funds are available for municipal projects at Brunswick Lake and related development. On April 12, 2021, City Council expanded the purpose of the Brunswick Lake Fund to include expenditures relating to increasing connectivity and accessibility to the Brunswick Lake Park via Res #39-2021. This resulted in the funds remaining in Fund #360 to be dedicated towards the completion of Phase 3 of the Plum Creek trail to connect into Brunswick Lake. Excess City funds for other phases of the trail or those in excess of Fund #360 on Phase 3, may also be charged to the City's Capital Improvement Fund #300 and the Park Improvement Fund #341. Ultimately, if Council decides these funds are no longer needed for said purpose, the fund will be closed and remaining monies will be transferred pursuant to ORC 5705.14. The City is has been working with the Medina County Park District on the future development of Brunswick Lake Park for the past several years.

# Departmental Capital Listing

Fund/Department	Sub Fund#
<b>#001 General Fund:</b>	
City Council	<b>901</b>
Mayor	<b>902</b>
City Manager	<b>903</b>
Information Technology	<b>904</b>
Engineering	<b>907</b>
Building Department	<b>908</b>
Administrative Services	<b>909</b>
Economic Development	<b>910</b>
Animal Control	<b>912</b>
Law Department	<b>913</b>
Finance Department	<b>914</b>
Income Tax Department	<b>915</b>
Parks & Recreation Director	<b>916</b>
General Fund Administration	<b>918</b>
Planning	<b>919</b>
Board of Building Appeals	<b>920</b>
Board of Zoning Appeals	<b>921</b>
Board of Civil Service	<b>922</b>
#110 Court Computerization	<b>951</b>
#115 Division of Fire	<b>952</b>
#117 Service	<b>953</b>
#120 Brunswick Transit Alternative	<b>954</b>
#123 Brunswick Area Television	<b>956</b>
#131 Recreation Center	<b>958</b>
#223 Refuse	<b>959</b>
#127 Parks	<b>960</b>
#114 Division of Police	<b>961</b>
#224 Storm Water Equipment Only	<b>963</b>
#115 Fire Station-Local Share Only	<b>964</b>

# Departmental Five Year Capital Budget Plans



**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 901 Council**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 39,339.48	\$ 36,339.48	\$ 36,339.48	\$ 36,339.48	\$ 36,339.48
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	3,000.00	-	-	-	-
<b>Estimated Ending Balance</b>	<b>\$ 36,339.48</b>	<b>\$ 36,339.48</b>	<b>\$ 36,339.48</b>	<b>\$ 36,339.48</b>	<b>\$ 36,339.48</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
<b>Computer and Related Equipment:</b>					
2 Computer Replacements**	2,400.00				
Lap-Top Computers (Council)					
2 Additional Monitors					
<b>Other:</b>					
Digital Recording Equipment***	600.00				
Headphones/Miscellaneous					
Assistant Clerk Office Chair					

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 902 Mayor**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 25,736.50	\$ 24,336.50	\$ 22,836.50	\$ 22,836.50	\$ 22,836.50
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	1,400.00	1,500.00	-	-	-
<b>Estimated Ending Balance</b>	<b>\$ 24,336.50</b>	<b>\$ 22,836.50</b>	<b>\$ 22,836.50</b>	<b>\$ 22,836.50</b>	<b>\$ 22,836.50</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Computers/Monitors	1,400.00	1,500.00	-	-	

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 903 City Manager**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 44,702.08	\$ 42,202.08	\$ 42,202.08	\$ 41,402.08	\$ 41,402.08
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	2,500.00	-	800.00	-	-
<b>Estimated Ending Balance</b>	<b>\$ 42,202.08</b>	<b>\$ 42,202.08</b>	<b>\$ 41,402.08</b>	<b>\$ 41,402.08</b>	<b>\$ 41,402.08</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Exec Asst to City Manager - Computer Replacement	2,500.00				
City Manager - Computer Replacement					
Printer					
Software (Adobe)			800.00		
Office Chair					

**Five Year Capital Purchase Plan**  
**Sub Fund - 904 Information Technology**

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 304,758.55	\$ 345,758.55	\$ 368,258.55	\$ 264,258.55	\$ 254,258.55
Add: Set-Asides	100,000.00	90,000.00	75,000.00	50,000.00	50,000.00
Less: Capital Purchases	59,000.00	67,500.00	179,000.00	60,000.00	-
<b>Estimated Ending Balance</b>	<b>\$ 345,758.55</b>	<b>\$ 368,258.55</b>	<b>\$ 264,258.55</b>	<b>\$ 254,258.55</b>	<b>\$ 304,258.55</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
replacement servers	50,000.00				
replacement san			65,000.00		
Network switches			75,000.00		
Network office, email etc. software				60,000.00	
Computers/software/hardware		7,500.00	4,000.00		
Backup solution hardware			35,000.00		
firewall/Security Applications/san		35,000.00			
SSI/VIP Upgrade		25,000.00			
replacement Wi-Fi units	9,000.00				

Five Year Capital Purchase Plan

Sub Fund - 907 Engineering - Consulting City Engineer

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 26,252.81	\$ 26,252.81	\$ 26,252.81	\$ 26,252.81	\$ 24,152.81
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	-	-	-	2,100.00	-
<b>Estimated Ending Balance</b>	<b>\$ 26,252.81</b>	<b>\$ 26,252.81</b>	<b>\$ 26,252.81</b>	<b>\$ 24,152.81</b>	<b>\$ 24,152.81</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
<b>Computer Technology</b>					
Computer & monitor				2,100.00	
Large Format Plotter/Copier					
<b>Office Equipment</b>					
Furniture Replacement					
File Cabinets*					
Miscellaneous Office Equipment					

**Five Year Capital Purchase Plan**  
**Sub Fund - 908 Building Department**

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 146,275.93	\$ 96,475.93	\$ 95,475.93	\$ 91,475.93	\$ 57,475.93
Add: Set-Asides	10,000.00	-	-	-	-
Less: Capital Purchases	59,800.00	1,000.00	4,000.00	34,000.00	38,500.00
<b>Estimated Ending Balance</b>	<b>\$ 96,475.93</b>	<b>\$ 95,475.93</b>	<b>\$ 91,475.93</b>	<b>\$ 57,475.93</b>	<b>\$ 18,975.93</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
<b>Vehicles - Replacement</b>				34,000.00	35,000.00
Computers	3,600.00		3,000.00		3,500.00
Software	55,000.00				
<b>Office (chairs)</b>	1,200.00	1,000.00	1,000.00		

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 909 Administrative Services**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 17,343.69	\$ 17,343.69	\$ 16,043.69	\$ 14,593.69	\$ 14,593.69
Add: Set-Asides					
Less: Capital Purchases	-	1,300.00	1,450.00	-	-
<b>Estimated Ending Balance</b>	<b>\$ 17,343.69</b>	<b>\$ 16,043.69</b>	<b>\$ 14,593.69</b>	<b>\$ 14,593.69</b>	<b>\$ 14,593.69</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Computer Replacements		1,300.00	1,450.00		

**Five Year Capital Purchase Plan  
Sub Fund - 910 Economic Development**

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 32,748.56	\$ 30,248.56	\$ 30,248.56	\$ 5,248.56	\$ 5,248.56
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	2,500.00	-	25,000.00	-	-
<b>Estimated Ending Balance</b>	<b>\$ 30,248.56</b>	<b>\$ 30,248.56</b>	<b>\$ 5,248.56</b>	<b>\$ 5,248.56</b>	<b>\$ 5,248.56</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
<b>Computer Technology*</b>					
Computer/Tablet	2,000.00				
Mobile Electronics	500.00				
Monitor					
Office Equipment					
Office Chair					
Adm Vehicle Replacement			25,000.00		



Five Year Capital Purchase Plan

Sub Fund - 912 Animal Control

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 61,171.79	\$ 63,671.79	\$ 26,671.79	\$ 29,171.79	\$ 31,671.79
Add: Set-Asides	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
Less: Capital Purchases	-	39,500.00	-	-	-
<b>Estimated Ending Balance</b>	<b>\$ 63,671.79</b>	<b>\$ 26,671.79</b>	<b>\$ 29,171.79</b>	<b>\$ 31,671.79</b>	<b>\$ 34,171.79</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Replacement Vehicle		37,000.00			
Computer software cages & traps		1,250.00			
vacuum cleaner					
Computer		1,250.00			
Pistol					
Printer					
Body Armor					
Appliances (Washer)					

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 913 Law Department**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 48,223.68	\$ 48,223.68	\$ 48,223.68	\$ 46,723.68	\$ 46,723.68
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	-	-	1,500.00	-	-
<b>Estimated Ending Balance</b>	<b>\$ 48,223.68</b>	<b>\$ 48,223.68</b>	<b>\$ 46,723.68</b>	<b>\$ 46,723.68</b>	<b>\$ 46,723.68</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Computer & monitor replacement office chairs			1,500.00		

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 914 Finance Department**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 95,613.65	\$ 88,763.65	\$ 53,763.65	\$ 48,588.65	\$ 44,913.65
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	6,850.00	35,000.00	5,175.00	3,675.00	3,700.00
<b>Estimated Ending Balance</b>	<b>\$ 88,763.65</b>	<b>\$ 53,763.65</b>	<b>\$ 48,588.65</b>	<b>\$ 44,913.65</b>	<b>\$ 41,213.65</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Misc. equipment Calculators/Electric Staplers	400.00	400.00	450.00	500.00	500.00
Computer Replacements*	4,500.00	4,800.00	3,200.00	1,600.00	1,600.00
Computer Monitors	650.00	650.00	875.00	875.00	900.00
Check Printer Replacements					
Cash Receipt Printers					
Cash Receipt Drawer (extra Cash Register)		3,500.00			
Office Furniture	1,300.00	650.00	650.00	700.00	700.00
Financial Software Upgrade & Equip		25,000.00			

**Five Year Capital Purchase Plan**  
**Sub Fund - 915 Income Tax Department**

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 62,301.29	\$ 59,251.29	\$ 35,451.29	\$ 32,351.29	\$ 29,251.29
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	3,050.00	23,800.00	3,100.00	3,100.00	3,200.00
<b>Estimated Ending Balance</b>	<b>\$ 59,251.29</b>	<b>\$ 35,451.29</b>	<b>\$ 32,351.29</b>	<b>\$ 29,251.29</b>	<b>\$ 26,051.29</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Software Upgrades/E File/EPAY		15,000.00			
Computer/Monitor Replacements	1,600.00	8,000.00	1,600.00	1,600.00	1,600.00
Miscellaneous Office equipment/Calculators	800.00	800.00	850.00	850.00	900.00
Office Furniture (Chairs/Cabinets & Desks)	650.00		650.00	650.00	700.00

**Five Year Capital Purchase Plan**  
**Sub Fund - 916 Parks & Recreation Director**

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 19,054.63	\$ 19,054.63	\$ 19,054.63	\$ 19,054.63	\$ 17,554.63
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	-	-	-	1,500.00	-
<b>Estimated Ending Balance</b>	<b>\$ 19,054.63</b>	<b>\$ 19,054.63</b>	<b>\$ 19,054.63</b>	<b>\$ 17,554.63</b>	<b>\$ 17,554.63</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Computer/Monitor/Software				1,500.00	
Laptop					
Vehicle					

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 918 General Fund Administration**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 686,812.15	\$ 661,812.15	\$ 636,812.15	\$ 611,812.15	\$ 586,812.15
Add: Set-Asides	30,000.00	30,000.00	30,000.00	30,000.00	30,000.00
Less: Capital Purchases	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
<b>Estimated Ending Balance</b>	<b>\$ 661,812.15</b>	<b>\$ 636,812.15</b>	<b>\$ 611,812.15</b>	<b>\$ 586,812.15</b>	<b>\$ 561,812.15</b>

<b>Capital Purchase Plan</b>	2024	2025	2026	2027	2028
Description	Amount	Amount	Amount	Amount	Amount

Computer/IT/Office/Capital Replacements	55,000.00	55,000.00	55,000.00	55,000.00	55,000.00
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This is the City's emergency capital account that could be either spent directly out of the GF or transferred in whole or part to another fund to assist in an emergency capital need. Planned to be used on only an emergency basis, or for technology replacements or otherwise directed by City Manager and Council.

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 919 Planning Division**

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 33,048.33	\$ 30,948.33	\$ 30,948.33	\$ 30,548.33	\$ 28,548.33
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	2,100.00	-	400.00	2,000.00	-
<b>Estimated Ending Balance</b>	<b>\$ 30,948.33</b>	<b>\$ 30,948.33</b>	<b>\$ 30,548.33</b>	<b>\$ 28,548.33</b>	<b>\$ 28,548.33</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
<b>Computer Technology</b>					
Computer Technology				\$2,000.00	
<b>Office Equipment</b>					
Chair	600.00				
Office furniture	1,500.00		400.00		

**Five Year Capital Purchase Plan**  
**Sub Fund - 920 Board of Building Appeals**

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00	\$ 95.00
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>\$ 95.00</b>	<b>\$ 95.00</b>	<b>\$ 95.00</b>	<b>\$ 95.00</b>	<b>\$ 95.00</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
<b>Computer Technology</b>					
Computer/Printer*					
<b>Office Equipment</b>					
Furniture					
Miscellaneous Office Equipment					



**Five Year Capital Purchase Plan**  
**Sub Fund - 921 Board of Zoning Appeals**

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 95.42	\$ 95.42	\$ 95.42	\$ 95.42	\$ 95.42
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>\$ 95.42</b>	<b>\$ 95.42</b>	<b>\$ 95.42</b>	<b>\$ 95.42</b>	<b>\$ 95.42</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
<b>Computer Technology</b>					
Computer					
<b>Office Equipment</b>					
Miscellaneous Office Equipment					

**Five Year Capital Purchase Plan**  
**Sub Fund - 922 Civil Service Board**

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 21,475.82	\$ 21,475.82	\$ 21,475.82	\$ 19,975.82	\$ 19,975.82
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	-	-	1,500.00	-	-
<b>Estimated Ending Balance</b>	<b>\$ 21,475.82</b>	<b>\$ 21,475.82</b>	<b>\$ 19,975.82</b>	<b>\$ 19,975.82</b>	<b>\$ 19,975.82</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Computer Replacement			1,500.00		
Miscellaneous Office Equip Replacement					
Chair Replacement					
Filing cabinets					

Five Year Capital Purchase Plan

Sub Fund - 951 Court Computerization Fund

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 6,834.43	\$ 6,834.43	\$ 6,834.43	\$ 6,834.43	\$ 5,334.43
Add: Set-Asides	-	-	-	-	-
Less: Capital Purchases	-	-	-	1,500.00	-
<b>Estimated Ending Balance</b>	<b>\$ 6,834.43</b>	<b>\$ 6,834.43</b>	<b>\$ 6,834.43</b>	<b>\$ 5,334.43</b>	<b>\$ 5,334.43</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Computers & Monitors & ERP				1,500.00	

Five Year Capital Purchase Plan

Fire Improvement Fund - 952 Division of Fire Fund

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 2,508,674.05	\$ 2,779,174.05	\$ 1,405,674.05	\$ 581,174.05	\$ 695,674.05
Add: Set-Asides (From Operations)	400,000.00	300,000.00	250,000.00	200,000.00	200,000.00
Add: Other Revenue					
Less: Capital Purchases	129,500.00	1,673,500.00	1,074,500.00	85,500.00	25,500.00
<b>Estimated Ending Balance</b>	<b>\$ 2,779,174.05</b>	<b>\$ 1,405,674.05</b>	<b>\$ 581,174.05</b>	<b>\$ 695,674.05</b>	<b>\$ 870,174.05</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Physical Fitness Equipment			6,000.00	6,000.00	6,000.00
Station Appliances/Equipment	2,000.00			2,000.00	2,000.00
Emergency Capital Purchases	6,000.00	6,000.00	6,000.00	6,000.00	6,000.00
Hardware Upgrades	4,000.00	4,000.00	4,000.00	4,000.00	4,000.00
Replacement fire hoses/tips	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
Replace Utility Truck				60,000.00	
Medic 2 Unit (Re- Chassis)			275,000.00		
Ladder Truck		1,600,000.00			
Fire Pumper			780,000.00		
Station Appliances	2,000.00			2,000.00	2,000.00
Capital Donations Eagles					
Turn Out Gear**	110,000.00				
Replace desktop computers	2,000.00			2,000.00	2,000.00
Purchase MDT for all vehicles (Grant)		50,000.00			
Replace lawn mowers		10,000.00			
Communication 911 Upgrades/Radios	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 953 Service Department**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 1,281,313.48	\$ 1,099,313.48	\$ 942,313.48	\$ 825,313.48	\$ 533,313.48
Add: Set-Asides	125,000.00	100,000.00	100,000.00	75,000.00	75,000.00
Less: Capital Purchases	307,000.00	257,000.00	217,000.00	367,000.00	10,000.00
<b>Estimated Ending Balance</b>	<b>\$ 1,099,313.48</b>	<b>\$ 942,313.48</b>	<b>\$ 825,313.48</b>	<b>\$ 533,313.48</b>	<b>\$ 598,313.48</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
8 Ton Dump w/plow & spreader		240,000.00		245,000.00	-
1 Ton Pick up	55,000.00		42,000.00		
F-550 Dump Truck				110,000.00	
Misc. small equipment (saws, trimmer)	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Replacement Plow and Mount					
Replace Fabric at Center Road Salt Barn			40,000.00		
Loader	230,000.00				
Computers	2,000.00	2,000.00			
Office Equipment		\$5,000.00		\$2,000.00	
Security Cameras	\$10,000.00				
Tractor/Boom Mower			\$125,000.00		

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 954 BTA Fund**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 58,886.56	\$ 58,886.56	\$ 58,886.56	\$ 58,886.56	\$ 58,886.56
Add: Set-Asides	-	-	-	-	-
Add: Other Revenue	-	-	-	-	-
Less: Capital Purchases	-	-	-	-	-
<b>Estimated Ending Balance</b>	<b>\$ 58,886.56</b>	<b>\$ 58,886.56</b>	<b>\$ 58,886.56</b>	<b>\$ 58,886.56</b>	<b>\$ 58,886.56</b>

Capital Purchase Plan	2024	2025	2026	2027	2028
Description	Amount	Amount	Amount	Amount	Amount

BTA was merged with MCPT as of Jan 1, 2017. Thus no capital purchases for transit are currently anticipated for 2024-2028.

Five Year Capital Purchase Plan

Sub Fund - 956 Brunswick Area Television [Cable] Fund

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 209,145.60	\$ 216,145.60	\$ 221,645.60	\$ 212,645.60	\$ 230,645.60
Add: Set-Asides	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
Less: Transfers to Operations Fund #123					
Less: Capital Purchases	13,000.00	14,500.00	29,000.00	2,000.00	2,000.00
<b>Estimated Ending Balance</b>	<b>\$ 216,145.60</b>	<b>\$ 221,645.60</b>	<b>\$ 212,645.60</b>	<b>\$ 230,645.60</b>	<b>\$ 248,645.60</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Studio Production Improvement	2,000.00	2,000.00	2,000.00	2,000.00	2,000.00
Set Furniture	5,000.00				
DSLR Camera and Accessories	3,000.00				
Production Software	3,000.00				
Outdoor Building Maintenance		5,000.00			
7 Portable Cameras & Accessories			21,000.00		
Security System			6,000.00		
2 Staff Computers		7,500.00			

**Five Year Capital Purchase Plan  
Sub Fund - 958 Recreation Center Fund**

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 125,243.75	\$ 117,593.75	\$ 77,893.75	\$ 73,193.75	\$ 65,693.75
Add: Set-Asides	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
Less: Capital Purchases	17,650.00	49,700.00	14,700.00	17,500.00	-
<b>Estimated Ending Balance</b>	<b>\$ 117,593.75</b>	<b>\$ 77,893.75</b>	<b>\$ 73,193.75</b>	<b>\$ 65,693.75</b>	<b>\$ 75,693.75</b>

<b>Capital Purchase Plan</b>	2024	2025	2026	2027	2028
Description	Amount	Amount	Amount	Amount	Amount
<b>BUILDING IMPROVEMENTS</b>					
New Chemtrol Pool/Spa Unit		4,700.00	4,700.00		
Pool Heater		10,000.00			
<b>EQUIPMENT</b>					
Treadmills/Fitness Equipment *		5,000.00	10,000.00	17,500.00	
TVs	2,000.00				
Dumbbells	3,900.00				
Bar Curls (2)	250.00				
Hammer Smith Machine	6,500.00				
Matrix Rower	2,600.00				
Pool Stands (underneath the floor)	2,400.00				
Cable Machine		30,000.00			



**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 959 Refuse Fund**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 100,337.32	\$ 100,537.32	\$ 35,837.32	\$ 35,837.32	\$ 37,637.32
Add: Set-Asides	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
Less: Capital Purchases	2,800.00	67,700.00	3,000.00	1,200.00	500.00
<b>Estimated Ending Balance</b>	<b>\$ 100,537.32</b>	<b>\$ 35,837.32</b>	<b>\$ 35,837.32</b>	<b>\$ 37,637.32</b>	<b>\$ 40,137.32</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Check Scanner/lock box Replacement		17,500.00	Plan is to update at same time software update occurs		
Electric Stapler		200.00			
Receipt Ithica Printers	1,000.00		1,200.00	1,200.00	
Computer Replacement (only if needed)	1,500.00		1,500.00		
Software Billing/Upgrade		50,000.00	Depends on availability and functionality. Expected sometime between 2025-2028.		
Computer Monitors (only if needed)					500.00
Mail electronic opener					
E-Pay Solution & Credit Card					
Calculators	300.00		300.00		
Heat Gun for delivery/wrapping carts					

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 960 Parks Fund**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 427,980.10	\$ 435,880.10	\$ 438,880.10	\$ 325,380.10	\$ 304,880.10
Add: Set-Asides	60,000.00	50,000.00	50,000.00	30,000.00	30,000.00
Less: Capital Purchases	52,100.00	47,000.00	163,500.00	50,500.00	51,500.00
<b>Estimated Ending Balance</b>	<b>\$ 435,880.10</b>	<b>\$ 438,880.10</b>	<b>\$ 325,380.10</b>	<b>\$ 304,880.10</b>	<b>\$ 283,380.10</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
<b>Vehicle Replacement:</b>					
Vehicles/Trucks F250 4x4 w/ plow plow package	10,000.00	-	55,000.00		
<b>Small Equipment:</b>					
Cordless Tools	700.00				
Weed-eaters	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
Chainsaws	2,100.00				
spreader	600.00				
Mower Replacement/Purchase	17,000.00	17,500.00	18,000.00	18,500.00	19,000.00
Ball Field Line Chalker	200.00				
Miscellaneous Equip	1,500.00	1,500.00	1,500.00	2,000.00	1,500.00
Upgrade restrooms at Hopkins Park	10,000.00				
Finish parking lot at Heritage Farm	9,000.00				
Neura Park Light Pole Replacement	See Fund #300	27,000.00	28,000.00	29,000.00	30,000.00
Venus Park Playground			60,000.00		

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 961 Police**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 1,595,393.68	\$ 1,338,963.68	\$ 1,234,588.68	\$ 1,105,413.68	\$ 1,006,738.68
Add: Set-Asides and Proceeds Sale of Assets	175,000.00	150,000.00	150,000.00	150,000.00	100,000.00
Less: Capital Purchases	431,430.00	254,375.00	279,175.00	248,675.00	272,300.00
<b>Estimated Ending Balance</b>	<b>\$ 1,338,963.68</b>	<b>\$ 1,234,588.68</b>	<b>\$ 1,105,413.68</b>	<b>\$ 1,006,738.68</b>	<b>\$ 834,438.68</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Replace marked cruisers and equipment * Unmarked & support vehicles	206,500.00 40,000.00	182,375.00 25,000.00	182,375.00 50,000.00	182,375.00 25,000.00	190,000.00 50,000.00
<b>OFFICE EQUIPMENT</b>					
Furniture replacement Window blinds	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
<b>COMPUTER TECHNOLOGY</b>					
PC,laptop Replacement MDC Replacement Software Jail Livescan DB Smartboard DVR's	7,500.00 120,000.00 2,500.00 - - -	7,500.00 - 2,500.00 10,000.00 8,000.00	8,000.00 - 3,000.00 8,000.00	8,000.00 - 3,000.00	8,000.00 - 3,000.00
<b>COMMUNICATIONS</b>					
Camera monitors Shredder Web check Server room A/C Workstation upgrades Traffic camera PC Speakers	7,500.00 - - Completed 2023 - - -	- - - - - -	8,000.00	10,000.00	-
<b>GENERAL EQUIPMENT</b>					
Police K9 Digital camera Pursuit termination equipment	5,380.00	-	-	-	-
<b>AGGRESSION RESPONSE</b>					
Equipment (tasers, OC..) Division weapons/accessories Tactical weapons, AR 15's/sniper rifles Body armor replacement, patrol Pistol lockers	4,400.00 7,000.00 - 15,800.00 -	3,300.00 500.00 - 12,200.00	3,300.00 - - 13,500.00	3,300.00 - - 14,000.00	3,300.00 - - 15,000.00
<b>TRAFFIC UNIT</b>					
PBT's Radars/lasers	1,500.00	-	-	-	-
<b>PATROL EQUIPMENT</b>					
Protective ballistic shields Entry tools Jail capital, blankets, storage units, etc. Gym equipment Duty bag locker SWAT vest & helmet MRAP Tires	- - 500.00 350.00 - - 10,000.00	- - 500.00	- - 500.00	- - 500.00	- - 500.00

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 961 Police**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 1,595,393.68	\$ 1,338,963.68	\$ 1,234,588.68	\$ 1,105,413.68	\$ 1,006,738.68
Add: Set-Asides and Proceeds Sale of Assets	175,000.00	150,000.00	150,000.00	150,000.00	100,000.00
Less: Capital Purchases	431,430.00	254,375.00	279,175.00	248,675.00	272,300.00
<b>Estimated Ending Balance</b>	<b>\$ 1,338,963.68</b>	<b>\$ 1,234,588.68</b>	<b>\$ 1,105,413.68</b>	<b>\$ 1,006,738.68</b>	<b>\$ 834,438.68</b>

Capital Purchase Plan	2024	2025	2026	2027	2028
Description	Amount	Amount	Amount	Amount	Amount

**City of Brunswick, Ohio**  
**Five Year Capital Purchase Plan**  
**Sub Fund - 963 Storm Water Fund**

11/27/2023

	2024	2025	2026	2027	2028
Estimated Beginning Balance	\$ 556,333.56	\$ 512,124.56	\$ 587,915.56	\$ 576,706.56	\$ 217,497.56
Add: Set-Asides	80,791.00	80,791.00	80,791.00	80,791.00	80,791.00
Less: Capital Purchases	125,000.00	5,000.00	92,000.00	440,000.00	142,500.00
<b>Estimated Ending Balance</b>	<b>\$ 512,124.56</b>	<b>\$ 587,915.56</b>	<b>\$ 576,706.56</b>	<b>\$ 217,497.56</b>	<b>\$ 155,788.56</b>

Capital Purchase Plan Description	2024 Amount	2025 Amount	2026 Amount	2027 Amount	2028 Amount
Vactor Truck & Accessories				405,000.00	
Leaf Vacuums (Eliminate Debris)	120,000.00				52,500.00
Branch Chipper (Eliminate Debris)			85,000.00		85,000.00
Miscellaneous Equip (Sewer line equip, laptop, etc.)	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
Software for video to GIS					
Van (Transport Sewer Camera)				30,000.00	
Laptop for Camera Van			2,000.00		

Five Year Capital Purchase Plan

Fire Station Improvement Fund - 964 Division of Fire Fund

	2024	2025	2026	2027	2028
Beginning Balance	\$ -	\$ -	\$ -	\$ -	\$ -
Add: Set-Asides (From EMS Billing Revenues)	-	-	-	-	-
Add: Other Revenue	-	-	-	-	-
Less: Capital Purchases	-	-	-	-	-
<b>Ending Balance</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

Capital Purchase Plan	2024	2025	2026	2027	2028
Description	Amount	Amount	Amount	Amount	Amount

Land Purchase (1094 Hadcock Road)  
 Architect Fees  
 Construction - Fire Station Improvements  
 Contingencies

Any remaining unencumbered \$ as of 12/31/2023 is expected to be added in budget amendment legislation in Feb 2024. The remaining unencumbered amount was not known at the time the 2024 budget was compiled and presented to City Council.

**600**

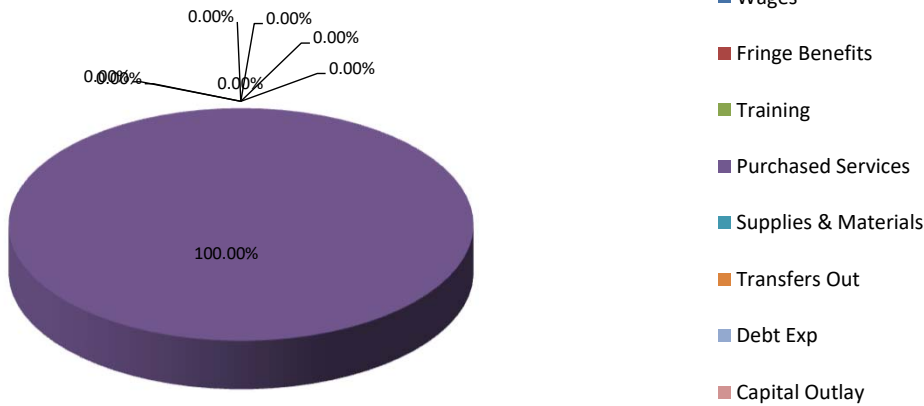
**SELF INSURANCE  
FUND**

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

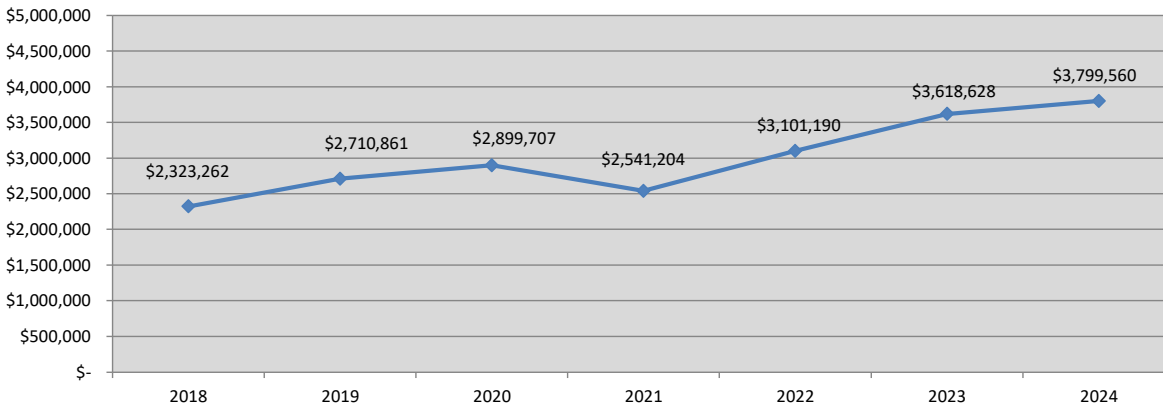
**Fund:** Self Insurance Fund  
**Department:** Various  
**Fund Number:** 600

	2018	2019	2020	2021	2022	2023	2024
Wages	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Fringe Benefits	-	-	-	-	-	-	-
Training	-	-	-	-	-	-	-
Purchased Services	2,323,262	2,710,861	2,899,707	2,541,204	3,101,190	3,618,628	3,799,560
Supplies & Materials	-	-	-	-	-	-	-
Transfers Out	-	-	-	-	-	-	-
Debt Exp	-	-	-	-	-	-	-
Capital Outlay	-	-	-	-	-	-	-
<b>\$</b>	<b>2,323,262</b>	<b>2,710,861</b>	<b>2,899,707</b>	<b>2,541,204</b>	<b>3,101,190</b>	<b>3,618,628</b>	<b>3,799,560</b>
Percentage Change	n/a	16.68%	6.97%	-12.36%	22.04%	16.69%	5.00%
Operations Only (no Capital)	n/a	16.68%	6.97%	-12.36%	22.04%	16.69%	5.00%

**Budget Year Expenses**  
(by Function)



**Historical Department Spending**



**Footnotes**

The City entered into a self-insurance plan in 2018.

2021 reflects a rare 2 month moratorium in premiums paid as a result of lower health insurance claims paid due to COVID 19. In other words, expenses for 2021 are represented of 10/12 of what they otherwise would have been.



**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Self Insurance Fund  
**Department:** Various  
**Fund Number:** 600

Line Item Account Number	Classification / Account Title	2018	2019	2020	2021	2022
	<i>Self Insurance Claims/Premiums</i>					
600-0888-54275	Insurance Claims/Premium/Costs	2,323,261.63	2,710,860.92	2,899,706.50	2,541,204.38	3,101,189.68
	<i>Self Insurance Claims/Premiums</i>	2,323,261.63	2,710,860.92	2,899,706.50	2,541,204.38	3,101,189.68
	<b>GRAND TOTAL OF EXPENDITUES</b>	<b>2,323,261.63</b>	<b>2,710,860.92</b>	<b>2,899,706.50</b>	<b>2,541,204.38</b>	<b>3,101,189.68</b>

**Footnotes**

City selected Self Insurance option for FY 2018 and beyond.

Costs include medical, dental, vision coverages, including employee share and City shares.

2021 includes a 2 month moratoria due to lower medical claims (COVID 19 effect). Premium costs were 83.33% of normal premiums (10 out of 12 months).

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** Self Insurance Fund  
**Department:** Various  
**Fund Number:** 600

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
	<i>Self Insurance Claims/Premiums</i>				
600-0888-54275	Insurance Claims/Premium/Costs	3,618,628.00	3,618,628.00	3,799,560.00	3,799,560.00
	<i>Self Insurance Claims/Premiums</i>	3,618,628.00	3,618,628.00	3,799,560.00	3,799,560.00
	<b>GRAND TOTAL OF EXPENDITUES</b>	<b>3,618,628.00</b>	<b>3,618,628.00</b>	<b>3,799,560.00</b>	<b>3,799,560.00</b>

**Footnotes**

City selected Self Insurance option for FY 2018 and beyond.

Costs include medical, dental, vision coverages, including employee share and City shares.

771 - 784

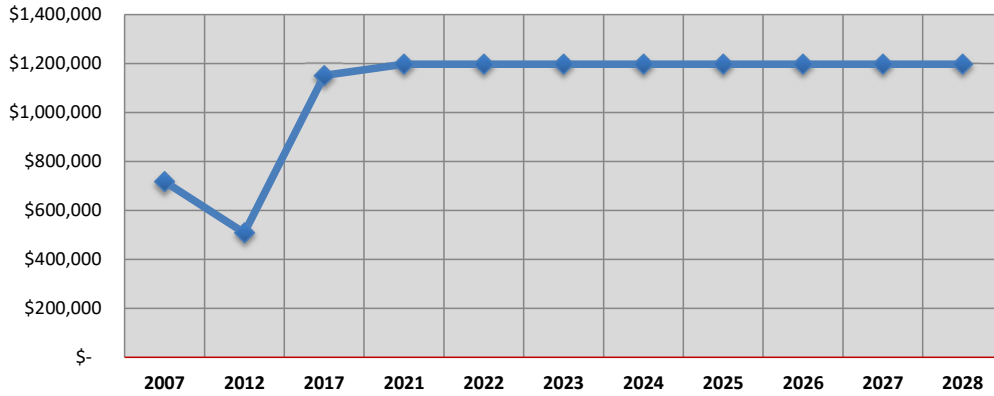
General Obligation (GO) &  
Special Assessment (SA)  
Bond Retirement Funds

771

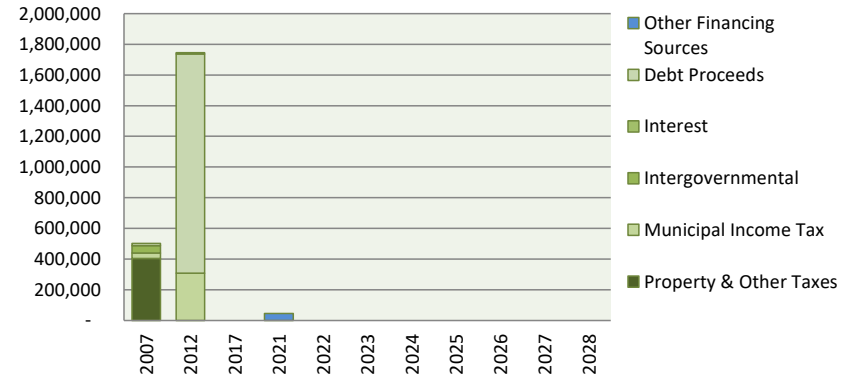
General Obligation Bond  
Retirement Fund

**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the General Obligation Debt Retirement Fund (#771)

**Ending Fund Balance Graph**

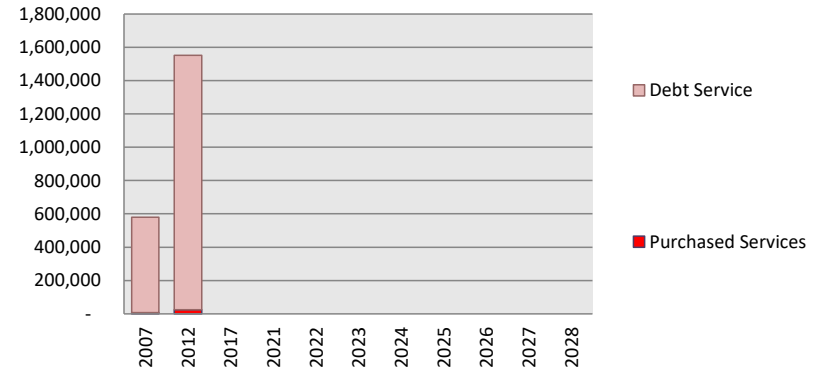


**Fund Revenues**



Note: In late 2009, the City added unfunded storm water debt obligations to the G.O. Debt Service Fund resulting in a drastic decline in cash reserves in the G.O. Debt Service Fund. During 2011, Council elected to implement a storm water fee to be billed effective Jan 1, 2012 and move the storm water debt obligations to the new Storm Water Fund. This decision helped restore the G.O. Debt Service Fund cash balance to allow the possibility of retiring other City debt obligations in the future that may need to be funded with existing income tax collections. This plan would require the permanent set aside of a % of income tax dollars to the G.O. Debt Service Fund each year and would be required to be consistent to be successful. Current operational models and funding sources will be limited and may not be sufficient to provide for a full 20 year financial plan to occur as a result of temporary terms on the City's 10 year road levy.

**Fund Expenditures**



**City of Brunswick, Ohio**  
 Budget Five Year Forecast Financial Statement  
 General Obligation Debt Service Fund (#771)

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Fund Balance</b>	\$ 795,193	\$ 314,460	\$ 1,150,537	\$ 1,151,105	\$ 1,196,799	\$ 1,196,799	\$ 1,196,799	\$ 1,196,799	\$ 1,196,799	\$ 1,196,799	\$ 1,196,799
Revenues:											
Property & Other Taxes	404,702	-	-	-	-	-	-	-	-	-	-
Municipal Income Tax	35,294	307,846	-	-	-	-	-	-	-	-	-
Intergovernmental	46,987	-	-	-	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-	-	-	-	-
Debt Proceeds	14,740	1,428,897	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	<b>501,722</b>	<b>1,736,743</b>	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	8,610	-	45,694	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>501,722</b>	<b>1,745,353</b>	-	<b>45,694</b>	-	-	-	-	-	-	-
<b>Net Revenue Available for Operations, Capital and Debt Service</b>	<b>\$ 1,296,915</b>	<b>\$ 2,059,813</b>	<b>\$ 1,150,537</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>
Operating Expenditures:											
Purchased Services	6,638	23,702	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	<b>6,638</b>	<b>23,702</b>	-	-	-	-	-	-	-	-	-
Debt Service Obligations:											
Debt Service	573,306	1,527,517	-	-	-	-	-	-	-	-	-
<b>Total Debt Service Obligations</b>	<b>573,306</b>	<b>1,527,517</b>	-	-	-	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>579,944</b>	<b>1,551,219</b>	-	-	-	-	-	-	-	-	-
<b>Ending Fund Balance</b>	<b>\$ 716,971</b>	<b>\$ 508,594</b>	<b>\$ 1,150,537</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>
Less Carry-Forward Encumbrances	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 716,971</b>	<b>\$ 508,594</b>	<b>\$ 1,150,537</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>	<b>\$ 1,196,799</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Obligation Debt Fund  
**Department:** Debt Payments  
**Fund Number:** 771-0001

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
<i>Purchased Services</i>						
771-0001-54239	Costs of Issuance (Underwriter/Bond Counselor / Auditor / Treasurer Fees	-	23,701.86	-	-	-
771-0001-54278	Auditor / Treasurer Fees	6,637.68	-	-	-	-
<i>Total Purchased Services</i>		\$ 6,637.68	\$ 23,701.86	\$ -	\$ -	\$ -
<i>GO Debt</i>						
771-0001-58785	Fire Station Bond Principal (Est)	-	-	-	-	-
771-0001-58786	Fire Station Bond Interest (Est)	-	-	-	-	-
771-0001-58789	City Hall Bond Principal	90,000.00	116,000.00	-	-	-
771-0001-58790	City Hall Bond Interest	32,470.00	6,670.00	-	-	-
771-0001-58793	Bond Principal	6,816.00	-	-	-	-
771-0001-58794	Bond Interest	460.00	-	-	-	-
771-0001-58795	Recreation Center Bond Principal	340,000.00	-	-	-	-
771-0001-58796	Recreation Center Bond Interest	90,000.00	-	-	-	-
771-0001-58800	OPWC Loan - Fireside Double	13,560.21	-	moved to fund #224	moved to fund #224	moved to fund #224
771-0001-58802	Storm Sewer Bond Principal	-	-	moved to fund #224	moved to fund #224	moved to fund #224
771-0001-58803	Storm Sewer Bond Interest	-	-	moved to fund #224	moved to fund #224	moved to fund #224
771-0001-58804	B. Lake Dam Bond Principal	-	-	moved to fund #224	moved to fund #224	moved to fund #224
771-0001-58805	B. Lake Dam Bond Interest	-	-	moved to fund #224	moved to fund #224	moved to fund #224
771-0001-58806	B. Lake Dredging Bond Principal	-	-	moved to fund #224	moved to fund #224	moved to fund #224
771-0001-58807	B. Lake Dredging Bond Interest	-	-	moved to fund #224	moved to fund #224	moved to fund #224
771-0001-58808	OPWC Loan - El Dorado	-	-	moved to fund #224	moved to fund #224	moved to fund #224
771-0001-58809	OPWC Loan - Highland	-	-	moved to fund #224	moved to fund #224	moved to fund #224
771-0001-58810	Note Principal - City Wide Signalization	-	1,388,939.85	-	-	-
771-0001-58811	Note Interest - City Wide Signalization	-	15,907.44	-	-	-
<i>Total GO Debt Payments</i>		\$ 573,306.21	\$ 1,527,517.29	\$ -	\$ -	\$ -
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 579,943.89</b>	<b>\$ 1,551,219.15</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**Note:** The G.O. Bond Retirement Fund will be used to retire the debt service requirements on all general obligation debt not otherwise separated into another debt service subfund. At the time of the 2024 budget submission, the only debt service requirements pertaining to a bonded tax levy is the new Fire Station - Refer to G.O. Fire Station Bond Retirement Fund #772. Any other outstanding debt service fund requirements relate to special assessment collections and are accounted for in the Debt Service funds#782-#784. The remaining fund balance in this Fund #771 can be used for future debt service requirements on capital improvements. It is highly suggested a formal annual plan/set aside program for potential annual future debt service requirements be included in the current and future budgets when an eligible project is identified.

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** General Obligation Debt Fund  
**Department:** Debt Payments  
**Fund Number:** 771-0001

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Purchased Services</i>					
771-0001-54239	Costs of Issuance (Underwriter/Bond Course	-	-	-	-
771-0001-54278	Auditor / Treasurer Fees	-	-	-	-
<i>Total Purchased Services</i>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<i>GO Debt</i>					
771-0001-58785	Fire Station Bond Principal (Est)	-	-	-	-
771-0001-58786	Fire Station Bond Interest (Est)	-	-	-	-
771-0001-58789	City Hall Bond Principal	-	-	-	-
771-0001-58790	City Hall Bond Interest	-	-	-	-
771-0001-58793	Bond Principal	-	-	-	-
771-0001-58794	Bond Interest	-	-	-	-
771-0001-58795	Recreation Center Bond Principal	-	-	-	-
771-0001-58796	Recreation Center Bond Interest	-	-	-	-
771-0001-58800	OPWC Loan - Fireside Double	moved to storm water fund #224		moved to storm water fund #224	
771-0001-58802	Storm Sewer Bond Principal	moved to storm water fund #224		moved to storm water fund #224	
771-0001-58803	Storm Sewer Bond Interest	moved to storm water fund #224		moved to storm water fund #224	
771-0001-58804	B. Lake Dam Bond Principal	moved to storm water fund #224		moved to storm water fund #224	
771-0001-58805	B. Lake Dam Bond Interest	moved to storm water fund #224		moved to storm water fund #224	
771-0001-58806	B. Lake Dredging Bond Principal	moved to storm water fund #224		moved to storm water fund #224	
771-0001-58807	B. Lake Dredging Bond Interest	moved to storm water fund #224		moved to storm water fund #224	
771-0001-58808	OPWC Loan - El Dorado	moved to storm water fund #224		moved to storm water fund #224	
771-0001-58809	OPWC Loan - Highland	moved to storm water fund #224		moved to storm water fund #224	
771-0001-58810	Note Principal - City Wide Signalization	-	-	-	-
771-0001-58811	Note Interest - City Wide Signalization	-	-	-	-
<i>Total GO Debt Payments</i>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>GRAND TOTAL OF EXPENDITURES</b>		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**Note:** The G.O. Bond Retirement Fund will be used to retire the debt service requirements on all general obligation debt not otherwise separated into another debt service subfund. At the time of the 2024 budget submission, the only debt service requirements pertaining to a bonded tax levy is the new Fire Station - Refer to G.O. Fire Station Bond Retirement Fund #772. Any other outstanding debt service fund requirements relate to sepecial assessment collections and are accounted for in the Debt Service funds#782-#784. The remaining fund balance in this Fund #771 can be used for future debt service requirements on capital improvements. It is highly suggested a formal annual plan/set aside program for potential annual future debt service requirements be included in the current and future budgets when an eligible project is identified.

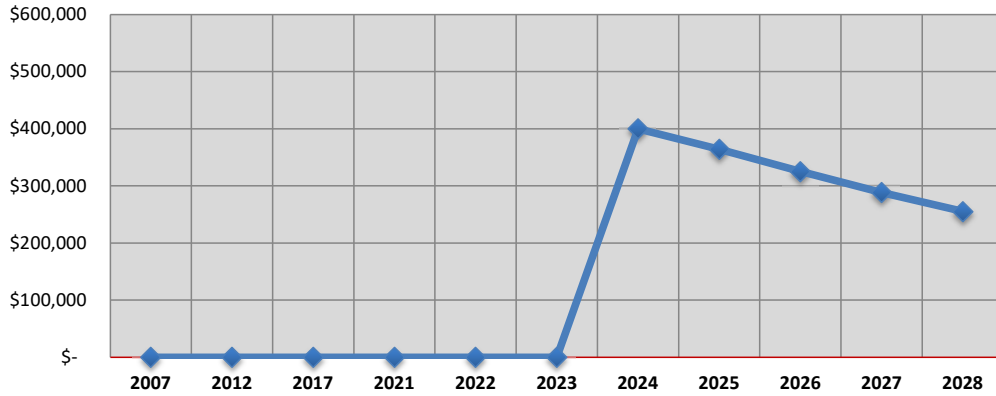


772

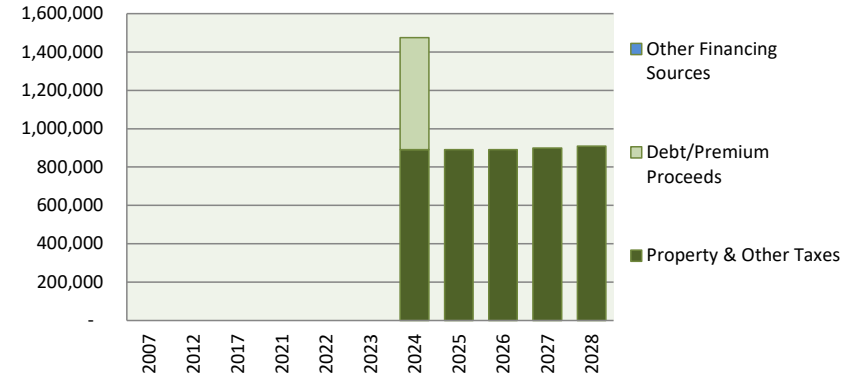
General Obligation  
Fire Station  
Bond Retirement Fund

**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the General Obligation Fire Station Bond Retirement Fund (#772)

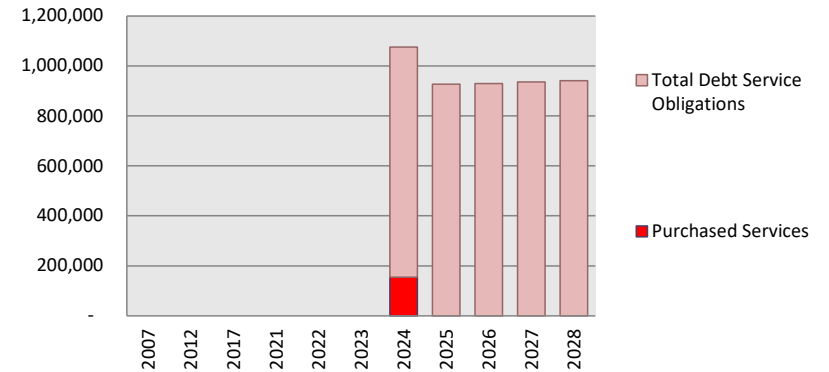
**Ending Fund Balance Graph**



**Fund Revenues**



**Fund Expenditures**



**City of Brunswick, Ohio**  
 Budget Five Year Forecast Financial Statement  
 General Obligation Fire Station Bond Retirement Fund (#772)

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028
<b>Beginning Cash Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,960	\$ 363,860	\$ 325,010	\$ 288,314
Beginning Cash Adjustments	-	-	-	-	-	-	-	-	-	-	-
<b>Beginning Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,960	\$ 363,860	\$ 325,010	\$ 288,314
Revenues:											
Property & Other Taxes	-	-	-	-	-	-	890,400	890,400	890,400	899,304	908,297
Debt/Premium Proceeds	-	-	-	-	-	-	584,685	-	-	-	-
Other	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Revenues</b>	-	-	-	-	-	-	<b>1,475,085</b>	<b>890,400</b>	<b>890,400</b>	<b>899,304</b>	<b>908,297</b>
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	-	-	-	-	-	<b>1,475,085</b>	<b>890,400</b>	<b>890,400</b>	<b>899,304</b>	<b>908,297</b>
<b>Net Revenue Available for Operations, Capital and Debt Service</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,475,085	\$ 1,290,360	\$ 1,254,260	\$ 1,224,314	\$ 1,196,611
Operating Expenditures:											
Purchased Services	-	-	-	-	-	-	155,125	-	-	-	-
<b>Total Operational Expenditures</b>	-	-	-	-	-	-	<b>155,125</b>	-	-	-	-
Other Financing Uses	-	-	-	-	-	-	-	-	-	-	-
<b>Total Operating Expenditures</b>	-	-	-	-	-	-	<b>155,125</b>	-	-	-	-
Debt Service Obligations:											
Debt Service	-	-	-	-	-	-	920,000	926,500	929,250	936,000	941,500
Projected Additional Debt Service	-	-	-	-	-	-	-	-	-	-	-
<b>Total Debt Service Obligations</b>	-	-	-	-	-	-	<b>920,000</b>	<b>926,500</b>	<b>929,250</b>	<b>936,000</b>	<b>941,500</b>
<b>Total Expenditures</b>	-	-	-	-	-	-	<b>1,075,125</b>	<b>926,500</b>	<b>929,250</b>	<b>936,000</b>	<b>941,500</b>
<b>Ending Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,960	\$ 363,860	\$ 325,010	\$ 288,314	\$ 255,111
<b>Less Carry-Forward Encumbrances</b>	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 399,960	\$ 363,860	\$ 325,010	\$ 288,314	\$ 255,111

**Fund:** General Obligation Fire Station Bond Retirement Fund #772  
**Department:** Debt Payments - Fire Station Bond Retirement  
**Fund Number:** 772-0001

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
	<i>Purchased Services</i>					
772-0001-54233	Legal Fees					
772-0001-54239	Costs of Issuance (Underwriter/Bond Counsel)					
772-0001-54278	Auditor / Treasurer Fees					
	<i>Total Purchased Services</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>GO Debt</i>					
772-0001-58000	Fire Station Bond Principal (Est)					
772-0001-58001	Fire Station Bond Interest (Est)					
	<i>Total GO Debt Payments</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers</i>					
772-0999-99922	Transfer Out :	-	-	-	-	-
	<i>Total Transfers</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>GRAND TOTAL OF EXPENDITURES</b>	\$ -	\$ -	\$ -	\$ -	\$ -

**Fund:** General Obligation Fire Station Bond Retirement Fund #772  
**Department:** Debt Payments - Fire Station Bond Retirement  
**Fund Number:** 772-0001

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>Purchased Services</i>					
772-0001-54233	Legal Fees	-	-	-	-
772-0001-54239	Costs of Issuance (Underwriter/Bond Counse	-	-	146,025.00	146,025.00
772-0001-54278	Auditor / Treasurer Fees	-	-	9,100.00	9,100.00
<i>Total Purchased Services</i>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 155,125.00</u>	<u>\$ 155,125.00</u>
<i>GO Debt</i>					
772-0001-58000	Fire Station Bond Principal (Est)			370,000.00	370,000.00
772-0001-58001	Fire Station Bond Interest (Est)			550,000.00	550,000.00
<i>Total GO Debt Payments</i>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ 920,000.00</u>	<u>\$ 920,000.00</u>
<i>Transfers</i>					
772-0999-99922	Transfer Out :	-	-	-	-
<i>Total Transfers</i>		<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>
<b>GRAND TOTAL OF EXPENDITURES</b>		<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ 1,075,125.00</u></u>	<u><u>\$ 1,075,125.00</u></u>

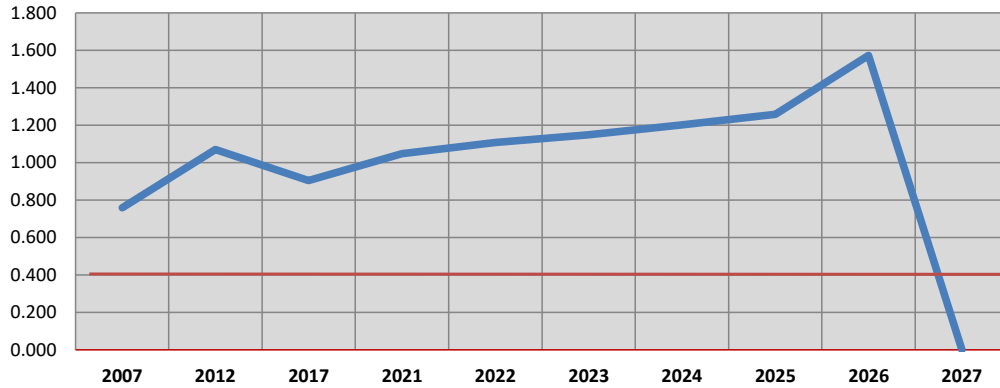
**SPECIAL ASSESSMENT  
DEBT FUNDS**

782

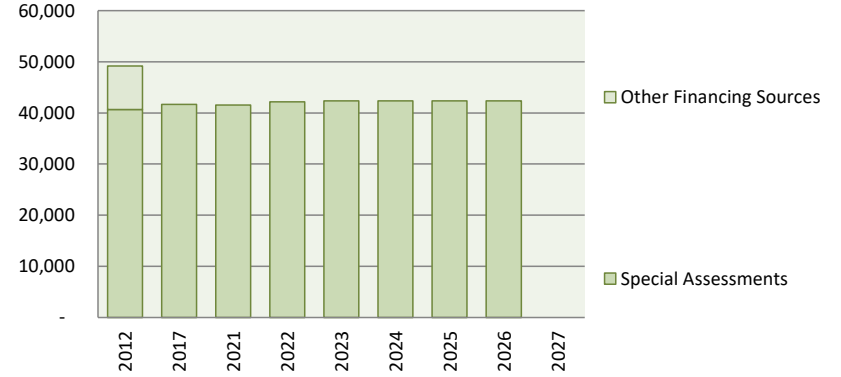
S.A. Laurel Road Bond  
Retirement Fund

**City of Brunswick, Ohio**  
 Budgetary and Five-Year Forecast Graphs  
 For the Laurel Road (2006) Special Assessment Debt Retirement Fund (#782)

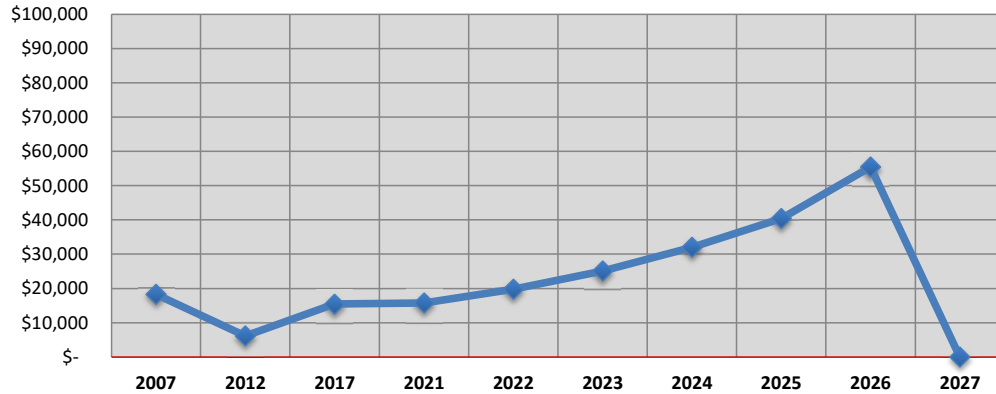
**Debt Coverage Ratio**



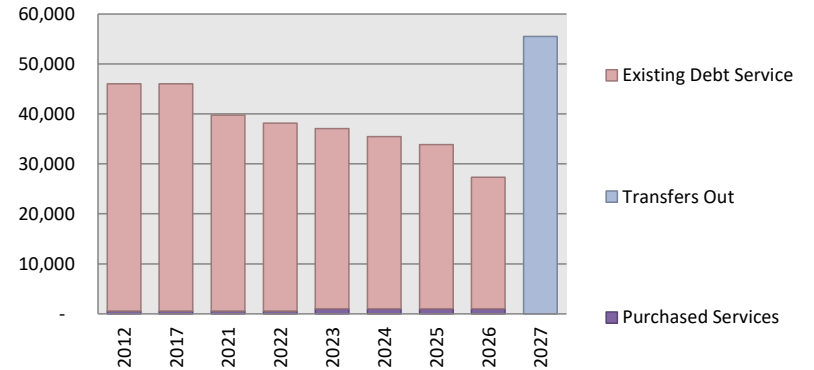
**Fund Revenues**



**Ending Fund Balance Graph**



**Fund Expenditures**



Note: Debt matures on Dec 1, 2026. The above graph represents a situation in which annual special assessment revenues may not be sufficient to cover each annual debt service requirement. If short and the cash balance would fall below \$0 in any given year, GF transfers would be required for that year. Since in total the Special assessment revenue is expected to cover the total debt service requirements any remaining balances at debt maturity should only be made up of General Fund Transfers. General Fund transfers are not reflective since delinquent collections are volatile and transfers may not necessarily be needed.



**City of Brunswick, Ohio**  
 Budget Five Year Forecast Financial Statement  
 Special Assessment Laurel Road Improvement Debt Fund (#782)

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Forecasted 2025	Forecasted 2026	Forecasted 2027
<b>Beginning Fund Balance</b>	\$ 30,736	\$ 2,996	\$ 19,814	\$ 13,904	\$ 15,748	\$ 19,759	\$ 25,080	\$ 31,975	\$ 40,446	\$ 55,492
Revenues:										
Special Assessments	39,596	40,646	41,645	41,566	42,184	42,358	42,358	42,358	42,358	-
Other Financing Sources	-	8,500	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	<b>39,596</b>	<b>49,146</b>	<b>41,645</b>	<b>41,566</b>	<b>42,184</b>	<b>42,358</b>	<b>42,358</b>	<b>42,358</b>	<b>42,358</b>	<b>-</b>
Operating Expenditures:										
Purchased Services	508	547	535	534	561	1,000	1,000	1,000	1,000	-
Transfers Out	-	-	-	-	-	-	-	-	-	55,492
<b>Total Operating Expenditures</b>	<b>508</b>	<b>547</b>	<b>535</b>	<b>534</b>	<b>561</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>1,000</b>	<b>55,492</b>
Debt Service Obligations:										
Existing Debt Service	51,528	45,488	45,488	39,188	37,613	36,038	34,463	32,888	26,313	-
<b>Total Debt Service Obligations</b>	<b>51,528</b>	<b>45,488</b>	<b>45,488</b>	<b>39,188</b>	<b>37,613</b>	<b>36,038</b>	<b>34,463</b>	<b>32,888</b>	<b>26,313</b>	<b>-</b>
<b>Total Expenditures</b>	<b>52,036</b>	<b>46,034</b>	<b>46,023</b>	<b>39,722</b>	<b>38,173</b>	<b>37,038</b>	<b>35,463</b>	<b>33,888</b>	<b>27,313</b>	<b>55,492</b>
<b>Ending Fund Balance</b>	<b>\$ 18,296</b>	<b>\$ 6,109</b>	<b>\$ 15,435</b>	<b>\$ 15,748</b>	<b>\$ 19,759</b>	<b>\$ 25,080</b>	<b>\$ 31,975</b>	<b>\$ 40,446</b>	<b>\$ 55,492</b>	<b>\$ 0</b>
<b>Less Carry-Forward Encumbrances</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Ending Unencumbered Fund Balance</b>	<b>\$ 18,296</b>	<b>\$ 6,109</b>	<b>\$ 15,435</b>	<b>\$ 15,748</b>	<b>\$ 19,759</b>	<b>\$ 25,080</b>	<b>\$ 31,975</b>	<b>\$ 40,446</b>	<b>\$ 55,492</b>	<b>\$ 0</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** SA Laurel Road - 2006  
**Department:** Special Assessment Debt  
**Fund Number:** 782-0014

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
	<i>SA Laurel</i>					
782-0014-54231	Bond Registrar Fees	\$ -	\$ -	\$ -	\$ -	\$ -
782-0014-54278	Auditor / Treasurer Fees	508.16	546.50	535.35	534.34	560.91
782-0014-58793	Bond Principal	26,000.00	25,000.00	30,000.00	30,000.00	30,000.00
782-0014-58794	Bond Interest	25,527.50	20,487.50	15,487.50	9,187.50	7,612.50
	<i>Total SA Laurel Debt Expenses</i>	\$ 52,035.66	\$ 46,034.00	\$ 46,022.85	\$ 39,721.84	\$ 38,173.41
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 52,035.66</b>	<b>\$ 46,034.00</b>	<b>\$ 46,022.85</b>	<b>\$ 39,721.84</b>	<b>\$ 38,173.41</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** SA Laurel Road - 2006  
**Department:** Special Assessment Debt  
**Fund Number:** 782-0014

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
	<i>SA Laurel</i>				
782-0014-54231	Bond Registrar Fees	\$ -	\$ -	\$ -	\$ -
782-0014-54278	Auditor / Treasurer Fees	1,000.00	1,000.00	1,000.00	1,000.00
782-0014-58793	Bond Principal	30,000.00	30,000.00	30,000.00	30,000.00
782-0014-58794	Bond Interest	6,037.50	6,037.50	4,462.50	4,462.50
	<i>Total SA Laurel Debt Expenses</i>	\$ 37,037.50	\$ 37,037.50	\$ 35,462.50	\$ 35,462.50
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 37,037.50</b>	<b>\$ 37,037.50</b>	<b>\$ 35,462.50</b>	<b>\$ 35,462.50</b>

Debt matures 2026

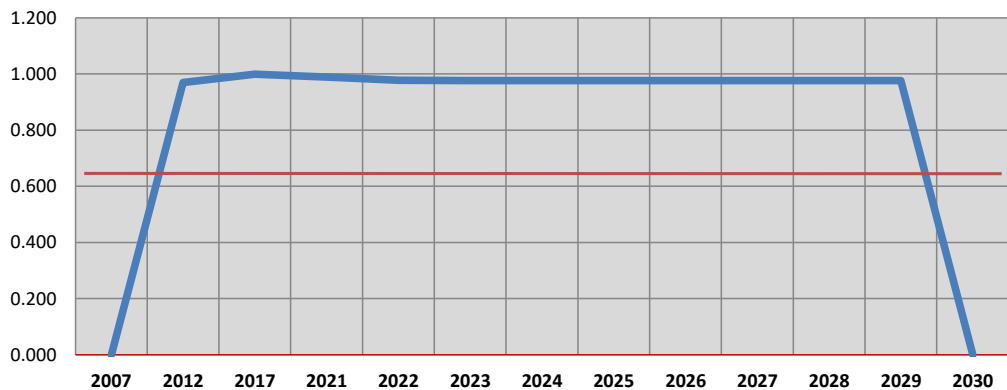
783

S.A. Brunswick Lake Bond  
Retirement Fund

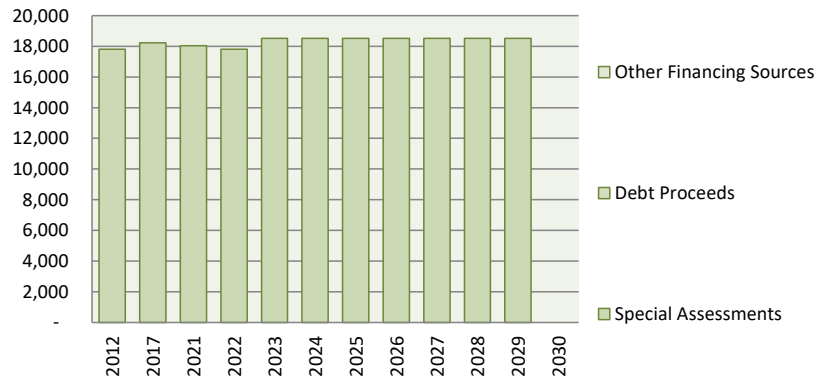
**City of Brunswick, Ohio**

Budgetary and Five-Year Forecast Graphs  
For the Brunswick Lake Dam Improvement Special Assessment Debt Retirement Fund (#783)

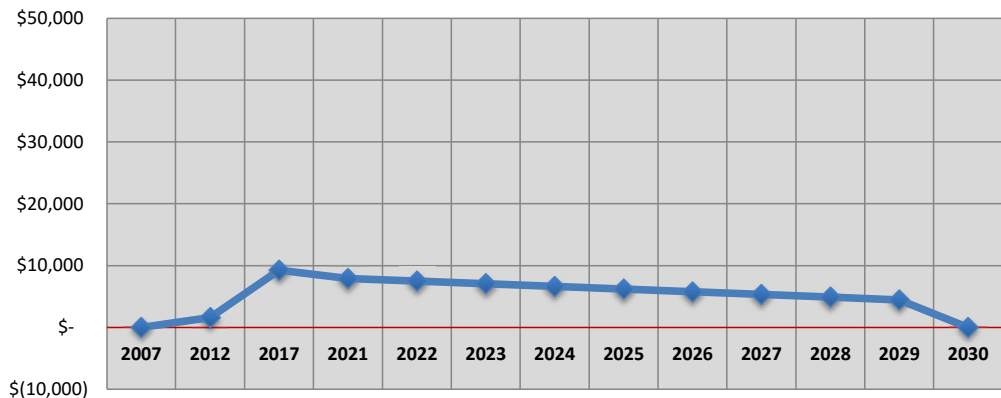
**Debt Coverage Ratio**



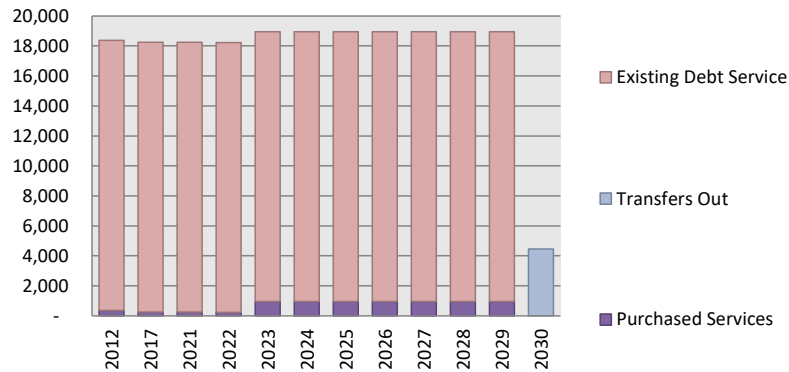
**Fund Revenues**



**Ending Fund Balance Graph**



**Fund Expenditures**



Debt matures on Dec 1, 2029.

**City of Brunswick, Ohio**  
 Budget Five Year Forecast Financial Statement  
**Special Assessment Brunswick Lake Dam Improvement Debt Fund (#783)**

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<b>Beginning Fund Balance</b>	\$ -	\$ 2,134	\$ 9,268	\$ 8,141	\$ 7,929	\$ 7,513	\$ 7,077	\$ 6,641	\$ 6,205	\$ 5,769	\$ 5,333	\$ 4,897	\$ 4,461
Revenues:													
Special Assessments	-	17,807	18,235	18,033	17,814	18,513	18,513	18,513	18,513	18,513	18,513	18,513	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	<b>17,807</b>	<b>18,235</b>	<b>18,033</b>	<b>17,814</b>	<b>18,513</b>	<b>18,513</b>	<b>18,513</b>	<b>18,513</b>	<b>18,513</b>	<b>18,513</b>	<b>18,513</b>	-
Operating Expenditures:													
Purchased Services	-	364	247	246	232	950	950	950	950	950	950	950	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	4,461
<b>Total Operating Expenditures</b>	-	<b>364</b>	<b>247</b>	<b>246</b>	<b>232</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>950</b>	<b>4,461</b>
Debt Service Obligations:													
Existing Debt Service	-	17,999	17,999	17,999	17,999	17,999	17,999	17,999	17,999	17,999	17,999	17,999	-
<b>Total Debt Service Obligations</b>	-	<b>17,999</b>	<b>17,999</b>	<b>17,999</b>	<b>17,999</b>	<b>17,999</b>	<b>17,999</b>	<b>17,999</b>	<b>17,999</b>	<b>17,999</b>	<b>17,999</b>	<b>17,999</b>	-
<b>Total Expenditures</b>	-	<b>18,363</b>	<b>18,246</b>	<b>18,245</b>	<b>18,230</b>	<b>18,949</b>	<b>18,949</b>	<b>18,949</b>	<b>18,949</b>	<b>18,949</b>	<b>18,949</b>	<b>18,949</b>	<b>4,461</b>
<b>Ending Fund Balance</b>	\$ -	\$ 1,579	\$ 9,256	\$ 7,929	\$ 7,513	\$ 7,077	\$ 6,641	\$ 6,205	\$ 5,769	\$ 5,333	\$ 4,897	\$ 4,461	\$ (0)
<b>Less Carry-Forward Encumbrances</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	\$ -	\$ 1,579	\$ 9,256	\$ 7,929	\$ 7,513	\$ 7,077	\$ 6,641	\$ 6,205	\$ 5,769	\$ 5,333	\$ 4,897	\$ 4,461	\$ (0)
Fund Balance Policy Target	-	-	-	-	-	-	-	-	-	-	-	-	-
Excess Fund Balance	-	1,579	9,256	7,929	7,513	7,077	6,641	6,205	5,769	5,333	4,897	4,461	(0)
Total Revenues In	-	17,807	18,235	18,033	17,814	18,513	18,513	18,513	18,513	18,513	18,513	18,513	-
Total Expenditures Out	-	18,363	18,246	18,245	18,230	18,949	18,949	18,949	18,949	18,949	18,949	18,949	4,461
<b>Change in Cash Position</b>	-	<b>(555)</b>	<b>(11)</b>	<b>(212)</b>	<b>(416)</b>	<b>(436)</b>	<b>(436)</b>	<b>(436)</b>	<b>(436)</b>	<b>(436)</b>	<b>(436)</b>	<b>(436)</b>	<b>(4,461)</b>
Net Revenues Available for Debt Service	-	17,443.51	17,987.54	17,787.13	17,582.64	17,562.84	17,562.82	17,562.82	17,562.82	17,562.82	17,562.82	17,562.82	(4,461.00)
Total Debt Service Expenditures	-	17,998.82	17,998.81	17,998.81	17,998.82	17,998.85	17,998.80	17,998.80	17,998.81	17,998.81	17,998.80	17,998.80	-
<b>Debt Coverage Ratio</b>	#DIV/0!	<b>0.969</b>	<b>0.999</b>	<b>0.988</b>	<b>0.977</b>	<b>0.976</b>	<b>0.976</b>	<b>0.976</b>	<b>0.976</b>	<b>0.976</b>	<b>0.976</b>	<b>0.976</b>	#DIV/0!

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** SA Brunswick Lake - Dam  
**Department:** Special Assessment Debt  
**Fund Number:** 783-0015

Line Item	Classification /	Actuals				
Account Number	Account Title	2007	2012	2017	2021	2022
	<i>SA B. Lake Dam Bonds</i>					
783-0015-54239	Issuance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
783-0015-54278	Auditor / Treasurer Fees	-	363.78	247.11	246.10	231.67
783-0015-58600	Refunded Bond Principal	-	-	-	-	-
783-0015-58793	Bond Principal	-	9,620.44	10,991.01	12,719.21	13,164.38
783-0015-58794	Bond Interest	-	8,378.38	7,007.80	5,279.60	4,834.44
	<i>Total SA B.Lake Dam Expenses</i>	\$ -	\$ 18,362.60	\$ 18,245.92	\$ 18,244.91	\$ 18,230.49
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 18,362.60</b>	<b>\$ 18,245.92</b>	<b>\$ 18,244.91</b>	<b>\$ 18,230.49</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** SA Brunswick Lake - Dam  
**Department:** Special Assessment Debt  
**Fund Number:** 783-0015

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
	<i>SA B. Lake Dam Bonds</i>				
783-0015-54239	Issuance Expenses	\$ -	\$ -	\$ -	\$ -
783-0015-54278	Auditor / Treasurer Fees	950.00	949.98	950.00	950.00
783-0015-58600	Refunded Bond Principal	-	-	-	-
783-0015-58793	Bond Principal	13,641.61	13,641.61	14,719.28	14,719.28
783-0015-58794	Bond Interest	4,357.22	4,357.24	3,279.52	3,279.52
	<i>Total SA B.Lake Dam Expenses</i>	\$ 18,948.83	\$ 18,948.83	\$ 18,948.80	\$ 18,948.80
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ 18,948.83</b>	<b>\$ 18,948.83</b>	<b>\$ 18,948.80</b>	<b>\$ 18,948.80</b>

Debt matures 2029



784

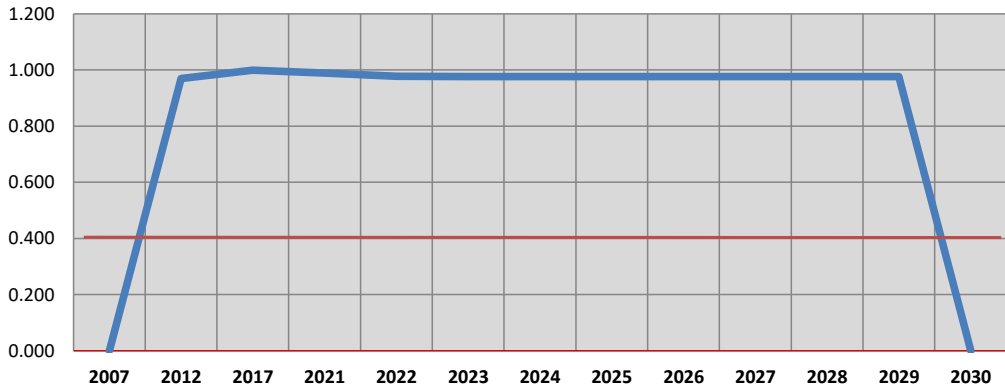
S.A. Brunswick Lake Bond  
Retirement Fund – Lake  
Dredging Improvements

**City of Brunswick, Ohio**

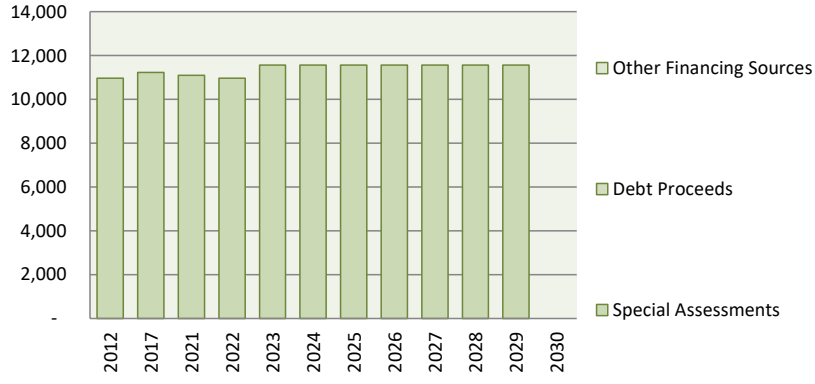
Budgetary and Five-Year Forecast Graphs

For the Brunswick Lake Dredging Improvement Special Assessment Debt Retirement Fund (#784)

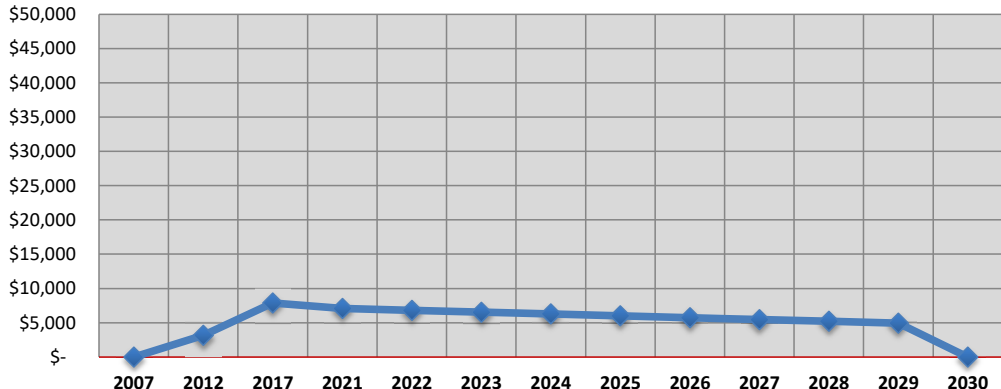
**Debt Coverage Ratio**



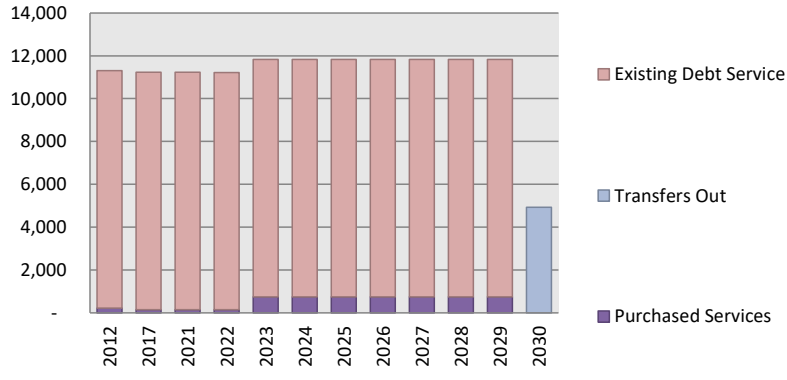
**Fund Revenues**



**Ending Fund Balance Graph**



**Fund Expenditures**



Debt matures on Dec 1, 2029.

**City of Brunswick, Ohio**  
 Budget Five Year Forecast Financial Statement  
 Special Assessment Brunswick Lake Improvement Dredging Debt Fund (#784)

	Actual 2007	Actual 2012	Actual 2017	Actual 2021	Actual 2022	Budgeted 2023	Forecasted 2024	Projected 2025	Projected 2026	Projected 2027	Projected 2028	Projected 2029	Projected 2030
<b>Beginning Fund Balance</b>	\$ -	\$ 3,504	\$ 7,893	\$ 7,199	\$ 7,068	\$ 6,812	\$ 6,543	\$ 6,275	\$ 6,006	\$ 5,738	\$ 5,469	\$ 5,201	\$ 4,932
Revenues:													
Special Assessments	-	10,958	11,221	11,097	10,962	11,558	11,558	11,558	11,558	11,558	11,558	11,558	-
Debt Proceeds	-	-	-	-	-	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Total Revenues</b>	-	<b>10,958</b>	<b>11,221</b>	<b>11,097</b>	<b>10,962</b>	<b>11,558</b>	<b>11,558</b>	<b>11,558</b>	<b>11,558</b>	<b>11,558</b>	<b>11,558</b>	<b>11,558</b>	-
Operating Expenditures:													
Purchased Services	-	224	152	151	142	750	750	750	750	750	750	750	-
Transfers Out	-	-	-	-	-	-	-	-	-	-	-	-	4,932
<b>Total Operating Expenditures</b>	-	<b>224</b>	<b>152</b>	<b>151</b>	<b>142</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>750</b>	<b>4,932</b>
Debt Service Obligations:													
Existing Debt Service	-	11,076	11,076	11,076	11,076	11,076	11,076	11,076	11,076	11,076	11,076	11,076	-
<b>Total Debt Service Obligations</b>	-	<b>11,076</b>	<b>11,076</b>	<b>11,076</b>	<b>11,076</b>	<b>11,076</b>	<b>11,076</b>	<b>11,076</b>	<b>11,076</b>	<b>11,076</b>	<b>11,076</b>	<b>11,076</b>	-
<b>Total Expenditures</b>	-	<b>11,300</b>	<b>11,228</b>	<b>11,228</b>	<b>11,219</b>	<b>11,826</b>	<b>11,826</b>	<b>11,826</b>	<b>11,826</b>	<b>11,826</b>	<b>11,826</b>	<b>11,826</b>	<b>4,932</b>
<b>Ending Fund Balance</b>	\$ -	\$ 3,162	\$ 7,886	\$ 7,068	\$ 6,812	\$ 6,543	\$ 6,275	\$ 6,006	\$ 5,738	\$ 5,469	\$ 5,201	\$ 4,932	\$ 0
<b>Less Carry-Forward Encumbrances</b>	-	-	-	-	-	-	-	-	-	-	-	-	-
<b>Ending Unencumbered Fund Balance</b>	\$ -	\$ 3,162	\$ 7,886	\$ 7,068	\$ 6,812	\$ 6,543	\$ 6,275	\$ 6,006	\$ 5,738	\$ 5,469	\$ 5,201	\$ 4,932	\$ 0

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** SA Brunswick Lake - Dredging Bonds  
**Department:** Special Assessment Debt  
**Fund Number:** 784-0015

Line Item Account Number	Classification / Account Title	Actuals				
		2007	2012	2017	2021	2022
	<i>SA B. Lake Dredging Bonds</i>					
784-0015-54239	Issuance Expenses	\$ -	\$ -	\$ -	\$ -	\$ -
784-0015-54278	Auditor / Treasurer Fees	-	223.80	152.03	151.31	142.43
784-0015-58600	Refunded Bond Principal	-	-	-	-	-
784-0015-58793	Bond Principal	-	5,920.27	6,763.70	7,827.21	8,101.16
784-0015-58794	Bond Interest	-	5,155.94	4,312.48	3,248.98	2,975.02
	<i>Total SA B.Lake Dredging Expenses</i>	\$ -	\$ 11,300.01	\$ 11,228.21	\$ 11,227.50	\$ 11,218.61
	<b>GRAND TOTAL OF EXPENDITURES</b>	<b>\$ -</b>	<b>\$ 11,300.01</b>	<b>\$ 11,228.21</b>	<b>\$ 11,227.50</b>	<b>\$ 11,218.61</b>

**City of Brunswick, Ohio**  
 Departmental Budget Worksheet  
 For the Budget Year Ending, December 31, 2024

**Fund:** SA Brunswick Lake - Dredging Bonds  
**Department:** Special Assessment Debt  
**Fund Number:** 784-0015

Line Item Account Number	Classification / Account Title	2023		2024	
		Original Budget	Current Budget	Departmental Request	City Manager Recommendation
<i>SA B. Lake Dredging Bonds</i>					
784-0015-54239	Issuance Expenses	\$ -	\$ -	\$ -	\$ -
784-0015-54278	Auditor / Treasurer Fees	750.00	750.00	750.00	750.00
784-0015-58600	Refunded Bond Principal	-	-	-	-
784-0015-58793	Bond Principal	8,394.83	8,394.83	9,058.02	9,058.02
784-0015-58794	Bond Interest	2,681.36	2,681.36	2,018.16	2,018.16
<i>Total SA B.Lake Dredging Expenses</i>		\$ 11,826.19	\$ 11,826.19	\$ 11,826.18	\$ 11,826.18
<b>GRAND TOTAL OF EXPENDITURES</b>		<b>\$ 11,826.19</b>	<b>\$ 11,826.19</b>	<b>\$ 11,826.18</b>	<b>\$ 11,826.18</b>

Debt matures 2029

# CITY OF BRUNSWICK

**MAYOR**  
RON FALCONI

**COUNCIL**  
MICHAEL J. ABELLA, JR  
JOSEPH P. DELSANTER  
NICHOLAS HANEK  
KEITH A. KUCZMA  
BRANDON LAMBERT  
KRISTY PIPER  
TIM SMITH

**CITY MANAGER / SAFETY DIRECTOR**  
CARL S. DEFOREST

FUND #	FUND NAME	PURPOSE OF FUND
880	Rec Programs	<b>No Longer in use.</b> To account for the Brunswick's Men's Softball Association profits for operating the concession stands to be used for the purpose of improving the softball facilities.
881	General Trust	Accounts for escrow monies, grade bonds, engineer bonds, and other deposits held in an Agency capacity.
882	Unclaimed Monies Trust	To account for unclaimed funds. After 5 years of unclaimed funds being retained in this fund, the unclaimed funds are to be remitted to the General Fund. The City retains activity in this fund after 5 years for tracking purposes but includes the activity into the General Fund for financial presentation.
883	Twelve Step	<b>No Longer in use.</b> To account for grant monies received from the Medina County Drug Abuse Commission for the Twelve Step Recovery Program. The City of Brunswick's role, as directed by the program, is limited to that of custodian of funds.
884	Family Violence	<b>No Longer in use.</b> To be a fiscal agent for and account for grant \$ for the Family Violence Prevention Coalition of Medina County to produce a local public service announcement about the prevention of family violence.
885	Flex Spending	To act in an agent capacity for employees. \$ set aside by employees pursuant to IRC Section 125 which are used for medical care and dependent care claim costs.
886	Non-Residential 3% Building Permit	Pursuant to Senate Bill 359, all political subdivisions that prescribe fees for the acceptance and approval of plans and specifications, and for making of all inspections in connection with nonresidential buildings pursuant to Ohio Revised Code Section 3781.102 shall collect and remit monthly, on behalf of the Board of Building Standards, an assessment equal to three percent
887	Residential 1% Building Permit	Pursuant to Ohio House Bill 175, all political subdivisions that prescribe fees for the acceptance and approval of plans and specifications, and for making of all inspections in connection with residential buildings pursuant to Ohio Revised Code Section 3781.102 shall collect and remit monthly, on behalf of the Board of Building Standards, an assessment equal to one percent

**Note:** Since Agency funds are merely held in a trustee capacity - no detailed history, graphs or fund budgets are presented. Please refer to budget Exhibit A listed in this document.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

CITY HALL PHONE: (330) 225-9144 - FAX: (330) 273-8023 - POLICE & FIRE PHONE: (330) 225-9111 - FAX: (330) 225-6002 <http://www.brunswick.oh.us>

**DETAILED RECEIPT  
ESTIMATES  
(FOR LARGEST OPERATIONAL FUNDS)**

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Fund  
**Fund Number:** 001

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ 1,662,983	\$ 1,447,060	\$ 1,507,168	\$ 1,826,576	\$ 1,845,094	\$ 2,185,686	\$ 2,236,546
Municipal Income Tax	9,163,447	14,532,590	17,147,842	23,927,308	26,528,569	26,941,880	27,139,980
Charges for Services	216,502	50,400	78,081	56,796	74,248	66,500	45,867
Licenses, Permits & Fees	533,179	865,847	1,117,255	1,175,168	814,109	1,126,442	1,307,573
Fines & Forfeitures	499,792	1,793	1,236	1,023	746	1,100	1,100
Intergovernmental	1,394,880	1,081,900	812,623	1,151,542	1,173,033	1,150,756	1,181,767
Interest	908,640	22,712	372,270	362,497	915,973	1,081,000	2,577,550
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	40,340	27,016	10,217	7,558	6,936	5,150	6,181
Other Financing Sources	337,471	816,950	1,779,295	2,236,345	2,317,427	2,111,705	2,173,016
	<b>\$ 14,757,231</b>	<b>\$ 18,846,268</b>	<b>\$ 22,825,987</b>	<b>\$ 30,744,811</b>	<b>\$ 33,676,135</b>	<b>\$ 34,670,219</b>	<b>\$ 36,669,580</b>



**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Fund  
**Fund Number:** 001

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
<i>Property Taxes</i>								
001-0010-40001	Real Estate	\$ 1,371,353.96	\$ 1,447,060.30	\$ 1,507,167.78	\$ 1,826,575.67	\$ 1,845,094.33	\$ 2,185,686.00	\$ 2,236,546.00
001-0010-40002	Real Estate-Police Pension	178,872.28	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0010-40003	Tangible Personal Property	99,746.05	-	-	-	-	-	-
001-0010-40004	Tangible PP-Police Pension	13,010.36	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
<i>Total Property Taxes</i>		\$ 1,662,982.65	\$ 1,447,060.30	\$ 1,507,167.78	\$ 1,826,575.67	\$ 1,845,094.33	\$ 2,185,686.00	\$ 2,236,546.00
<i>Income Taxes (info from MITS)</i>								
001-0011-40011	Income Tax	9,089,099.45	14,532,589.74	17,147,842.27	23,927,307.76	26,528,568.53	26,941,880.00	27,139,980.00
001-0011-40013	Penalties	50,463.16	-	-	-	-	-	-
001-0011-40014	Interest	23,883.99	-	-	-	-	-	-
<i>Total Income Taxes</i>		\$ 9,163,446.60	\$ 14,532,589.74	\$ 17,147,842.27	\$ 23,927,307.76	\$ 26,528,568.53	\$ 26,941,880.00	\$ 27,139,980.00
<i>Charges for Services</i>								
001-0020-40435	Processing Fee (Inc. Tax Pmt. Agreement)	8,050.00	14,200.00	8,250.00	11,400.00	11,500.00	11,500.00	15,000.00
001-0020-40436	Court Expungement Fee	-	-	-	-	-	-	-
001-0020-40439	Alarm Fees	225.00	-	-	-	-	-	-
001-0020-40440	Senior Programs	150,107.40	675.00	-	-	-	moved to #131	moved to #131
001-0020-40441	Lease Income (10 yr. lease expired Oct 8, 2022)	-	1,200.00	1,200.00	1,200.00	1,200.00	-	-
001-0020-40452	Hills Dispatch	23,212.26	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0020-40453	Hinckley Dispatch	11,785.32	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
<i>Total Charges for Services</i>		\$ 193,379.98	\$ 16,075.00	\$ 9,450.00	\$ 12,600.00	\$ 12,700.00	\$ 11,500.00	\$ 15,000.00
<i>County Weed Charges</i>								
001-0025-40300	Weed Certifications	21,915.77	34,325.47	68,630.50	44,195.72	61,548.09	55,000.00	30,867.00
001-0025-40301	Delinquent Waterline Charges	1,205.87	-	-	-	-	-	-
<i>Total County Weed Charges</i>		\$ 23,121.64	\$ 34,325.47	\$ 68,630.50	\$ 44,195.72	\$ 61,548.09	\$ 55,000.00	\$ 30,867.00
<i>Permits</i>								
001-0030-40150	Liquor & Beer	27,386.10	27,550.60	28,372.75	45,655.40	13,487.60	29,000.00	33,131.00
001-0030-40154	Cemetery	3,005.00	2,850.00	1,800.00	3,990.00	2,075.00	3,500.00	3,500.00
001-0030-40155	Building	470,288.08	329,519.72	691,866.06	733,090.05	444,256.49	460,000.00	625,000.00
001-0030-40156	Solicitors	200.00	750.00	2,025.00	1,160.00	1,250.00	1,200.00	1,200.00
001-0030-40158	VSP Fees (CH#858) Res #49-12	-	402,965.48	128,551.53	128,346.93	58,274.40	61,817.00	61,817.00
001-0030-40159	Assembly Permits Ord #29-15	-	-	140.00	40.00	50.00	100.00	100.00
001-0030-40160	Application Fee Temp Events	-	-	50.00	20.00	60.00	100.00	100.00
001-0030-40161	Mobile Food Serv - Permit	-	-	-	-	75.00	225.00	225.00
001-0030-40453	Architect Review	32,299.38	6,882.00	26,208.15	33,753.48	12,847.24	22,500.00	22,500.00
001-0030-40455	Storm Water Inspection Fee	-	57,000.00	84,000.00	37,500.00	34,750.00	48,000.00	60,000.00
001-0030-40456	Site Deposits	-	38,329.00	154,242.00	191,611.91	246,983.50	500,000.00	500,000.00
<i>Total Permits</i>		\$ 533,178.56	\$ 865,846.80	\$ 1,117,255.49	\$ 1,175,167.77	\$ 814,109.23	\$ 1,126,442.00	\$ 1,307,573.00

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Fund  
**Fund Number:** 001

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
<i>Intergovernmental - Local</i>								
001-0040-40022	Deregulation - Municipal Inc. Tax	42,088.08	5,096.92	23,937.91	78,208.00	17,655.15	20,500.00	36,479.00
001-0040-40023	Lodging	1,146.95	20,590.51	21,297.84	44,797.91	95,014.30	70,000.00	80,000.00
001-0040-40025	Rollback	164,241.61	207,885.94	215,241.90	246,915.77	247,476.41	242,854.00	242,854.00
001-0040-40026	Rollback - Police Pension	21,422.80	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0040-40027	Deregulation Tax - County	8,516.90	-	-	-	-	-	-
001-0040-40028	Deregulation Tax - County Police Pension	884.00	moved to #114	moved to #114	moved to #114	moved to #114	-	-
001-0040-40034	Juvenile Court Grant	7,020.00	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0040-40035	Medina County Planning Grant	1,250.00	-	-	-	-	-	-
001-0040-40049	PPT Exemption	2,019.45	-	-	-	-	-	-
001-0040-40050	PPT Exemption - Police Pension	263.41	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
<i>Total Intergovernmental - Local</i>		\$ 248,853.20	\$ 233,573.37	\$ 260,477.65	\$ 369,921.68	\$ 360,145.86	\$ 333,354.00	\$ 359,333.00
<i>Intergovernmental - State</i>								
001-0041-40029	Local Government-Assistance	135,754.02	-	-	-	-	-	-
001-0041-40030	Local Government-State	125,396.75	75,053.44	8,092.57	159,079.23	178,055.82	178,000.00	178,000.00
001-0041-40031	Local Government-County	818,771.15	592,982.79	495,363.10	621,558.33	633,774.13	638,302.00	638,302.00
001-0041-40032	Inheritance Tax (Estate Tax)	34,679.20	179,216.81	1,480.85	-	-	-	-
001-0041-40033	Cigarette Tax	705.33	1,073.68	1,108.66	982.50	1,057.50	1,100.00	1,132.00
001-0041-40034	NOPEC Energy Conserv. Program	4,888.00	-	-	-	-	-	-
001-0041-40035	JEDD Study/Econ Dev	-	-	-	-	-	-	5,000.00
001-0041-40045	Immobilization	4,100.00	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0041-40046	Police Intervention \ MCDAC Grant	20,600.00	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0041-40047	Professional Continuing Training (State)	-	moved to #114	moved to #114	moved to #114	moved to #114	-	-
001-0041-40050	Grants (State): BWC Dividend	-	-	-	-	-	-	-
001-0041-40051	State Safety Belt Program	-	moved to #114	moved to #114	moved to #114	moved to #114	-	-
001-0041-40052	Charge For Serv (Governments)	-	-	-	-	-	-	-
001-0041-40053	Lean Grant	-	-	46,100.00	-	-	-	-
001-0041-40054	State Reimb for R/E (Prop Tax Collection) Fees	-	-	-	-	-	-	-
911-0041-40034	Capital : State Intergov Grant	1,132.00	-	-	-	-	-	-
<i>Total Intergovernmental - State</i>		\$ 1,146,026.45	\$ 848,326.72	\$ 552,145.18	\$ 781,620.06	\$ 812,887.45	\$ 817,402.00	\$ 822,434.00

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Fund  
**Fund Number:** 001

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
<i>Interest Earnings</i>								
001-0051-40166	Interest Investments	57,500.01	-	120,073.93	331,012.21	427,907.43	625,000.00	932,000.00
001-0051-40167	Interest STAR Ohio	256,334.04	402.54	152,727.00	16,850.89	327,083.39	300,000.00	1,045,550.00
001-0051-40169	Interest Other	593,091.71	21,366.35	99,309.41	14,633.61	160,982.20	156,000.00	600,000.00
001-0051-40171	Interest - Grafton Road Bonds	1,714.00	943.00	160.00	-	-	-	-
<i>Total Interest Earnings</i>		\$ 908,639.76	\$ 22,711.89	\$ 372,270.34	\$ 362,496.71	\$ 915,973.02	\$ 1,081,000.00	\$ 2,577,550.00
<i>Miscellaneous</i>								
001-0052-40171	Police Reports	102.00	-	-	-	-	moved to #114	moved to #114
001-0052-40172	Witness Jury Duty Checks	276.20	9.00	-	54.00	-	-	-
001-0052-40173	Computer Usage	-	-	-	-	-	-	-
001-0052-40174	Miscellaneous	8,964.66	7,016.78	1,711.95	2,386.99	2,309.96	2,500.00	2,500.00
904-0052-40174	Miscellaneous - IT (Capital)	-	-	-	400.00	-	-	81.00
908-0052-40174	Miscellaneous - Bldg. (Capital)	-	-	-	3,361.00	2,940.00	-	-
918-0052-40174	Miscellaneous - Adm (Capital)	-	-	-	-	-	-	-
001-0052-40176	Bid Specs -	(60.00)	-	-	-	-	-	-
001-0052-40179	Parking Tickets	9,140.00	-	-	-	-	moved to #114	moved to #114
001-0052-40180	Donations - Council/Mayor Wages to City	-	14,036.97	-	-	-	-	-
001-0052-40181	Civil Service Testing	1,300.00	1,720.00	380.00	570.00	210.00	1,500.00	1,500.00
001-0052-40183	Zoning Reimbursements	1,156.65	1,522.79	495.48	254.95	995.76	750.00	750.00
001-0052-40190	Credit Card Fees	1,110.00	2,110.00	4,890.00	-	-	-	-
001-0052-40191	Wedding Donations - Mayor	1,075.00	600.00	240.00	480.00	480.00	400.00	400.00
001-0052-40192	Donations	6,543.63	-	2,500.00	-	-	-	-
001-0052-40194	Settlement-Liquidated Damage	-	-	-	51.02	-	-	950.00
911-0052-40192	Donations - Capital (Police)	10,724.49	moved to #114	moved to #114	moved to #114	moved to #114	-	-
001-0052-40193	Ohio Police & Fire Pension Refund	-	-	-	-	-	moved to #114	moved to #114
001-0052-40195	Tire Cleanup - Hopkins Park Donations	7.00	-	-	-	-	-	-
<i>Total Miscellaneous</i>		\$ 40,339.63	\$ 27,015.54	\$ 10,217.43	\$ 7,557.96	\$ 6,935.72	\$ 5,150.00	\$ 6,181.00
<i>Fines &amp; Forfeitures</i>								
001-0070-40992	Fines & Forfeitures	497,312.26	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0070-40993	Dog Storage / Misc. Fines	1,980.00	1,793.00	1,236.00	1,023.00	746.00	1,100.00	1,100.00
001-0070-40994	Admin Fee - Enterprise Zone	500.00	-	-	-	-	-	-
001-0070-40995	Econ Inducement Grant	-	-	-	-	-	-	-
<i>Total Fines &amp; Forfeitures</i>		\$ 499,792.26	\$ 1,793.00	\$ 1,236.00	\$ 1,023.00	\$ 746.00	\$ 1,100.00	\$ 1,100.00

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Fund  
**Fund Number:** 001

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
	Transfers / Advances							
001-0090-80145	Advance In - USEPA Grant							
001-0090-80145	Advance In - USEPA Grant	-	-	-	-	-	-	-
001-0090-80138	Advance In- OPWC Pepperwood Grant	-	-	-	-	-	-	-
001-0090-80137	Advance In- OPWC Magnolia Grant	-	-	-	-	-	-	-
001-0090-80136	Advance In - OPWC Skyview Dr Grant	-	-	-	-	-	-	-
001-0090-80135	Advance In - OPWC Old Eagle Grant	-	-	-	-	-	497,165.00	-
001-0090-xxxxx	Advance OPWC (Future Grants)	-	-	-	-	-	-	-
001-0090-80103	Advance In - FEMA Fund	-	-	-	2,963.65	-	-	-
001-0090-80102	Advance In - CDBG	104,000.00	104,000.00	-	-	-	-	-
001-0090-80105	Advance In - N.Carpenter Road (347)	-	-	-	-	-	-	-
001-0090-80106	Advance In - Fund #112	27,787.50	-	-	-	-	-	-
001-0090-80108	Advance In - City Hall Expansion (336)	-	-	-	245,202.00	202,288.00	-	-
001-0090-80110	Advance In - BTA Fund	-	50,000.00	-	-	-	-	-
001-0090-80111	Advance In - DOJ Grant Fund #129	-	-	83,852.00	27,028.93	23,687.50	60,000.25	60,000.25
001-0090-80117	Advance In - Highland SS Impr. Fund #361	-	141,500.00	-	-	-	-	-
001-0090-80119	Advance In - El Dorado Fund #363	-	76,300.00	-	-	-	-	-
001-0090-80120	Advance In - Grafton/Hadcock Fund #364	-	182,000.00	-	-	-	-	-
001-0090-80122	Advance In - EPA Grant Fund #337	-	-	100,000.00	-	-	-	-
001-0090-80124	Advance In - Hadcock Phase III Fund #367	-	-	599,000.00	-	-	-	-
001-0090-80125	Advance In - Grafton Fund #368	-	-	-	-	-	-	-
001-0090-80126	Advance In - OPWC Multi Rd Improv Fund #370	-	-	-	-	-	-	-
001-0090-80127	Advance In - from Laurel Road OPWC Fund #371	-	-	-	613,800.00	623,000.00	-	-
001-0090-80129	Advance In - Medina Cnty Safe Communities #137	-	31,900.00	-	-	-	-	-
001-0090-80130	Advance In - Storm Water Fund #224	-	35,000.00	-	-	-	-	-
001-0090-80131	Advance In - Road Levy Fund #332	-	-	600,000.00	830,000.00	855,000.00	861,000.00	861,000.00
001-0090-80132	Advance In from Employee Flex #885	-	-	-	-	-	-	-
001-0090-80133	Advance In From Fund #341 City-wide Park	-	-	-	200,000.00	301,500.00	61,040.00	61,040.00
001-0090-80134	Advance In - Cap Improv Fund #300	-	-	-	-	-	500,000.00	500,000.00
001-0090-80135	Advance In - OPWC Old Eagle Fund #372	-	-	-	-	-	-	497,165.00
001-0090-81202	Advance In - Brunswick Lake (360)	-	-	203,942.80	-	-	-	-
001-0090-80183	Transfer In - Revolving Loan Fund #121	-	-	-	-	-	-	-
001-0090-80104	Advance In - BTA Capital (954)	-	-	-	-	-	-	-
900-0000-80100	Transfer In - 900 Sub Fund Creation / Supp.	205,034.23	196,250.00	192,500.00	317,350.00	311,951.00	132,500.00	193,811.00
923-0090-80100	Intrafund transfer In - 923 (City Grant Match)	649.00	-	-	-	-	-	-
<i>Total Advances In</i>		\$ 337,470.73	\$ 816,950.00	\$ 1,779,294.80	\$ 2,236,344.58	\$ 2,317,426.50	\$ 2,111,705.25	\$ 2,173,016.25
<b>Grand Total for General Fund</b>		<b>\$ 14,757,231.46</b>	<b>\$ 18,846,267.83</b>	<b>\$ 22,825,987.44</b>	<b>\$ 30,744,810.91</b>	<b>\$ 33,676,134.73</b>	<b>\$ 34,670,219.25</b>	<b>\$ 36,669,580.25</b>
		-1.4609%	30.4251%	57.9666%	112.7686%	140.7672%	2.95%	8.89%

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Fund  
**Fund Number:** 001

	<b>2024</b>		<b>2025</b>		<b>2026</b>		<b>2027</b>		<b>2028</b>
Property & Other Taxes	2,248,200	\$	2,248,200	\$	2,248,200	\$	2,270,682	\$	2,293,389
Municipal Income Tax	27,426,472		27,700,737		27,977,744		28,537,299		29,108,045
Charges for Services	57,500		63,000		72,750		72,750		72,750
Licenses, Permits & Fees	1,219,125		1,156,657		1,229,332		1,227,146		1,252,499
Fines & Forfeitures	1,050		1,050		1,050		1,050		1,050
Intergovernmental	1,147,999		975,010		986,162		994,873		1,003,673
Interest	2,162,082		1,862,000		1,640,000		1,420,000		1,320,000
Sales	-		-		-		-		-
Special Assessment Proceeds	-		-		-		-		-
Debt / Capital Lease Proceeds	-		-		-		-		-
Other	4,500		4,500		4,500		4,500		4,500
Other Financing Sources	2,547,848		2,358,500		3,127,000		1,613,500		3,868,500
	<b>36,814,776</b>	\$	<b>36,369,654</b>	\$	<b>37,286,738</b>	\$	<b>36,141,801</b>	\$	<b>38,924,406</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Fund  
**Fund Number:** 001

Account Number	Account Name	2024 Budget (Forecasted)	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
<i>Property Taxes</i>						
001-0010-40001	Real Estate	2,248,200	\$ 2,248,200	\$ 2,248,200	\$ 2,270,682	\$ 2,293,389
001-0010-40002	Real Estate-Police Pension	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0010-40003	Tangible Personal Property	-	-	-	-	-
001-0010-40004	Tangible PP-Police Pension	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
<i>Total Property Taxes</i>		2,248,200	\$ 2,248,200	\$ 2,248,200	\$ 2,270,682	\$ 2,293,389
<i>Income Taxes (info from MITS)</i>						
001-0011-40011	Income Tax	27,426,472	\$ 27,700,737	\$ 27,977,744	\$ 28,537,299	\$ 29,108,045
001-0011-40013	Penalties	(See Est. Rev Wkst)	n/a	n/a	n/a	n/a
001-0011-40014	Interest	(See Est. Rev Wkst)	n/a	n/a	n/a	n/a
<i>Total Income Taxes</i>		27,426,472	\$ 27,700,737	\$ 27,977,744	\$ 28,537,299	\$ 29,108,045
<i>Charges for Services</i>						
HB 5 new guidelines on penalty/collection efforts.						
001-0020-40435	Processing Fee (Inc. Tax Pmt. Agreement)	7,500	8,000	12,750	12,750	12,750
001-0020-40436	Court Expungement Fee	-	-	-	-	-
001-0020-40439	Alarm Fees	-	-	-	-	-
001-0020-40440	Senior Programs	moved to #131	moved to #131	moved to #131	moved to #131	moved to #131
001-0020-40441	Lease Income (10 yr. lease expired Oct 8, 2022)	-	-	-	-	-
001-0020-40452	Hills Dispatch	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0020-40453	Hinckley Dispatch	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
<i>Total Charges for Services</i>		7,500	\$ 8,000	\$ 12,750	\$ 12,750	\$ 12,750
<i>County Weed Charges</i>						
001-0025-40300	Weed Certifications	50,000	55,000	60,000	60,000	60,000
001-0025-40301	Delinquent Waterline Charges	-	-	-	-	-
<i>Total County Weed Charges</i>		50,000	\$ 55,000	\$ 60,000	\$ 60,000	\$ 60,000
<i>Permits</i>						
001-0030-40150	Liquor & Beer	27,500	27,781	28,064	28,350	28,639
001-0030-40154	Cemetery	3,750	3,788	3,827	3,866	3,905
001-0030-40155	Building	550,000	500,000	575,000	575,000	600,000
001-0030-40156	Solicitors	1,200	1,225	1,250	1,275	1,300
001-0030-40158	VSP Fees (CH#858) Res #49-12	\$ 56,250	\$ 53,438	\$ 50,766	\$ 48,230	\$ 48,230
001-0030-40159	Assembly Permits Ord #29-15	100	100	100	100	100
001-0030-40160	Application Fee Temp Events	100	100	100	100	100
001-0030-40161	Mobile Food Serv - Permit	225	225	225	225	225
001-0030-40453	Architect Review	20,000	20,000	20,000	20,000	20,000
001-0030-40455	Storm Water Inspection Fee	60,000	50,000	50,000	50,000	50,000
001-0030-40456	Site Deposits	500,000	500,000	500,000	500,000	500,000
<i>Total Permits</i>		1,219,125	\$ 1,156,657	\$ 1,229,332	\$ 1,227,146	\$ 1,252,499

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Fund  
**Fund Number:** 001

Account Number	Account Name	2024 Budget (Forecasted)	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
<i>Intergovernmental - Local</i>						
001-0040-40022	Deregulation - Municipal Inc. Tax	25,000	25,000	25,000	25,000	25,000
001-0040-40023	Lodging	80,000	85,000	90,000	90,000	90,000
001-0040-40025	Rollback	249,800	\$ 249,800	\$ 249,800	\$ 252,298	\$ 254,821
001-0040-40026	Rollback - Police Pension	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0040-40027	Deregulation Tax - County	-	-	-	-	-
001-0040-40028	Deregulation Tax - County Police Pension	-	-	-	-	-
001-0040-40034	Juvenile Court Grant	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0040-40035	Medina County Planning Grant	-	-	-	-	-
001-0040-40049	PPT Exemption	-	-	-	-	-
001-0040-40050	PPT Exemption - Police Pension	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
<i>Total Intergovernmental - Local</i>		354,800	\$ 359,800	\$ 364,800	\$ 367,298	\$ 369,821
<i>Intergovernmental - State</i>						
001-0041-40029	Local Government-Assistance	-	-	-	-	-
001-0041-40030	Local Government-State	178,000	-	-	-	-
001-0041-40031	Local Government-County	614,099	614,099	620,240	626,442	632,707
001-0041-40032	Inheritance Tax (Estate Tax)	-	-	-	-	-
001-0041-40033	Cigarette Tax	1,100	1,111	1,122	1,133	1,145
001-0041-40034	NOPEC Energy Conserv. Program	-	-	-	-	-
001-0041-40035	JEDD Study/Econ Dev	-	-	-	-	-
001-0041-40045	Immobilization	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0041-40046	Police Intervention \ MCDAC Grant	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0041-40047	Professional Continuing Training (State)	-	-	-	-	-
001-0041-40050	Grants (State): BWC Dividend	-	-	-	-	-
001-0041-40051	State Safety Belt Program	-	-	-	-	-
001-0041-40052	Charge For Serv (Governments)	-	-	-	-	-
001-0041-40053	Lean Grant	-	-	-	-	-
001-0041-40054	State Reimb for R/E (Prop Tax Collection) Fees	-	-	-	-	-
911-0041-40034	Capital : State Intergov Grant	-	-	-	-	-
<i>Total Intergovernmental - State</i>		793,199	\$ 615,210	\$ 621,362	\$ 627,575	\$ 633,852

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Fund  
**Fund Number:** 001

Account Number	Account Name	2024 Budget (Forecasted)	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
	<i>Interest Earnings</i>					
001-0051-40166	Interest Investments	1,082,082	1,100,000	1,100,000	1,000,000	900,000
001-0051-40167	Interest STAR Ohio	720,000	510,000	360,000	300,000	300,000
001-0051-40169	Interest Other	360,000	252,000	180,000	120,000	120,000
001-0051-40171	Interest - Grafton Road Bonds	-	-	-	-	-
	<i>Total Interest Earnings</i>	2,162,082	\$ 1,862,000	\$ 1,640,000	\$ 1,420,000	\$ 1,320,000
	<i>Miscellaneous</i>					
001-0052-40171	Police Reports	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0052-40172	Witness Jury Duty Checks	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0052-40173	Computer Usage	-	-	-	-	-
001-0052-40174	Miscellaneous	2,500	2,500	2,500	2,500	2,500
904-0052-40174	Miscellaneous - IT (Capital)	-	-	-	-	-
908-0052-40174	Miscellaneous - Bldg. (Capital)	-	-	-	-	-
918-0052-40174	Miscellaneous - Adm (Capital)	-	-	-	-	-
001-0052-40176	Bid Specs -	-	-	-	-	-
001-0052-40179	Parking Tickets	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0052-40180	Donations - Council/Mayor Wages to City	-	-	-	-	-
001-0052-40181	Civil Service Testing	600	600	600	600	600
001-0052-40183	Zoning Reimbursements	900	900	900	900	900
001-0052-40190	Credit Card Fees	-	-	-	-	-
001-0052-40191	Wedding Donations - Mayor	500	500	500	500	500
001-0052-40192	Donations	-	-	-	-	-
001-0052-40194	Settlement-Liquidated Damage	-	-	-	-	-
911-0052-40192	Donations - Capital (Police)	-	-	-	-	-
001-0052-40193	Ohio Police & Fire Pension Refund	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0052-40195	Tire Cleanup - Hopkins Park Donations	-	-	-	-	-
	<i>Total Miscellaneous</i>	4,500	\$ 4,500	\$ 4,500	\$ 4,500	\$ 4,500
	<i>Fines &amp; Forfeitures</i>					
001-0070-40992	Fines & Forfeitures	moved to #114	moved to #114	moved to #114	moved to #114	moved to #114
001-0070-40993	Dog Storage / Misc. Fines	1,050	1,050	1,050	1,050	1,050
001-0070-40994	Admin Fee - Enterprise Zone	-	-	-	-	-
001-0070-40995	Econ Inducement Grant	-	-	-	-	-
	<i>Total Fines &amp; Forfeitures</i>	1,050	\$ 1,050	\$ 1,050	\$ 1,050	\$ 1,050



**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Fund  
**Fund Number:** 001

Account Number	Account Name	2024 Budget (Forecasted)	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
	Transfers / Advances					
001-0090-80145	Advance In - USEPA Grant					2,255,000
001-0090-80145	Advance In - USEPA Grant	-	-	1,500,000	-	-
001-0090-80138	Advance In- OPWC Pepperwood Grant	-	-	658,500	-	-
001-0090-80137	Advance In- OPWC Magnolia Grant	-	825,000	-	-	-
001-0090-80136	Advance In - OPWC Skyview Dr Grant	789,590	-	-	-	-
001-0090-80135	Advance In - OPWC Old Eagle Grant	-	-	-	-	-
001-0090-xxxxx	Advance OPWC (Future Grants)	-	-	-	670,000	670,000
001-0090-80103	Advance In - FEMA Fund	-	-	-	-	-
001-0090-80102	Advance In - CDBG	-	-	-	-	-
001-0090-80105	Advance In - N.Carpenter Road (347)	359,688	-	-	-	-
001-0090-80106	Advance In - Fund #112	-	-	-	-	-
001-0090-80108	Advance In - City Hall Expansion (336)	85,836	-	-	-	-
001-0090-80110	Advance In - BTA Fund	-	-	-	-	-
001-0090-80111	Advance In - DOJ Grant Fund #129	59,234.42	50,000	-	-	-
001-0090-80117	Advance In - Highland SS Impr. Fund #361	-	-	-	-	-
001-0090-80119	Advance In - El Dorado Fund #363	-	-	-	-	-
001-0090-80120	Advance In - Grafton/Hadcock Fund #364	-	-	-	-	-
001-0090-80122	Advance In - EPA Grant Fund #337	-	-	-	-	-
001-0090-80124	Advance In - Hadcock Phase III Fund #367	-	-	-	-	-
001-0090-80125	Advance In - Grafton Fund #368	-	-	-	-	-
001-0090-80126	Advance In - OPWC Multi Rd Improv Fund #370	-	-	-	-	-
001-0090-80127	Advance In - from Laurel Road OPWC Fund #371	-	-	-	-	-
001-0090-80129	Advance In - Medina Cnty Safe Communities #137	-	-	-	-	-
001-0090-80130	Advance In - Storm Water Fund #224	-	-	-	-	-
001-0090-80131	Advance In - Road Levy Fund #332	861,000	861,000	861,000	861,000	861,000
001-0090-80132	Advance In from Employee Flex #885	-	-	-	-	-
001-0090-80133	Advance In From Fund #341 City-wide Park	-	500,000	-	-	-
001-0090-80134	Advance In - Cap Improv Fund #300	250,000	-	-	-	-
001-0090-80135	Advance In - OPWC Old Eagle Fund #372	-	-	-	-	-
001-0090-81202	Advance In - Brunswick Lake (360)	-	-	-	-	-
001-0090-80183	Transfer In - Revolving Loan Fund #121	-	-	-	-	-
001-0090-80104	Advance In - BTA Capital (954)	-	-	-	-	-
900-0000-80100	Transfer In - 900 Sub Fund Creation / Supp.	142,500	122,500	107,500	82,500	82,500
923-0090-80100	Intrafund transfer In - 923 (City Grant Match)	-	-	-	-	-
	<i>Total Advances In</i>	2,547,848.42	\$ 2,358,500	\$ 3,127,000	\$ 1,613,500	\$ 3,868,500
	<b>Grand Total for General Fund</b>	<b>36,814,776.42</b>	<b>36,369,653.56</b>	<b>37,286,738.04</b>	<b>36,141,801.05</b>	<b>38,924,405.92</b>
		0	-1.2091%	2.5216%	-3.0706%	7.6991%

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Court Fees (Computerization) Fund  
**Fund Number:** 110

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	38,365	32,647	25,530	19,088	21,006	24,000	22,000
Intergovernmental	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Other Financing Sources	28,221	2,000	300	-	3,000	-	-
	<b>\$ 66,586</b>	<b>\$ 34,647</b>	<b>\$ 25,830</b>	<b>\$ 19,088</b>	<b>\$ 24,006</b>	<b>\$ 24,000</b>	<b>\$ 22,000</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Court Fees (Computerization) Fund  
**Fund Number:** 110

Account Number	Account Name	2007	2012	Actuals			2023	
				2017	2021	2022	Original Estimate	Current Certificate
110-0070-40911	<i>Fines &amp; Forfeitures</i>							
	Fines & Costs	\$ 38,365.00	\$ 32,647.00	\$ 25,530.00	\$ 19,088.00	\$ 21,006.00	\$ 24,000.00	\$ 22,000.00
	<i>Total Fines &amp; Forfeitures</i>	\$ 38,365.00	\$ 32,647.00	\$ 25,530.00	\$ 19,088.00	\$ 21,006.00	\$ 24,000.00	\$ 22,000.00
951-0090-80100	<i>Transfers &amp; Advances In</i>							
	Transfer In : Capital Sub-Fund	\$ 28,220.61	\$ 2,000.00	\$ 300.00	\$ -	\$ 3,000.00	\$ -	\$ -
	<i>Total Transfers &amp; Advances In</i>	\$ 28,220.61	\$ 2,000.00	\$ 300.00	\$ -	\$ 3,000.00	\$ -	\$ -
<b>Grand Total for Court Fees Fund</b>		<b>\$ 66,585.61</b>	<b>\$ 34,647.00</b>	<b>\$ 25,830.00</b>	<b>\$ 19,088.00</b>	<b>\$ 24,006.00</b>	<b>\$ 24,000.00</b>	<b>\$ 22,000.00</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Court Fees (Computerization) Fund  
**Fund Number:** 110

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	22,000	22,500	22,500	24,000	25,000
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
	<b>\$ 22,000</b>	<b>\$ 22,500</b>	<b>\$ 22,500</b>	<b>\$ 24,000</b>	<b>\$ 25,000</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Court Fees (Computerization) Fund  
**Fund Number:** 110

Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
110-0070-40911	<i>Fines &amp; Forfeitures</i> Fines & Costs	\$ 22,000.00	\$ 22,500.00	\$ 22,500.00	\$ 24,000.00	\$ 25,000.00
	<i>Total Fines &amp; Forfeitures</i>	\$ 22,000.00	\$ 22,500.00	\$ 22,500.00	\$ 24,000.00	\$ 25,000.00
951-0090-80100	<i>Transfers &amp; Advances In</i> Transfer In : Capital Sub-Fund	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Total Transfers &amp; Advances In</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Grand Total for Court Fees Fund</b>	<b>\$ 22,000.00</b>	<b>\$ 22,500.00</b>	<b>\$ 22,500.00</b>	<b>\$ 24,000.00</b>	<b>\$ 25,000.00</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Police Fund  
**Fund Number:** 114

	2007		2012		2017		2021		2022		2023			
Property & Other Taxes	\$	-	\$	193,803	\$	196,585	\$	238,253	\$	240,675	\$	285,066	\$	291,726
Municipal Income Tax		1,182,360		5,975,000		6,850,000		8,050,000		9,244,767		9,400,000		9,400,000
Charges for Services		-		65,036		117,347		81,369		79,516		85,245		78,745
Licenses, Permits & Fees		-		-		-		-		-		-		-
Fines & Forfeitures		-		491,125		414,131		281,035		300,079		358,075		311,500
Intergovernmental		-		88,953		78,666		229,461		243,129		190,849		223,421
Interest		-		-		-		-		-		-		-
Sales		-		-		-		-		-		-		-
Special Assessment Proceeds		-		-		-		-		-		-		-
Debt / Capital Lease Proceeds		-		-		-		-		-		-		-
Other		-		8,387		70,306		61,613		200,940		26,050		31,250
Other Financing Sources		-		298,000		230,000		289,535		291,000		200,000		300,000
	<b>\$</b>	<b>1,182,360</b>	<b>\$</b>	<b>7,120,304</b>	<b>\$</b>	<b>7,957,035</b>	<b>\$</b>	<b>9,231,266</b>	<b>\$</b>	<b>10,600,107</b>	<b>\$</b>	<b>10,545,285</b>	<b>\$</b>	<b>10,636,642</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund: Police Fund**  
**Fund Number: 114**

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
<i>Property Taxes</i>								
114-0010-40002	Real Estate-Police Pension	Presented in GF	\$ 188,747.71	\$ 196,584.77	\$ 238,252.94	\$ 240,675.15	\$ 285,066.00	\$ 291,726.00
114-0010-40004	Tangible PP-Police Pension	Presented in GF	5,055.12	-	-	-	-	-
	<i>Total Property Taxes</i>	\$ -	\$ 193,802.83	\$ 196,584.77	\$ 238,252.94	\$ 240,675.15	\$ 285,066.00	\$ 291,726.00
<i>Income Taxes (Net)</i>								
114-0090-80190	PY Reconciled Income Tax Distributions	-	-	-	-	369,767.00	-	-
114-0090-80191	CY Reconciled Income Tax Distributions	-	-	-	-	-	-	-
114-0090-80189	Income Tax (Per Ord)	1,182,360.24	5,975,000.00	6,850,000.00	8,050,000.00	8,875,000.00	9,400,000.00	9,400,000.00
	<i>Total Income Taxes</i>	\$ 1,182,360.24	\$ 5,975,000.00	\$ 6,850,000.00	\$ 8,050,000.00	\$ 9,244,767.00	\$ 9,400,000.00	\$ 9,400,000.00
<i>Charges for Services</i>								
114-0020-40439	Alarm Fees	Presented in GF	250.00	50.00	8,500.00	4,825.00	8,500.00	2,000.00
114-0020-40452	Hills Dispatch	Presented in GF	31,568.70	67,320.00	72,869.32	74,691.05	76,745.05	76,745.05
114-0020-40453	Hinckley Dispatch	Presented in GF	25,149.12	49,977.38	-	-	-	-
961-0020-40400	Dispatch 911 Fees	Presented in GF	8,068.50	-	-	-	-	-
	<i>Total Charges for Services</i>	\$ -	\$ 65,036.32	\$ 117,347.38	\$ 81,369.32	\$ 79,516.05	\$ 85,245.05	\$ 78,745.05
<i>Intergovernmental - Local</i>								
114-0040-40026	Rollback - Police Pension	Presented in GF	27,115.68	28,074.15	32,206.56	32,280.83	31,674.00	31,674.00
114-0040-40028	Deregulation Tax - County Police Pension	Presented in GF	441.92	-	-	-	-	-
114-0040-40034	Juvenile Court Grant	Presented in GF	-	8,600.00	-	-	2,500.00	2,500.00
114-0040-40225	Intergovernmental Local	-	-	-	500.00	12,898.97	-	10,995.00
	<i>Total Intergovernmental - Local</i>	\$ -	\$ 27,557.60	\$ 36,674.15	\$ 32,706.56	\$ 45,179.80	\$ 34,174.00	\$ 45,169.00
<i>Intergovernmental - State</i>								
114-0041-40045	Immobilization	Presented in GF	900.00	700.00	1,300.00	400.00	1,000.00	800.00
114-0041-40046	Police Intervention \ MCDAC Grant	Presented in GF	28,821.00	20,600.00	194,443.75	175,133.47	155,675.20	156,873.24
114-0041-40047	State Grants	Presented in GF	31,674.14	20,691.65	(3,301.60)	20,166.00	-	-
961-0041-40047	State Grants	Presented in GF	-	-	4,312.51	2,250.00	-	20,578.50
001-0041-40054	State R/E Reimb Fees	Presented in GF	-	-	-	-	-	-
	<i>Total Intergovernmental - State</i>	\$ -	\$ 61,395.14	\$ 41,991.65	\$ 196,754.66	\$ 197,949.47	\$ 156,675.20	\$ 178,251.74
<i>Miscellaneous</i>								
961-0050-40162	Sale of Assets	Presented in GF	3,463.73	-	-	-	-	-
114-0052-40171	Police Reports	Presented in GF	-	-	-	-	-	-
114-0052-40172	Jury / Witness Fees	Presented in GF	244.26	22.10	326.50	249.50	300.00	500.00

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Police Fund  
**Fund Number:** 114

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
114-0052-40173	Miscellaneous	Presented in GF	3,615.46	18.81	-	751.00	750.00	750.00
114-0052-40192	Donations	Presented in GF		-	1,250.00	25.00	-	-
961-0052-40173	Miscellaneous/sale of assets - Capital	Presented in GF	-	68,860.80	57,122.80	193,770.24	25,000.00	30,000.00
961-0052-40192	Donations - Capital	Presented in GF	1,063.86	1,404.50	2,913.26	6,144.40	-	-
	<i>Total Miscellaneous</i>	\$ -	\$ 8,387.31	\$ 70,306.21	\$ 61,612.56	\$ 200,940.14	\$ 26,050.00	\$ 31,250.00
	<i>Fines &amp; Forfeitures</i>							
114-0070-40992	Fines & Forfeitures	Presented in GF	479,253.86	403,978.68	272,117.42	291,195.47	346,075.00	300,000.00
114-0070-40993	Parking Tickets/Misc Fines	Presented in GF	11,870.92	10,152.20	8,918.00	8,884.00	12,000.00	11,500.00
	<i>Total Fines &amp; Forfeitures</i>	\$ -	\$ 491,124.78	\$ 414,130.88	\$ 281,035.42	\$ 300,079.47	\$ 358,075.00	\$ 311,500.00
	<i>Transfers In</i>							
961-0090-80100	Transfers In : Capital Sub-Fund Allocations	Presented in GF	298,000.00	230,000.00	289,535.00	291,000.00	200,000.00	300,000.00
	<i>Total Transfers In</i>	\$ -	\$ 298,000.00	\$ 230,000.00	\$ 289,535.00	\$ 291,000.00	\$ 200,000.00	\$ 300,000.00
	<b>Grand Total for Police Fund</b>	<b>\$ 1,182,360.24</b>	<b>\$ 7,120,303.98</b>	<b>\$ 7,957,035.04</b>	<b>\$ 9,231,266.46</b>	<b>\$ 10,600,107.08</b>	<b>\$ 10,545,285.25</b>	<b>\$ 10,636,641.79</b>



**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Police Fund  
**Fund Number:** 114

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Property & Other Taxes	\$ 287,270	\$ 287,270	\$ 287,270	\$ 290,143	\$ 293,044
Municipal Income Tax	9,425,000	9,519,250	9,614,443	9,806,731	10,002,866
Charges for Services	80,047	81,628	83,241	84,886	86,563
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	338,912	345,470	352,160	358,983	365,942
Intergovernmental	199,901	204,901	199,901	200,286	200,675
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	46,050	46,050	46,050	46,050	46,050
Other Financing Sources	175,000	150,000	150,000	150,000	100,000
	<b>\$ 10,552,181</b>	<b>\$ 10,634,570</b>	<b>\$ 10,733,064</b>	<b>\$ 10,937,079</b>	<b>\$ 11,095,141</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Police Fund  
**Fund Number:** 114

Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
<i>Property Taxes</i>						
114-0010-40002	Real Estate-Police Pension	287,270.00	287,270.00	287,270.00	290,142.94	293,044.07
114-0010-40004	Tangible PP-Police Pension	-	-	-	-	-
<i>Total Property Taxes</i>		\$ 287,270.00	\$ 287,270.00	\$ 287,270.00	\$ 290,142.94	\$ 293,044.07
<i>Income Taxes (Net)</i>						
114-0090-80190	PY Reconciled Income Tax Distributions	-	-	-	-	-
114-0090-80191	CY Reconciled Income Tax Distributions	-	-	-	-	-
114-0090-80189	Income Tax (Per Ord)	9,425,000.00	9,519,250.00	9,614,442.50	9,806,731.00	10,002,866.00
<i>Total Income Taxes</i>		\$ 9,425,000.00	\$ 9,519,250.00	\$ 9,614,442.50	\$ 9,806,731.00	\$ 10,002,866.00
<i>Charges for Services</i>						
114-0020-40439	Alarm Fees	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
114-0020-40452	Hills Dispatch	79,047.40	80,628.35	82,240.91	83,885.73	85,563.45
114-0020-40453	Hinckley Dispatch	-	assumes contract is renewed for 2025-2028 at 2% annual increase			
961-0020-40400	Dispatch 911 Fees	-	-	-	-	-
<i>Total Charges for Services</i>		\$ 80,047.40	\$ 81,628.35	\$ 83,240.91	\$ 84,885.73	\$ 86,563.45
<i>Intergovernmental - Local</i>						
114-0040-40026	Rollback - Police Pension	38,530.00	38,530.00	38,530.00	38,915.06	39,303.93
114-0040-40028	Deregulation Tax - County Police Pension	-	-	-	-	-
114-0040-40034	Juvenile Court Grant	2,500.00	2,500.00	2,500.00	2,500.00	2,500.00
114-0040-40225	Intergovernmental Local	-	-	-	-	-
<i>Total Intergovernmental - Local</i>		\$ 41,030.00	\$ 41,030.00	\$ 41,030.00	\$ 41,415.06	\$ 41,803.93
<i>Intergovernmental - State</i>						
114-0041-40045	Immobilization	800.00	800.00	800.00	800.00	800.00
114-0041-40046	Police Intervention \ MCDAC Grant	158,071.28	158,071.28	158,071.28	158,071.28	158,071.28
114-0041-40047	State Grants	-	-	-	-	-
961-0041-40047	State Grants	-	-	-	-	-
001-0041-40054	State R/E Reimb Fees	-	-	-	-	-
<i>Total Intergovernmental - State</i>		\$ 158,871.28	\$ 163,871.28	\$ 158,871.28	\$ 158,871.28	\$ 158,871.28
<i>Miscellaneous</i>						
961-0050-40162	Sale of Assets	-	-	-	-	-
114-0052-40171	Police Reports	-	-	-	-	-
114-0052-40172	Jury / Witness Fees	300.00	300.00	300.00	300.00	300.00

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Police Fund  
**Fund Number:** 114

Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
114-0052-40173	Miscellaneous	750.00	750.00	750.00	750.00	750.00
114-0052-40192	Donations	-	-	-	-	-
961-0052-40173	Miscellaneous/sale of assets - Capital	45,000.00	45,000.00	45,000.00	45,000.00	45,000.00
961-0052-40192	Donations - Capital	-	-	-	-	-
	<i>Total Miscellaneous</i>	\$ 46,050.00	\$ 46,050.00	\$ 46,050.00	\$ 46,050.00	\$ 46,050.00
	<i>Fines &amp; Forfeitures</i>					
114-0070-40992	Fines & Forfeitures	327,912.00	334,470.24	341,159.64	347,982.84	354,942.49
114-0070-40993	Parking Tickets/Misc Fines	11,000.00	11,000.00	11,000.00	11,000.00	11,000.00
	<i>Total Fines &amp; Forfeitures</i>	\$ 338,912.00	\$ 345,470.24	\$ 352,159.64	\$ 358,982.84	\$ 365,942.49
	<i>Transfers In</i>					
961-0090-80100	Transfers In : Capital Sub-Fund Allocations	175,000.00	150,000.00	150,000.00	150,000.00	100,000.00
	<i>Total Transfers In</i>	\$ 175,000.00	\$ 150,000.00	\$ 150,000.00	\$ 150,000.00	\$ 100,000.00
	<b>Grand Total for Police Fund</b>	<b>\$ 10,552,180.68</b>	<b>\$ 10,634,569.87</b>	<b>\$ 10,733,064.34</b>	<b>\$ 10,937,078.85</b>	<b>\$ 11,095,141.22</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Fire Fund  
**Fund Number:** 115

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	2,625,016	3,240,000	3,875,000	5,050,000	6,196,969	6,500,000	6,500,000
Charges for Services	493,299	585,231	668,219	749,999	781,448	755,000	820,000
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	2,500	7,529	9,518	5,391	2,270	5,000	45,130
Interest	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	10,937	2,078	4,625	29,174	14,474	500	9,886
Other Financing Sources	-	200,500	307,750	538,000	4,286,679	350,000	750,000
	<b>\$ 3,131,752</b>	<b>\$ 4,035,338</b>	<b>\$ 4,865,112</b>	<b>\$ 6,372,564</b>	<b>\$ 11,281,841</b>	<b>\$ 7,610,500</b>	<b>\$ 8,125,016</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Fire Fund  
**Fund Number:** 115

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
	<i>Charges for Services</i>							
115-0022-40770	Rescue Fees	\$ 492,738.50	\$ 585,231.15	\$ 668,219.30	\$ 749,998.55	\$ 781,448.40	\$ 755,000.00	\$ 820,000.00
115-0022-40772	CPR Training Fees	560.00	-	-	-	-	-	-
	<i>Total Charges for Services</i>	\$ 493,298.50	\$ 585,231.15	\$ 668,219.30	\$ 749,998.55	\$ 781,448.40	\$ 755,000.00	\$ 820,000.00
	<i>Income Taxes (net)</i>							
115-0090-80190	PY Reconciled Income Tax Distributions	-	-	-	-	231,969.00	-	-
115-0090-80191	CY Reconciled Income Tax Distributions	-	-	-	-	-	-	-
115-0090-80189	Income Tax (Per Ord)	2,625,016.21	3,240,000.00	3,875,000.00	5,050,000.00	5,965,000.00	6,500,000.00	6,500,000.00
	<i>Total Income Taxes</i>	\$ 2,625,016.21	\$ 3,240,000.00	\$ 3,875,000.00	\$ 5,050,000.00	\$ 6,196,969.00	\$ 6,500,000.00	\$ 6,500,000.00
	<i>Intergovernmental - State</i>							
115-0042-40225	State Grant/Reimbursement	2,500.00	7,528.80	9,517.50	5,391.14	2,270.20	5,000.00	15,511.08
952-0042-40225	State Intergovernmental	-	-	-	-	-	-	29,619.33
	<i>Total Intergovernmental</i>	\$ 2,500.00	\$ 7,528.80	\$ 9,517.50	\$ 5,391.14	\$ 2,270.20	\$ 5,000.00	\$ 45,130.41
	<i>Miscellaneous</i>							
115-0052-40172	Jury Duty	-	-	-	-	-	-	20.00
115-0052-40174	Miscellaneous	187.17	914.00	1,181.24	720.00	640.00	500.00	915.92
115-0052-40192	Donations	8,749.89	100.00	1,588.25	-	100.00	-	1,500.00
952-0050-40162	Sale of Assets	-	-	-	-	-	-	-
952-0052-40174	Miscellaneous	-	-	1,150.90	25,541.00	7,900.00	-	7,450.00
952-0052-40192	Donations - Capital	2,000.00	1,063.86	704.50	2,913.26	5,834.40	-	-
	<i>Total Miscellaneous</i>	\$ 10,937.06	\$ 2,077.86	\$ 4,624.89	\$ 29,174.26	\$ 14,474.40	\$ 500.00	\$ 9,885.92
	<i>Transfers / Advances</i>							
964-0090-80100	Transfer In - #964 Fire Station Improv	-	-	-	-	3,505,678.95	-	-
952-0090-80100	Transfer In - #952 Five Year Capital	-	200,500.00	307,750.00	538,000.00	781,000.00	350,000.00	750,000.00
	<i>Total Advances In</i>	\$ -	\$ 200,500.00	\$ 307,750.00	\$ 538,000.00	\$ 4,286,678.95	\$ 350,000.00	\$ 750,000.00
	<b>Grand Total for Fire Fund</b>	<b>\$ 3,131,751.77</b>	<b>\$ 4,035,337.81</b>	<b>\$ 4,865,111.69</b>	<b>\$ 6,372,563.95</b>	<b>\$ 11,281,840.95</b>	<b>\$ 7,610,500.00</b>	<b>\$ 8,125,016.33</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Fire Fund  
**Fund Number:** 115

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	6,525,000	6,590,250	6,656,153	6,789,276	6,925,062
Charges for Services	859,650	884,650	909,650	934,650	959,650
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	5,000	5,000	5,000	5,000	5,000
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	500	500	500	500	500
Other Financing Sources	400,000	300,000	250,000	200,000	200,000
	<b>\$ 7,790,150</b>	<b>\$ 7,780,400</b>	<b>\$ 7,821,303</b>	<b>\$ 7,929,426</b>	<b>\$ 8,090,212</b>

**City of Brunswick, Ohio**  
Summary Schedule of Revenues and Future Estimates  
For Years listed Below

**Fund:** Fire Fund  
**Fund Number:** 115

Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
	<i>Charges for Services</i>					
115-0022-40770	Rescue Fees	\$ 859,650.00	\$ 884,650.00	\$ 909,650.00	\$ 934,650.00	\$ 959,650.00
115-0022-40772	CPR Training Fees	-	-	-	-	-
	<i>Total Charges for Services</i>	\$ 859,650.00	\$ 884,650.00	\$ 909,650.00	\$ 934,650.00	\$ 959,650.00
	<i>Income Taxes (net)</i>					
115-0090-80190	PY Reconciled Income Tax Distributions	-	-	-	-	-
115-0090-80191	CY Reconciled Income Tax Distributions	-	-	-	-	-
115-0090-80189	Income Tax (Per Ord)	6,525,000.00	6,590,250.00	6,656,153.00	6,789,276.00	6,925,062.00
	<i>Total Income Taxes</i>	\$ 6,525,000.00	\$ 6,590,250.00	\$ 6,656,153.00	\$ 6,789,276.00	\$ 6,925,062.00
	<i>Intergovernmental - State</i>					
115-0042-40225	State Grant/Reimbursement	5,000.00	5,000.00	5,000.00	5,000.00	5,000.00
952-0042-40225	State Intergovernmental	-	-	-	-	-
	<i>Total Intergovernmental</i>	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00	\$ 5,000.00
	<i>Miscellaneous</i>					
115-0052-40172	Jury Duty	-	-	-	-	-
115-0052-40174	Miscellaneous	500.00	500.00	500.00	500.00	500.00
115-0052-40192	Donations	-	-	-	-	-
952-0050-40162	Sale of Assets	-	-	-	-	-
952-0052-40174	Miscellaneous	-	-	-	-	-
952-0052-40192	Donations - Capital	-	-	-	-	-
	<i>Total Miscellaneous</i>	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00	\$ 500.00
	<i>Transfers / Advances</i>					
964-0090-80100	Transfer In - #964 Fire Station Improv	-				
952-0090-80100	Transfer In - #952 Five Year Capital	400,000.00	300,000.00	250,000.00	200,000.00	200,000.00
	<i>Total Advances In</i>	\$ 400,000.00	\$ 300,000.00	\$ 250,000.00	\$ 200,000.00	\$ 200,000.00
	<b>Grand Total for Fire Fund</b>	<b>\$ 7,790,150.00</b>	<b>\$ 7,780,400.00</b>	<b>\$ 7,821,303.00</b>	<b>\$ 7,929,426.00</b>	<b>\$ 8,090,212.00</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Street Repair & Maintenance Fund  
**Fund Number:** 117

	<b>2007</b>	<b>2012</b>	<b>2017</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	1,102,948	838,000	1,150,000	1,300,000	1,400,000	1,550,000	1,550,000
Charges for Services	9,503	200	900	-	3,765	1,000	1,000
Licenses, Permits & Fees	1,900	2,050	1,810	1,250	2,910	1,900	1,900
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	1,474,741	1,510,574	1,616,578	2,266,741	2,236,653	2,203,670	2,218,145
Interest	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	4,785	11,704	9,364	16,585	12,989	8,500	8,576
Other Financing Sources	147,127	241,900	286,848	344,000	272,000	100,000	300,000
	<b>\$ 2,741,004</b>	<b>\$ 2,604,427</b>	<b>\$ 3,065,500</b>	<b>\$ 3,928,576</b>	<b>\$ 3,928,316</b>	<b>\$ 3,865,070</b>	<b>\$ 4,079,621</b>



**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Street Repair & Maintenance Fund  
**Fund Number:** 117

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
	<i>Charges for Services</i>							
117-0020-40443	Culvert Pipe Sales	\$ 9,240.72	\$ -	\$ 200.00	\$ -	\$ -	\$ -	\$ -
117-0020-40445	Street Sign Sales	262.00	200.00	700.00	-	3,765.00	1,000.00	1,000.00
	<i>Total Charges for Services</i>	\$ 9,502.72	\$ 200.00	\$ 900.00	\$ -	\$ 3,765.00	\$ 1,000.00	\$ 1,000.00
	<i>Income Taxes (net)</i>							
117-0090-80189	Income Tax (Per Ord)	1,102,947.99	838,000.00	1,150,000.00	1,300,000.00	1,400,000.00	1,550,000.00	1,550,000.00
	<i>Total Income Taxes</i>	\$ 1,102,947.99	\$ 838,000.00	\$ 1,150,000.00	\$ 1,300,000.00	\$ 1,400,000.00	\$ 1,550,000.00	\$ 1,550,000.00
	<i>Permits</i>							
117-0030-40151	Snow Plow	1,900.00	2,050.00	1,810.00	1,250.00	2,910.00	1,900.00	1,900.00
	<i>Total Permits</i>	\$ 1,900.00	\$ 2,050.00	\$ 1,810.00	\$ 1,250.00	\$ 2,910.00	\$ 1,900.00	\$ 1,900.00
	<i>Intergovernmental - State</i>							
117-0012-40030	MVL Permissive Tax	149,297.33	152,672.43	162,393.00	170,723.78	168,038.98	164,500.00	170,000.00
117-0041-40035	MVL Registrations	233,159.61	234,510.19	240,200.99	268,363.74	279,318.25	271,025.00	280,000.00
117-0041-40036	Gasoline Tax	1,092,284.03	1,097,526.56	1,154,155.97	1,826,222.53	1,786,862.87	1,768,145.00	1,768,145.00
117-0041-40037	Reimbursement of City	-	25,864.34	-	30.80	91.50	-	-
117-0041-40444	Intergov - Chg For Serv	-	-	59,827.72	1,400.00	2,341.19	-	-
	<i>Total Intergovernmental</i>	\$ 1,474,740.97	\$ 1,510,573.52	\$ 1,616,577.68	\$ 2,266,740.85	\$ 2,236,652.79	\$ 2,203,670.00	\$ 2,218,145.00
	<i>Miscellaneous</i>							
953-0052-40174	Miscellaneous	-	-	8,627.57	12,701.00	11,707.82	7,500.00	7,500.00
117-0052-40174	Miscellaneous	4,784.79	1,299.20	736.84	3,884.15	1,280.80	1,000.00	1,076.00
117-0052-40176	First Energy Grant	-	10,404.54	-	-	-	-	-
	<i>Total Miscellaneous</i>	\$ 4,784.79	\$ 11,703.74	\$ 9,364.41	\$ 16,585.15	\$ 12,988.62	\$ 8,500.00	\$ 8,576.00
	<i>Transfers / Advances</i>							
953-0090-80100	Transfer In - Five Year Capital	147,127.04	241,900.00	286,848.14	344,000.00	272,000.00	100,000.00	300,000.00
	<i>Total Advances In</i>	\$ 147,127.04	\$ 241,900.00	\$ 286,848.14	\$ 344,000.00	\$ 272,000.00	\$ 100,000.00	\$ 300,000.00
	<b>Grand Total for Streets Fund</b>	<b>\$ 2,741,003.51</b>	<b>\$ 2,604,427.26</b>	<b>\$ 3,065,500.23</b>	<b>\$ 3,928,576.00</b>	<b>\$ 3,928,316.41</b>	<b>\$ 3,865,070.00</b>	<b>\$ 4,079,621.00</b>
		6.63%	-4.01%	12.98%	44.79%	58.45%	-1.61%	3.85%

**Note:**

Gas Tax increase passed by State Legislature, effective July 1, 2019.

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Street Repair & Maintenance Fund  
**Fund Number:** 117

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	1,575,000	1,590,750	1,606,658	1,638,790	1,671,566
Charges for Services	1,000	1,000	1,000	1,000	1,000
Licenses, Permits & Fees	1,900	1,900	1,900	1,900	1,900
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	2,292,598	2,315,524	2,338,680	2,362,067	2,385,688
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	8,500	8,500	8,500	8,500	8,500
Other Financing Sources	125,000	100,000	100,000	75,000	75,000
	<b>\$ 4,003,998</b>	<b>\$ 4,017,674</b>	<b>\$ 4,056,738</b>	<b>\$ 4,087,257</b>	<b>\$ 4,143,654</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Street Repair & Maintenance Fund  
**Fund Number:** 117

Gas Tax Link: <https://www.transportation.ohio.gov/about-us/resources/odot-budget-facts>

Account Number	Account Name	2024	2025	2026	2027	2028
		Estimated	Forecasted	Forecasted	Forecasted	Forecasted
	<i>Charges for Services</i>					
117-0020-40443	Culvert Pipe Sales	\$ -	\$ -	\$ -	\$ -	\$ -
117-0020-40445	Street Sign Sales	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
	<i>Total Charges for Services</i>	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00	\$ 1,000.00
	<i>Income Taxes (net)</i>					
117-0090-80189	Income Tax (Per Ord)	1,575,000.00	1,590,750.00	1,606,657.50	1,638,790.00	1,671,566.00
	<i>Total Income Taxes</i>	\$ 1,575,000.00	\$ 1,590,750.00	\$ 1,606,657.50	\$ 1,638,790.00	\$ 1,671,566.00
	<i>Permits</i>					
117-0030-40151	Snow Plow	1,900.00	1,900.00	1,900.00	1,900.00	1,900.00
	<i>Total Permits</i>	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00	\$ 1,900.00
	<i>Intergovernmental - State</i>					
117-0012-40030	MVL Permissive Tax	168,500.00	170,185.00	171,887.00	173,606.00	175,342.00
117-0041-40035	MVL Registrations	276,500.00	279,265.00	282,058.00	284,879.00	287,728.00
117-0041-40036	Gasoline Tax	1,847,598.00	1,866,074.00	1,884,735.00	1,903,582.00	1,922,618.00
117-0041-40037	Reimbursement of City	-	-	-	-	-
117-0041-40444	Intergov - Chg For Serv	-	-	-	-	-
	<i>Total Intergovernmental</i>	\$ 2,292,598.00	\$ 2,315,524.00	\$ 2,338,680.00	\$ 2,362,067.00	\$ 2,385,688.00
	<i>Miscellaneous</i>					
953-0052-40174	Miscellaneous	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
117-0052-40174	Miscellaneous	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
117-0052-40176	First Energy Grant	-	-	-	-	-
	<i>Total Miscellaneous</i>	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00	\$ 8,500.00
	<i>Transfers / Advances</i>					
953-0090-80100	Transfer In - Five Year Capital	125,000.00	100,000.00	100,000.00	75,000.00	75,000.00
	<i>Total Advances In</i>	\$ 125,000.00	\$ 100,000.00	\$ 100,000.00	\$ 75,000.00	\$ 75,000.00
	<b>Grand Total for Streets Fund</b>	<b>\$ 4,003,998.00</b>	<b>\$ 4,017,674.00</b>	<b>\$ 4,056,737.50</b>	<b>\$ 4,087,257.00</b>	<b>\$ 4,143,654.00</b>
		-1.854%	0.342%	0.972%	0.752%	1.380%

**Note:**

Gas Tax increase passed by State Legislature, effective July 1, 2019.

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Brunswick Transit Alternative (BTA) Fund  
**Fund Number:** 120

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	110,295	120,000	145,000	15,000	15,000	15,000	15,000
Charges for Services	10,270	9,819	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	247,669	203,959	58,126	-	-	-	-
Interest	2,339	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	-	-	20,700	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
	<b>\$ 370,572</b>	<b>\$ 333,778</b>	<b>\$ 223,826</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>	<b>\$ 15,000</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Brunswick Transit Alternative (BTA) Fund  
**Fund Number:** 120

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
	<i>Charges for Services</i>							
120-0024-40888	Bus Fare Proceeds	\$ 10,269.62	\$ 9,818.63	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Total Charges for Services</i>	\$ 10,269.62	\$ 9,818.63	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Income Taxes (net)</i>							
120-0090-80189	Income Tax (Per Ord)	110,294.80	120,000.00	145,000.00	15,000.00	15,000.00	15,000.00	15,000.00
	<i>Total Income Taxes</i>	\$ 110,294.80	\$ 120,000.00	\$ 145,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00	\$ 15,000.00
	<i>Intergovernmental - State</i>							
120-0042-40223	RTA Reimbursement - Strongsville Route	-	55,000.00	54,000.00	-	-	-	-
120-0042-40224	RTA Reimbursement	241,497.26	145,671.19	3,249.75	-	-	-	-
120-0042-40225	Diesel Tax	6,171.47	3,287.79	876.69	-	-	-	-
	<i>Total Intergovernmental</i>	\$ 247,668.73	\$ 203,958.98	\$ 58,126.44	\$ -	\$ -	\$ -	\$ -
	<i>Sale of Assets</i>							
120/954-0050-40162	Sale of Assets	-	-	20,700.00	-	-	-	-
	<i>Total Sale of Assets</i>	\$ -	\$ -	\$ 20,700.00	\$ -	\$ -	\$ -	\$ -
	<i>Interest</i>							
120-0051-40169	Interest - Escrow	2,338.81	-	-	-	-	-	-
	<i>Total Interest</i>	\$ 2,338.81	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Grand Total for BTA Fund</b>	<b>\$ 370,571.96</b>	<b>\$ 333,777.61</b>	<b>\$ 223,826.44</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>	<b>\$ 15,000.00</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Brunswick Transit Alternative (BTA) Fund  
**Fund Number:** 120

	2024	2025	2026	2027	2028
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	15,000	35,000	35,000	35,000	35,000
Charges for Services	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
	<b>\$ 15,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>	<b>\$ 35,000</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

Fund: Brunswick Transit Alternative (BTA) Fund  
 Fund Number: 120


Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
<i>Charges for Services</i>						
120-0024-40888	Bus Fare Proceeds	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Total Charges for Services</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Income Taxes (net)</i>						
120-0090-80189	Income Tax (Per Ord)	15,000.00	35,000.00	35,000.00	35,000.00	35,000.00
	<i>Total Income Taxes</i>	\$ 15,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00	\$ 35,000.00
<i>Intergovernmental - State</i>						
120-0042-40223	RTA Reimbursement - Strongsville Route	-	-	-	-	-
120-0042-40224	RTA Reimbursement	-	-	-	-	-
120-0042-40225	Diesel Tax	-	-	-	-	-
	<i>Total Intergovernmental</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Sale of Assets</i>						
120/954-0050-40162	Sale of Assets	-	-	-	-	-
	<i>Total Sale of Assets</i>	\$ -	\$ -	\$ -	\$ -	\$ -
<i>Interest</i>						
120-0051-40169	Interest - Escrow	-	-	-	-	-
	<i>Total Interest</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Grand Total for BTA Fund</b>	<b>\$ 15,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>	<b>\$ 35,000.00</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Cable Fund  
**Fund Number:** 123

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Licenses, Permits & Fees	365,155	73,504	338,431	330,007	391,586	410,296	420,739
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	-	3,600	3,400	2,600	2,600	-	2,808
Interest	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	-	-	4	31,588	-	-	65
Other Financing Sources	-	-	4,000	75,000	30,000	20,000	20,370
	<b>\$ 365,155</b>	<b>\$ 77,104</b>	<b>\$ 345,836</b>	<b>\$ 439,195</b>	<b>\$ 424,186</b>	<b>\$ 430,296</b>	<b>\$ 443,982</b>



**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Cable Fund  
**Fund Number:** 123

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
<i>Licenses, Permits &amp; Fees</i>								
123-0030-40158	Franchise Fee - City -Res #49-12	\$ 302,813.43	\$ -	\$ 299,953.64	\$ 299,476.17	\$ 330,221.53	\$ 350,296.00	\$ 346,626.00
123-0030-40159	Brunswick Hills Agreement	62,341.16	73,504.39	38,477.82	30,530.38	61,364.84	60,000.00	74,113.34
	<i>Total Licenses, Permits &amp; Fees</i>	\$ 365,154.59	\$ 73,504.39	\$ 338,431.46	\$ 330,006.55	\$ 391,586.37	\$ 410,296.00	\$ 420,739.34
<i>Intergovernmental - State</i>								
123-0041-40034	Brunswick Hills Township - Code Red Reimb.	-	3,600.00	3,400.00	2,600.00	2,600.00	-	2,808.00
	<i>Total Intergovernmental</i>	\$ -	\$ 3,600.00	\$ 3,400.00	\$ 2,600.00	\$ 2,600.00	\$ -	\$ 2,808.00
<i>Miscellaneous</i>								
123/956-0052-40174	Miscellaneous/Sale of Assets	-	-	4.22	31,588.35	-	-	65.00
123/956-0052-40192	Donations	-	-	-	-	-	-	-
	<i>Total Miscellaneous</i>	\$ -	\$ -	\$ 4.22	\$ 31,588.35	\$ -	\$ -	\$ 65.00
<i>Transfers &amp; Advances In</i>								
123-0090-80185	Transfer In - from GF or 956 Capital	-	-	-	32,000.00	-	-	-
956-0090-80100	Transfer In - Five Year Capital	-	-	4,000.00	43,000.00	30,000.00	20,000.00	20,370.00
	<i>Total Transfers &amp; Advances In</i>	\$ -	\$ -	\$ 4,000.00	\$ 75,000.00	\$ 30,000.00	\$ 20,000.00	\$ 20,370.00
	<b>Grand Total for Cable Fund</b>	<b>\$ 365,154.59</b>	<b>\$ 77,104.39</b>	<b>\$ 345,835.68</b>	<b>\$ 439,194.90</b>	<b>\$ 424,186.37</b>	<b>\$ 430,296.00</b>	<b>\$ 443,982.34</b>
		3.03%	-81.72%	-18.01%	4.12%	-26.71%	1.44%	4.67%

**Footnote:**

The General Fund Received 100% of the Video Service Provider Fees in 2012, 75% of the video service provider fees in 2013 and 30% in 2014-2021 pursuant to Res#49-12. For 2022-2028 allocation has been amended to 15% General Fund & 85% Cable Fund as a result of increased responsibilities for B.A.T. Increased responsibilities began with the health pandemic and have continued.

Franchise fees collected from all cable franchises in 2023 has been declining steadily as each quarter passes. As a result, projections for franchise fees assume similar declines to occur over next 4 years and leveling off on the 5th year.

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Cable Fund  
**Fund Number:** 123

	2024	2025	2026	2027	2028
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits & Fees	395,723	379,783	364,640	351,792	351,792
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	2,800	2,800	2,800	2,800	2,800
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	-	-	-	-	-
Other Financing Sources	20,000	20,000	20,000	20,000	20,000
	<b>\$ 418,523</b>	<b>\$ 402,583</b>	<b>\$ 387,440</b>	<b>\$ 374,592</b>	<b>\$ 374,592</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Cable Fund  
**Fund Number:** 123


Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
<i>Licenses, Permits &amp; Fees</i>						
123-0030-40158	Franchise Fee - City -Res #49-12	\$ 318,800.00	\$ 302,860.00	\$ 287,717.00	\$ 273,331.25	\$ 273,331.25
123-0030-40159	Brunswick Hills Agreement	\$ 76,923.00	\$ 76,923.00	\$ 76,923.00	\$ 78,461.00	\$ 78,461.00
<i>Total Licenses, Permits &amp; Fees</i>		\$ 395,723.00	\$ 379,783.00	\$ 364,640.00	\$ 351,792.25	\$ 351,792.25
<i>Intergovernmental - State</i>						
123-0041-40034	Brunswick Hills Township - Code Red Reimb.	2,800.00	2,800.00	2,800.00	2,800.00	2,800.00
<i>Total Intergovernmental</i>		\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00	\$ 2,800.00
<i>Miscellaneous</i>						
123/956-0052-40174	Miscellaneous/Sale of Assets	-	-	-	-	-
123/956-0052-40192	Donations	-	-	-	-	-
<i>Total Miscellaneous</i>		\$ -	\$ -	\$ -	\$ -	\$ -
<i>Transfers &amp; Advances In</i>						
123-0090-80185	Transfer In - from GF or 956 Capital	-	-	-	-	-
956-0090-80100	Transfer In - Five Year Capital	20,000.00	20,000.00	20,000.00	20,000.00	20,000.00
<i>Total Transfers &amp; Advances In</i>		\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00	\$ 20,000.00
<b>Grand Total for Cable Fund</b>		<b>\$ 418,523.00</b>	<b>\$ 402,583.00</b>	<b>\$ 387,440.00</b>	<b>\$ 374,592.25</b>	<b>\$ 374,592.25</b>
		-5.734%	-3.809%	-3.761%	-3.316%	0.000%

**Footnote:**

The General Fund Received 100% of the Video Service Provider Fees in 2012, 75% of the video service provider fees in 2013 and 30% in 2014-2021 pursuant to Res#49-12. For 2022-2028 allocation has been amended to 15% General Fund & 85% Cable Fund as a result of increased responsibilities for B.A.T. Increased responsibilities began with the health pandemic and have continued.

Franchise fees collected from all cable franchises in 2023 has been declining steadily as each quarter passes. As a result, projections for franchise fees assume similar declines to occur over next 4 years and leveling off on the 5th year.

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Parks Fund  
**Fund Number:** 127

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	529,415	420,000	535,000	540,000	540,000	575,000	575,000
Charges for Services	3,051	2,283	2,783	8,305	6,872	8,000	8,000
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	2,048	22,127	6,354	4,870	1,888	1,450	11,305
Other Financing Sources	83,000	53,000	68,175	100,000	85,000	30,000	95,000
	<b>\$ 617,513</b>	<b>\$ 497,410</b>	<b>\$ 612,311</b>	<b>\$ 653,175</b>	<b>\$ 633,760</b>	<b>\$ 614,450</b>	<b>\$ 689,305</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Parks Fund  
**Fund Number:** 127

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
	<i>Charges for Services</i>							
127-0020-40041	Park Programs	\$ 563.00	\$ -	\$ -	\$ 549.10	\$ -	\$ -	\$ -
127-0020-40439	Park Rental	2,487.50	2,282.50	2,782.50	7,756.00	6,872.00	8,000.00	8,000.00
	<i>Total Charges for Services</i>	\$ 3,050.50	\$ 2,282.50	\$ 2,782.50	\$ 8,305.10	\$ 6,872.00	\$ 8,000.00	\$ 8,000.00
	<i>Income Taxes (net)</i>							
127-0090-80189	Income Tax (Per Ord)	529,415.06	420,000.00	535,000.00	540,000.00	540,000.00	575,000.00	575,000.00
	<i>Total Income Taxes</i>	\$ 529,415.06	\$ 420,000.00	\$ 535,000.00	\$ 540,000.00	\$ 540,000.00	\$ 575,000.00	\$ 575,000.00
	<i>Intergovernmental</i>							
127-0042-40243	Workers Comp Refund	-	-	-	-	-	-	-
	<i>Total Intergovernmental</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Miscellaneous</i>							
127-0052-40174	Miscellaneous	1,265.73	2,127.07	2,073.65	1,000.00	1,117.07	200.00	200.00
127-0052-40192	Donations	782.00	-	-	-	-	-	-
127-0052-40193	Tree Donations	-	-	100.00	350.00	771.00	250.00	500.00
127-0052-40194	Green Advisory Committee Donations	-	-	-	-	-	-	-
127-0052-40197	Donations - Kid City	-	-	900.00	-	-	-	-
960-0052-40174	Miscellaneous	-	-	3,280.00	3,520.00	-	1,000.00	10,605.00
960-0052-40193	Donations Nature Center	-	-	-	-	-	-	-
960-0050/0052	Sale of Assets/Donations - Capital	-	20,000.00	-	-	-	-	-
	<i>Total Miscellaneous</i>	\$ 2,047.73	\$ 22,127.07	\$ 6,353.65	\$ 4,870.00	\$ 1,888.07	\$ 1,450.00	\$ 11,305.00
	<i>Transfers / Advances</i>							
127-0090-80185	Transfer In - General	83,000.00	-	-	-	-	-	-
960-0090-80100	Transfer In - Capital	-	53,000.00	68,175.00	100,000.00	85,000.00	30,000.00	95,000.00
	<i>Total Transfers / Advances</i>	\$ 83,000.00	\$ 53,000.00	\$ 68,175.00	\$ 100,000.00	\$ 85,000.00	\$ 30,000.00	\$ 95,000.00
	<b>Grand Total for Parks Fund</b>	<b>\$ 617,513.29</b>	<b>\$ 497,409.57</b>	<b>\$ 612,311.15</b>	<b>\$ 653,175.10</b>	<b>\$ 633,760.07</b>	<b>\$ 614,450.00</b>	<b>\$ 689,305.00</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Parks Fund  
**Fund Number:** 127

	<b>2024</b>	<b>2025</b>	<b>2026</b>	<b>2027</b>	<b>2028</b>
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	580,000	585,800	591,658	603,491	615,560
Charges for Services	8,000	8,000	8,000	8,000	8,000
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	8,250	8,250	8,250	8,250	8,250
Other Financing Sources	60,000	50,000	50,000	30,000	30,000
	<b>\$ 656,250</b>	<b>\$ 652,050</b>	<b>\$ 657,908</b>	<b>\$ 649,741</b>	<b>\$ 661,810</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Parks Fund  
**Fund Number:** 127


Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
	<i>Charges for Services</i>					
127-0020-40041	Park Programs	\$ -	\$ -	\$ -	\$ -	\$ -
127-0020-40439	Park Rental	8,000.00	8,000.00	8,000.00	8,000.00	8,000.00
	<i>Total Charges for Services</i>	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00	\$ 8,000.00
	<i>Income Taxes (net)</i>					
127-0090-80189	Income Tax (Per Ord)	580,000.00	585,800.00	591,658.00	603,491.00	615,560.00
	<i>Total Income Taxes</i>	\$ 580,000.00	\$ 585,800.00	\$ 591,658.00	\$ 603,491.00	\$ 615,560.00
	<i>Intergovernmental</i>					
127-0042-40243	Workers Comp Refund	-	-	-	-	-
	<i>Total Intergovernmental</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Miscellaneous</i>					
127-0052-40174	Miscellaneous	250.00	250.00	250.00	250.00	250.00
127-0052-40192	Donations	-	-	-	-	-
127-0052-40193	Tree Donations	500.00	500.00	500.00	500.00	500.00
127-0052-40194	Green Advisory Committee Donations	-	-	-	-	-
127-0052-40197	Donations - Kid City	-	-	-	-	-
960-0052-40174	Miscellaneous	7,500.00	7,500.00	7,500.00	7,500.00	7,500.00
960-0052-40193	Donations Nature Center	-	-	-	-	-
960-0050/0052	Sale of Assets/Donations - Capital	-	-	-	-	-
	<i>Total Miscellaneous</i>	\$ 8,250.00	\$ 8,250.00	\$ 8,250.00	\$ 8,250.00	\$ 8,250.00
	<i>Transfers / Advances</i>					
127-0090-80185	Transfer In - General	-	-	-	-	-
960-0090-80100	Transfer In - Capital	60,000.00	50,000.00	50,000.00	30,000.00	30,000.00
	<i>Total Transfers / Advances</i>	\$ 60,000.00	\$ 50,000.00	\$ 50,000.00	\$ 30,000.00	\$ 30,000.00
	<b>Grand Total for Parks Fund</b>	<b>\$ 656,250.00</b>	<b>\$ 652,050.00</b>	<b>\$ 657,908.00</b>	<b>\$ 649,741.00</b>	<b>\$ 661,810.00</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Rec Center Fund  
**Fund Number:** 131

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ -	-	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-	-	-
Charges for Services	999,412	1,113,639	949,437	445,030	587,893	649,275	648,875
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Sales	9,128	1,069	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	17,595	2,517	3,819	837	3,092	1,500	3,449
Other Financing Sources	129,016	120,000	38,000	785,000	660,000	435,000	435,000
	<b>\$ 1,155,151</b>	<b>\$ 1,237,225</b>	<b>\$ 991,256</b>	<b>\$ 1,230,867</b>	<b>\$ 1,250,986</b>	<b>\$ 1,085,775</b>	<b>\$ 1,087,324</b>



**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Rec Center Fund  
**Fund Number:** 131

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
	<i>Charges for Services</i>							
131-0020-40441	Program Income	\$ 394,338.13	\$ 472,359.47	\$ 471,724.68	\$ 157,611.26	\$ 251,582.12	\$ 268,375.00	\$ 283,375.00
131-0020-40444	Tri-Monthly Memberships	11,397.50	-	28.00	-	-	-	-
131-0020-40445	Memberships	166,133.68	529,346.65	397,991.11	221,800.78	283,414.33	315,000.00	300,000.00
131-0020-40446	Membership Renewals	360,256.64	1,722.00	255.00	-	-	-	-
131-0020-40447	Gift Certificates	(1,593.38)	3,197.50	1,350.00	354.00	333.50	-	-
131-0020-40448	Locker Collections	4,747.08	2,752.30	1,310.00	695.00	1,180.00	1,000.00	1,000.00
131-0020-40450	Room Rentals	36,677.25	45,913.00	28,581.04	10,627.50	28,584.00	18,900.00	15,500.00
131-0020-40451	Vending Machines	10,010.80	4,457.78	1,183.40	228.27	576.37	1,000.00	1,000.00
131-0020-55555	Credit Accounts	1,064.21	(11,109.89)	13.42	(286.88)	(7,776.94)	(5,000.00)	(2,000.00)
131-0029-40201	Lease Income	16,380.00	65,000.00	47,000.00	54,000.00	30,000.00	50,000.00	50,000.00
	<i>Total Charges for Services</i>	\$ 999,411.91	\$ 1,113,638.81	\$ 949,436.65	\$ 445,029.93	\$ 587,893.38	\$ 649,275.00	\$ 648,875.00
	<i>Miscellaneous</i>							
131-0052-40160	Sales Tax	254.45	69.46	-	-	-	-	-
131-0052-40174	Miscellaneous	2,915.82	2,397.50	3,816.19	787.51	980.00	1,500.00	1,500.00
958-0052-40174	Miscellaneous - Capital Sub Fund	-	-	-	-	2,107.08	-	1,949.00
131-0052-40175	Cashier Overage / (Shortage)	-	50.00	2.94	(10.50)	5.13	-	-
131-0052-40192	Donations	3,700.00	-	-	50.00	-	-	-
958-0052-40192	Donations : Capital Sub-Fund	10,724.89	-	-	10.00	-	-	-
	<i>Total Miscellaneous</i>	\$ 17,595.16	\$ 2,516.96	\$ 3,819.13	\$ 837.01	\$ 3,092.21	\$ 1,500.00	\$ 3,449.00

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Rec Center Fund  
**Fund Number:** 131

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
	<i>Sales</i>							
131-0085-40300	Merchandise	523.00	1,068.98	-	-	-	-	-
131-0085-40302	Advertising	8,605.00	-	-	-	-	-	-
	<i>Total Sales</i>	\$ 9,128.00	\$ 1,068.98	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers / Advances</i>							
131-0090-80186	Transfers In - General	129,016.00	-	18,000.00	750,000.00	625,000.00	425,000.00	425,000.00
958-0090-80100	Transfers In - Five Year Capital Creation	-	120,000.00	20,000.00	35,000.00	35,000.00	10,000.00	10,000.00
	<i>Total Transfers / Advances In</i>	\$ 129,016.00	\$ 120,000.00	\$ 38,000.00	\$ 785,000.00	\$ 660,000.00	\$ 435,000.00	\$ 435,000.00
	<b>Grand Total for Rec Center Fund</b>	<b>\$ 1,155,151.07</b>	<b>\$ 1,237,224.75</b>	<b>\$ 991,255.78</b>	<b>\$ 1,230,866.94</b>	<b>\$ 1,250,985.59</b>	<b>\$ 1,085,775.00</b>	<b>\$ 1,087,324.00</b>

**Footnote:**

COVID 19 Global Health Pandemic hit in March of 2020. Recreational facilities and activities shut down for several months and reopened with numerous restrictions. Significant downturn in revenues as a result. This came after several years of declines due to increased competition in the marketplace.

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Rec Center Fund  
**Fund Number:** 131

	2024	2025	2026	2027	2028
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-
Charges for Services	646,525	658,757	682,396	721,778	752,952
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	1,500	1,500	1,500	1,500	1,500
Other Financing Sources	385,000	310,000	260,000	260,000	260,000
	<b>\$ 1,033,025</b>	<b>\$ 970,257</b>	<b>\$ 943,896</b>	<b>\$ 983,278</b>	<b>\$ 1,014,452</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Rec Center Fund  
**Fund Number:** 131

Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
	<i>Charges for Services</i>					
131-0020-40441	Program Income	310,800.00	332,342.00	339,510.00	356,486.00	374,309.00
131-0020-40444	Tri-Monthly Memberships	-	-	-	-	-
131-0020-40445	Memberships	298,725.00	313,665.00	329,348.00	350,680.00	363,110.00
131-0020-40446	Membership Renewals	combined above	combined above	combined above	combined above	combined above
131-0020-40447	Gift Certificates	-	-	-	-	-
131-0020-40448	Locker Collections	1,000.00	1,000.00	1,000.00	1,200.00	1,250.00
131-0020-40450	Room Rentals	15,000.00	15,750.00	16,538.00	17,412.00	18,283.00
131-0020-40451	Vending Machines	1,000.00	1,000.00	1,000.00	1,000.00	1,000.00
131-0020-55555	Credit Accounts	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)	(5,000.00)
131-0029-40201	Lease Income	25,000.00	<b>Lease expires Aug 14, 2024</b>			
	<i>Total Charges for Services</i>	\$ 646,525.00	\$ 658,757.00	\$ 682,396.00	\$ 721,778.00	\$ 752,952.00
	<i>Miscellaneous</i>					
131-0052-40160	Sales Tax	-	-	-	-	-
131-0052-40174	Miscellaneous	1,500.00	1,500.00	1,500.00	1,500.00	1,500.00
958-0052-40174	Miscellaneous - Capital Sub Fund	-	-	-	-	-
131-0052-40175	Cashier Overage / (Shortage)	-	-	-	-	-
131-0052-40192	Donations	-	-	-	-	-
958-0052-40192	Donations : Capital Sub-Fund	-	-	-	-	-
	<i>Total Miscellaneous</i>	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00	\$ 1,500.00

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Rec Center Fund  
**Fund Number:** 131

Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
	<i>Sales</i>					
131-0085-40300	Merchandise	-	-	-	-	-
131-0085-40302	Advertising	-	-	-	-	-
	<i>Total Sales</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers / Advances</i>					
131-0090-80186	Transfers In - General	375,000.00	300,000.00	250,000.00	250,000.00	250,000.00
958-0090-80100	Transfers In - Five Year Capital Creation	10,000.00	10,000.00	10,000.00	10,000.00	10,000.00
	<i>Total Transfers / Advances In</i>	\$ 385,000.00	\$ 310,000.00	\$ 260,000.00	\$ 260,000.00	\$ 260,000.00
	<b>Grand Total for Rec Center Fund</b>	<b>\$ 1,033,025.00</b>	<b>\$ 970,257.00</b>	<b>\$ 943,896.00</b>	<b>\$ 983,278.00</b>	<b>\$ 1,014,452.00</b>

**Footnote:**

COVID 19 Global Health Pandemic hit in March of 2020. Recreational facilities and activities shut down for several months and reopened with numerous restrictions. Significant downturn in revenues as a result. This came after several years of declines due to increased competition in the marketplace.

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Refuse Fund  
**Fund Number:** 223

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-	-	-
Charges for Services	1,698,299	2,564,910	2,336,746	2,835,738	2,779,371	2,993,311	3,005,764
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	97	-	-	-	-	-	-
Other Financing Sources	4,800	6,500	10,000	21,500	10,000	3,000	3,000
	<b>\$ 1,703,195</b>	<b>\$ 2,571,410</b>	<b>\$ 2,346,746</b>	<b>\$ 2,857,238</b>	<b>\$ 2,789,371</b>	<b>\$ 2,996,311</b>	<b>\$ 3,008,764</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Refuse Fund  
**Fund Number:** 223

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
	<i>Charges for Services</i>							
223-0023-40881	Refuse Collections	\$ 1,602,674.70	\$ 2,358,574.40	\$ 2,092,469.01	\$ 2,562,740.31	\$ 2,518,579.58	\$ 2,755,663.96	\$ 2,755,663.96
223-0023-40882	Refuse Collection Delinquencies	95,623.89	206,336.03	244,277.30	272,998.01	260,791.69	237,647.00	250,100.00
223-0023-40883	Holding Acct	-	-	-	-	-	-	-
223-0023-40885	Grass Tags	-	-	-	-	-	-	-
	<i>Total Charges for Services</i>	\$ 1,698,298.59	\$ 2,564,910.43	\$ 2,336,746.31	\$ 2,835,738.32	\$ 2,779,371.27	\$ 2,993,310.96	\$ 3,005,763.96
	<i>Intergovernmental</i>							
223-0042-40243	Workers Comp Refund	-	-	-	-	-	-	-
	<i>Total Intergovernmental</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Miscellaneous</i>							
223-0052-40174	Miscellaneous	96.50	-	-	-	-	-	-
	<i>Total Miscellaneous</i>	\$ 96.50	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers / Advance In</i>							
223-0090-70100	Advances In - General	-	-	-	-	-	-	-
223-0090-80185	Transfers In - General	-	-	-	-	-	-	-
223-0090-80186	Transfers In - Capital	-	-	-	-	-	-	-
959-0090-80100	Transfers In - Five Year Capital Creation	4,800.00	6,500.00	10,000.00	21,500.00	10,000.00	3,000.00	3,000.00
959-0090-80101	Transfers In - Finance	-	-	-	-	-	-	-
	<i>Total Transfers / Advances In</i>	\$ 4,800.00	\$ 6,500.00	\$ 10,000.00	\$ 21,500.00	\$ 10,000.00	\$ 3,000.00	\$ 3,000.00
	<b>Grand Total for Refuse Fund</b>	<b>\$ 1,703,195.09</b>	<b>\$ 2,571,410.43</b>	<b>\$ 2,346,746.31</b>	<b>\$ 2,857,238.32</b>	<b>\$ 2,789,371.27</b>	<b>\$ 2,996,310.96</b>	<b>\$ 3,008,763.96</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Refuse Fund  
**Fund Number:** 223

	2024	2025	2026	2027	2028
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-
Charges for Services	3,106,226	3,230,475	3,359,693	3,494,080	3,633,843
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	-	-	-	-	-
Other Financing Sources	3,000	3,000	3,000	3,000	3,000
	<b>\$ 3,109,226</b>	<b>\$ 3,233,475</b>	<b>\$ 3,362,693</b>	<b>\$ 3,497,080</b>	<b>\$ 3,636,843</b>



**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Refuse Fund  
**Fund Number:** 223

Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
	<i>Charges for Services</i>					
223-0023-40881	Refuse Collections	\$ 2,846,765.00	\$ 2,960,636.00	\$ 3,079,061.00	\$ 3,202,223.00	\$ 3,330,312.00
223-0023-40882	Refuse Collection Delinquencies	259,461.00	269,839.00	280,632.00	291,857.00	303,531.00
223-0023-40883	Holding Acct	-				
223-0023-40885	Grass Tags	-	-	-	-	-
	<i>Total Charges for Services</i>	3,106,226.00	\$ 3,230,475.00	\$ 3,359,693.00	\$ 3,494,080.00	\$ 3,633,843.00
	<i>Intergovernmental</i>					
223-0042-40243	Workers Comp Refund	-	-	-	-	-
	<i>Total Intergovernmental</i>	-	-	-	-	-
	<i>Miscellaneous</i>					
223-0052-40174	Miscellaneous	-	-	-	-	-
	<i>Total Miscellaneous</i>	-	-	-	-	-
	<i>Transfers / Advance In</i>					
223-0090-70100	Advances In - General	-	-	-	-	-
223-0090-80185	Transfers In - General	-	-	-	-	-
223-0090-80186	Transfers In - Capital	-	-	-	-	-
959-0090-80100	Transfers In - Five Year Capital Creation	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
959-0090-80101	Transfers In - Finance	-	-	-	-	-
	<i>Total Transfers / Advances In</i>	3,000.00	3,000.00	3,000.00	3,000.00	3,000.00
	<b>Grand Total for Refuse Fund</b>	<b>3,109,226.00</b>	<b>\$ 3,233,475.00</b>	<b>\$ 3,362,693.00</b>	<b>\$ 3,497,080.00</b>	<b>\$ 3,636,843.00</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Storm Water Fund  
**Fund Number:** 224

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	-	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-	-	-
Charges for Services	-	1,028,343	1,228,304	1,241,500	1,229,116	1,227,658	1,231,870
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-	-
Debt / Capital Lease Proceeds	-	1,248,471	-	-	-	-	-
Other	-	-	-	-	-	-	17,414
Other Financing Sources	-	91,889	152,193	115,791	110,791	80,791	80,791
<b>\$</b>	<b>-</b>	<b>\$ 2,368,703</b>	<b>\$ 1,380,497</b>	<b>\$ 1,357,291</b>	<b>\$ 1,339,907</b>	<b>\$ 1,308,449</b>	<b>\$ 1,330,075</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Storm Water Fund  
**Fund Number:** 224

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
	<i>Charges for Services</i>							
990-0001-41400	Premium Portion		\$ 93,470.65	\$ -	\$ -	\$ -	\$ -	
990-0001-41401	Bond Proceeds		1,155,000.00	-	-	-		
990-0001-41402	Refunded Bond Proceeds	0	-	-	-	-		
224(&990)-0023-40881	Storm Water Collections	\$ -	1,028,343.16	1,122,833.30	1,162,343.28	1,145,992.05	\$ 1,155,000.00	\$ 1,155,000.00
224-0023-40882	\Collection Delinquencies	-	-	105,470.97	79,156.31	83,123.81	72,658.00	76,869.75
	<i>Total Charges for Services</i>	\$ -	\$ 2,276,813.81	\$ 1,228,304.27	\$ 1,241,499.59	\$ 1,229,115.86	\$ 1,227,658.00	\$ 1,231,869.75
	<i>Intergovernmental</i>							
224-0040-40882	County Reimb - Decanting Station	-	-	-	-	-	-	-
	<i>Total Intergovernmental</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Miscellaneous</i>							
224-0052-40174	Miscellaneous	-	-	-	-	-	-	-
224-0052-40194	Settlements	-	-	-	-	-	-	17,414.03
	<i>Total Miscellaneous</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 17,414.03
	<i>Transfers / Advance In</i>							
224-0090-70100	Advances In - General	-	-	-	-	-	-	-
224-0090-80185	Transfers In - General	-	-	-	-	-	-	-
990-0090-80185	Transfer In - Fund #345 Closing	-	-	48,401.54	-	-	-	-
963-0090-80100	Transfers In - Five Year Capital Creation	-	91,889.20	103,791.00	115,791.00	110,791.00	80,791.00	80,791.00
	<i>Total Transfers / Advances In</i>	\$ -	\$ 91,889.20	\$ 152,192.54	\$ 115,791.00	\$ 110,791.00	\$ 80,791.00	\$ 80,791.00
	<b>Grand Total for Storm Water Fund</b>	\$ -	\$ 2,368,703.01	\$ 1,380,496.81	\$ 1,357,290.59	\$ 1,339,906.86	\$ 1,308,449.00	\$ 1,330,074.78

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Storm Water Fund  
**Fund Number:** 224

	2024	2025	2026	2027	2028
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-
Charges for Services	1,233,128	1,238,000	1,243,500	1,247,500	1,249,500
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	-	-	-	-	-
Other Financing Sources	80,791	80,791	80,791	80,791	80,791
<b>\$</b>	<b>1,313,919</b>	<b>\$ 1,318,791</b>	<b>\$ 1,324,291</b>	<b>\$ 1,328,291</b>	<b>\$ 1,330,291</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Storm Water Fund  
**Fund Number:** 224

Account Number	Account Name	2024 Estimated	2025 Forecasted	2026 Forecasted	2027 Forecasted	2028 Forecasted
	<i>Charges for Services</i>					
990-0001-41400	Premium Portion	\$ -				
990-0001-41401	Bond Proceeds					
990-0001-41402	Refunded Bond Proceeds	-				
224(&990)-0023-40881	Storm Water Collections	1,157,500	\$ 1,160,000	\$ 1,162,500	\$ 1,165,000	\$ 1,167,000
224-0023-40882	\Collection Delinquencies	75,628	78,000	81,000	82,500	82,500
	<i>Total Charges for Services</i>	1,233,128	\$ 1,238,000	\$ 1,243,500	\$ 1,247,500	\$ 1,249,500
	<i>Intergovernmental</i>					
224-0040-40882	County Reimb - Decanting Station	-	-	-	-	-
	<i>Total Intergovernmental</i>	-	-	-	-	-
	<i>Miscellaneous</i>					
224-0052-40174	Miscellaneous	-	-	-	-	-
224-0052-40194	Settlements	-	-	-	-	-
	<i>Total Miscellaneous</i>	-	-	-	-	-
	<i>Transfers / Advance In</i>					
224-0090-70100	Advances In - General	-	-	-	-	-
224-0090-80185	Transfers In - General	-	-	-	-	-
990-0090-80185	Transfer In - Fund #345 Closing					
963-0090-80100	Transfers In - Five Year Capital Creation	80,791	80,791	80,791	80,791	80,791
	<i>Total Transfers / Advances In</i>	\$ 80,791	\$ 80,791	\$ 80,791	\$ 80,791	\$ 80,791
	<b>Grand Total for Storm Water Fund</b>	<b>\$ 1,313,919</b>	<b>\$ 1,318,791</b>	<b>\$ 1,324,291</b>	<b>\$ 1,328,291</b>	<b>\$ 1,330,291</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Obligation Bond Retirement Fund  
**Fund Number:** 771

	2007	2012	2017	2021	2022	2023
Property & Other Taxes	\$ 404,702	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	35,294	307,846	-	-	-	-
Charges for Services	-	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-
Intergovernmental	46,987	-	-	-	-	-
Interest	-	-	-	-	-	-
Sales	-	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-	-
Debt / Capital Lease Proceeds	14,740	1,428,897	-	-	-	-
Other	-	-	-	-	-	-
Other Financing Sources	-	8,610	-	45,694	-	-
	<b>\$ 501,722</b>	<b>\$ 1,745,353</b>	<b>\$ -</b>	<b>\$ 45,694</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Obligation Bond Retirement Fund  
**Fund Number:** 771

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Current Certificate
	<i>Note / Bond Sales</i>							
771-0040-40026	Bonds Rec Refunding	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
771-0040-40029	Bond Redemption - Rec Refunding	-	-	-	-	-	-	-
771-0001-41400	Premium Proceeds	14,739.51	108,897.44	-	-	-	-	-
771-0001-41401	Bond Proceeds	-	1,320,000.00	-	-	-	-	-
771-0001-41500	Note Sale - South Industrial	-	-	-	-	-	-	-
771-0001-41505	Bond Sale - South Industrial	-	-	-	-	-	-	-
	<i>Total Note / Bond Sale Proceeds</i>	\$ 14,739.51	\$ 1,428,897.44	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Property Taxes</i>							
771-0010-40000	Real Estate Rec Center Levy	387,556.57	-	-	-	-	-	-
771-0010-40001	Real Estate	-	-	-	-	-	-	-
771-0010-40003	Tangible	-	-	-	-	-	-	-
771-0010-40005	Tangible - Rec Center Levy	17,145.05	-	-	-	-	-	-
	<i>Total Property Taxes</i>	\$ 404,701.62	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Income Taxes (net)</i>							
771-0090-80189	Income Tax (Per Ord)	35,294.37	307,845.71	-	-	-	-	-
	<i>Total Income Taxes</i>	\$ 35,294.37	\$ 307,845.71	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Taxes - Special Assessments</i>							
771-0015-40335	County Collections	-	-	-	-	-	-	-
771-0015-40338	Grafton Phase III Bond Principal	-	-	-	-	-	-	-
	<i>Total Taxes - Special Assessments</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Intergovernmental - Local</i>							
771-0040-40026	Rollback - Rec Levy	46,416.11	-	-	-	-	-	-
771-0040-40029	SA Laurel Township	-	-	-	-	-	-	-
771-0040-40049	PP Exemption	570.72	-	-	-	-	-	-
	<i>Total Intergovernmental - Local</i>	\$ 46,986.83	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Obligation Bond Retirement Fund  
**Fund Number:** 771

Account Number	Account Name	2007	2012	Actuals			2023	
				2017	2021	2022	Original Estimate	Current Certificate
	<i>Interest Earnings</i>							
771-0051-40166	Interest Investments	-	-	-	-	-	-	-
771-0051-40171	Note Sale Proceeds	-	-	-	-	-	-	-
771-0051-40172	Interest on Rec Refinancing	-	-	-	-	-	-	-
	<i>Total Interest Earnings</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers</i>							
771-0090-80188	Transfer In - South Industrial	-	-	-	-	-	-	-
771-0090-80190	Transfer In - Fund Closings	-	8,610.34	-	45,693.90	-	-	-
	<i>Total Transfers</i>	\$ -	\$ 8,610.34	\$ -	\$ 45,693.90	\$ -	\$ -	\$ -
	<b>Grand Total for GO Bond Fund</b>	<b>\$ 501,722.33</b>	<b>\$ 1,745,353.49</b>	<b>\$ -</b>	<b>\$ 45,693.90</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Obligation Bond Retirement Fund  
**Fund Number:** 771

	2024	2025	2026	2027	2028
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Obligation Bond Retirement Fund  
**Fund Number:** 771

Account Number	Account Name	2024 Estimated	2025 Estimated	2026 Estimated	2027 Estimated	2028 Estimated
	<i>Note / Bond Sales</i>					
771-0040-40026	Bonds Rec Refunding	\$ -	\$ -	\$ -	\$ -	\$ -
771-0040-40029	Bond Redemption - Rec Refunding	-	-	-	-	-
771-0001-41400	Premium Proceeds	-	-	-	-	-
771-0001-41401	Bond Proceeds	-	-	-	-	-
771-0001-41500	Note Sale - South Industrial	-	-	-	-	-
771-0001-41505	Bond Sale - South Industrial	-	-	-	-	-
	<i>Total Note / Bond Sale Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Property Taxes</i>					
771-0010-40000	Real Estate Rec Center Levy	-	-	-	-	-
771-0010-40001	Real Estate	-	-	-	-	-
771-0010-40003	Tangible	-	-	-	-	-
771-0010-40005	Tangible - Rec Center Levy	-	-	-	-	-
	<i>Total Property Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Income Taxes (net)</i>					
771-0090-80189	Income Tax (Per Ord)	-	-	-	-	-
	<i>Total Income Taxes</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Taxes - Special Assessments</i>					
771-0015-40335	County Collections	-	-	-	-	-
771-0015-40338	Grafton Phase III Bond Principal	-	-	-	-	-
	<i>Total Taxes - Special Assessments</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Intergovernmental - Local</i>					
771-0040-40026	Rollback - Rec Levy	-	-	-	-	-
771-0040-40029	SA Laurel Township	-	-	-	-	-
771-0040-40049	PP Exemption	-	-	-	-	-
	<i>Total Intergovernmental - Local</i>	\$ -	\$ -	\$ -	\$ -	\$ -

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Obligation Bond Retirement Fund  
**Fund Number:** 771

Account Number	Account Name	2024 Estimated	2025 Estimated	2026 Estimated	2027 Estimated	2028 Estimated
	<i>Interest Earnings</i>					
771-0051-40166	Interest Investments	-	-	-	-	-
771-0051-40171	Note Sale Proceeds	-	-	-	-	-
771-0051-40172	Interest on Rec Refinancing	-	-	-	-	-
	<i>Total Interest Earnings</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers</i>					
771-0090-80188	Transfer In - South Industrial	-	-	-	-	-
771-0090-80190	Transfer In - Fund Closings	-	-	-	-	-
	<i>Total Transfers</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Grand Total for GO Bond Fund</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** General Obligation Fire Station Bond Retirement  
**Fund Number:** 772

	2024	2025	2026	2027	2028
Property & Other Taxes	\$ 890,400	\$ 890,400	\$ 890,400	\$ 899,304	\$ 908,297
Municipal Income Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	-	-	-	-	-
Debt / Capital Lease Proceeds	584,685	-	-	-	-
Other	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
<b>Total</b>	<b>\$ 1,475,085</b>	<b>\$ 890,400</b>	<b>\$ 890,400</b>	<b>\$ 899,304</b>	<b>\$ 908,297</b>

**Fund:** General Obligation Fire Station Bond Retirement  
**Fund Number:** 772

Account Number	Account Name	2024 Estimated	2025 Estimated	2026 Estimated	2027 Estimated	2028 Estimated
	<i>Note / Bond Sales</i>					
772-0001-41400	Premium Proceeds	584,685.00	-	-	-	-
	<i>Total Note / Bond Sale Proceeds</i>	\$ 584,685.00	\$ -	\$ -	\$ -	\$ -
	<i>Property Taxes</i>					
772-0010-40000	Property Tax Receipts - R/E (Fire Station)	890,400.00	890,400.00	890,400.00	899,304.00	908,297.04
	<i>Total Property Taxes</i>	\$ 890,400.00	\$ 890,400.00	\$ 890,400.00	\$ 899,304.00	\$ 908,297.04
	<i>Intergovernmental - Local</i>					
772-0040-40026	Homestead & Rollback - Fire Station Levy	-	-	-	-	-
	<i>Total Intergovernmental - Local</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Interest Earnings</i>					
772-0051-40166	Interest Investments	-	-	-	-	-
	<i>Total Interest Earnings</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers</i>					
772-0090-80189	Transfer In - from GF	-	-	-	-	-
772-0090-99999	Intrafund transfer In - from D/S GO Bond #771	-	-	-	-	-
	<i>Total Transfers</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Grand Total for GO Bond Fund</b>	<b>\$ 1,475,085.00</b>	<b>\$ 890,400.00</b>	<b>\$ 890,400.00</b>	<b>\$ 899,304.00</b>	<b>\$ 908,297.04</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Special Assessment - Laurel Road Fund  
**Fund Number:** 782

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	39,596	40,646	41,645	41,566	42,184	42,358	42,358
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Other Financing Sources	-	8,500	-	-	-	-	-
	<b>\$ 39,596</b>	<b>\$ 49,146</b>	<b>\$ 41,645</b>	<b>\$ 41,566</b>	<b>\$ 42,184</b>	<b>\$ 42,358</b>	<b>\$ 42,358</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Special Assessment - Laurel Road Fund  
**Fund Number:** 782

Account Number	Account Name	2007	2012	Actuals			2023	
				2017	2021	2022	Original Estimate	Estimated Rev
	<i>Taxes - Special Assessments</i>							
782-0015-40335	County Collections	\$ 39,596.36	\$ 40,646.31	\$ 41,644.57	\$ 41,566.27	\$ 42,184.06	\$ 42,358.30	\$ 42,358.30
782-0015-40336	Payoffs	-	-	-	-	-	-	-
	<i>Total Taxes - Special Assessments</i>	\$ 39,596.36	\$ 40,646.31	\$ 41,644.57	\$ 41,566.27	\$ 42,184.06	\$ 42,358.30	\$ 42,358.30
	<i>Interest Earnings</i>							
782-0051-40166	Interest Investments	-	-	-	-	-	-	-
	<i>Total Interest Earnings</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers / Advances In</i>							
782-0090-99999	Transfer In - From General Fund	-	8,500.00	-	-	-	-	-
	<i>Total Transfers / Advances In</i>	\$ -	\$ 8,500.00	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Grand Total for SA Laurel Rd Fund</b>	<b>\$ 39,596.36</b>	<b>\$ 49,146.31</b>	<b>\$ 41,644.57</b>	<b>\$ 41,566.27</b>	<b>\$ 42,184.06</b>	<b>\$ 42,358.30</b>	<b>\$ 42,358.30</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Special Assessment - Laurel Road Fund  
**Fund Number:** 782

	2024	2025	2026	2027	2028
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-
Charges for Services	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-
Intergovernmental	-	-	-	-	-
Interest	-	-	-	-	-
Sales	-	-	-	-	-
Special Assessment Proceeds	42,358	42,358	42,358	-	-
Debt / Capital Lease Proceeds	-	-	-	-	-
Other	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
	<b>\$ 42,358</b>	<b>\$ 42,358</b>	<b>\$ 42,358</b>	<b>\$ -</b>	<b>\$ -</b>



**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Special Assessment - Laurel Road Fund  
**Fund Number:** 782

Account Number	Account Name	2024 Estimated	2025 Estimated	2026 Estimated	2027 Estimated	2028 Estimated
	<i>Taxes - Special Assessments</i>					
782-0015-40335	County Collections	\$ 42,358.30	\$ 42,358.30	\$ 42,358.30	\$ -	\$ -
782-0015-40336	Payoffs	-	-	-	-	-
	<i>Total Taxes - Special Assessments</i>	\$ 42,358.30	\$ 42,358.30	\$ 42,358.30	\$ -	\$ -
	<i>Interest Earnings</i>					
782-0051-40166	Interest Investments	-	-	-	-	-
	<i>Total Interest Earnings</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers / Advances In</i>					
782-0090-99999	Transfer In - From General Fund	-	-	-	-	-
	<i>Total Transfers / Advances In</i>	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Grand Total for SA Laurel Rd Fund</b>	<b>\$ 42,358.30</b>	<b>\$ 42,358.30</b>	<b>\$ 42,358.30</b>	<b>\$ -</b>	<b>\$ -</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Special Assessment - Brunswick Lake Dam Fund  
**Fund Number:** 783

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	17,807	18,235	18,033	17,814	18,513	18,513
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
	<b>\$ -</b>	<b>\$ 17,807</b>	<b>\$ 18,235</b>	<b>\$ 18,033</b>	<b>\$ 17,814</b>	<b>\$ 18,513</b>	<b>\$ 18,513</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Special Assessment - Brunswick Lake Dam Fund  
**Fund Number:** 783

Account Number	Account Name	Actuals					2023	
		2007	2012	2017	2021	2022	Original Estimate	Estimated Rev
	<i>Note / Bond Proceeds</i>							
783-0001-41002	Refunded Bond Proceeds	-	-	-	-	-	-	-
783-0001-41400	Bond Premium	-	-	-	-	-	-	-
	<i>Total Note / Bond Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Taxes - Special Assessments</i>							
783-0015-40335	County Collections	\$ -	\$ 17,807.29	\$ 18,234.65	\$ 18,033.23	\$ 17,814.31	\$ 18,512.82	\$ 18,512.82
783-0015-40336	Payoffs	-	-	-	-	-	-	-
	<i>Total Taxes - Special Assessments</i>	\$ -	\$ 17,807.29	\$ 18,234.65	\$ 18,033.23	\$ 17,814.31	\$ 18,512.82	\$ 18,512.82
	<i>Interest Earnings</i>							
783-0051-40166	Interest Investments	-	-	-	-	-	-	-
	<i>Total Interest Earnings</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers</i>							
783-0090-80199	Transfers In - General Fund	-	-	-	-	-	-	-
	<i>Total Transfers In</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Grand Total for SA B. Lake Dam Fund</b>	<b>\$ -</b>	<b>\$ 17,807.29</b>	<b>\$ 18,234.65</b>	<b>\$ 18,033.23</b>	<b>\$ 17,814.31</b>	<b>\$ 18,512.82</b>	<b>\$ 18,512.82</b>





**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Special Assessment - Brunswick Lake Dredging Fund  
**Fund Number:** 784

	2007	2012	2017	2021	2022	2023	
Property & Other Taxes	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	-	-	-	-	-	-	-
Charges for Services	-	-	-	-	-	-	-
Licenses, Permits & Fees	-	-	-	-	-	-	-
Fines & Forfeitures	-	-	-	-	-	-	-
Intergovernmental	-	-	-	-	-	-	-
Interest	-	-	-	-	-	-	-
Sales	-	-	-	-	-	-	-
Special Assessment Proceeds	-	10,958	11,221	11,097	10,962	11,558	11,558
Debt / Capital Lease Proceeds	-	-	-	-	-	-	-
Other	-	-	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-
	<b>\$ -</b>	<b>\$ 10,958</b>	<b>\$ 11,221</b>	<b>\$ 11,097</b>	<b>\$ 10,962</b>	<b>\$ 11,558</b>	<b>\$ 11,558</b>

**City of Brunswick, Ohio**  
 Summary Schedule of Revenues and Future Estimates  
 For Years listed Below

**Fund:** Special Assessment - Brunswick Lake Dredging Fund  
**Fund Number:** 784

Account Number	Account Name	2007	2012	Actuals			2023	
				2017	2021	2022	Original Estimate	Estimated Rev
	<i>Note / Bond Proceeds</i>							
784-0001-41002	Refunded Bond Proceeds	-	-	-	-	-	-	-
784-0001-41400	Bond Premium	-	-	-	-	-	-	-
	<i>Total Note / Bond Proceeds</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Taxes - Special Assessments</i>							
784-0015-40335	County Collections	\$ -	\$ 10,958.25	\$ 11,221.14	\$ 11,097.01	\$ 10,962.28	\$ 11,557.66	\$ 11,557.66
784-0015-40336	Payoffs	-	-	-	-	-	-	-
	<i>Total Taxes - Special Assessments</i>	\$ -	\$ 10,958.25	\$ 11,221.14	\$ 11,097.01	\$ 10,962.28	\$ 11,557.66	\$ 11,557.66
	<i>Interest Earnings</i>							
784-0051-40166	Interest Investments	-	-	-	-	-	-	-
	<i>Total Interest Earnings</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<i>Transfers</i>							
784-0090-80199	Transfer In - General Fund	-	-	-	-	-	-	-
	<i>Total Transfers In</i>	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
	<b>Grand Total for SA B. Lake Dredging Fund</b>	<b>\$ -</b>	<b>\$ 10,958.25</b>	<b>\$ 11,221.14</b>	<b>\$ 11,097.01</b>	<b>\$ 10,962.28</b>	<b>\$ 11,557.66</b>	<b>\$ 11,557.66</b>







**MOST RECENT  
FINANCIAL AWARDS**



# THE STATE OF OHIO



**KEITH FABER**  
OHIO AUDITOR OF STATE

## OHIO AUDITOR OF STATE AWARD WITH DISTINCTION

*Presented to*

**City of Brunswick**

**Todd Fischer, Finance Director**

*This award is presented for excellence in financial reporting related to your Comprehensive Annual Financial Report and compliance with applicable laws for the fiscal year ended in 2021.*

*Your exemplary reporting serves as the standard for clean, accountable government, representing the highest level of service to Ohioans.*



A handwritten signature in blue ink that reads "Keith Faber".

Keith Faber, Auditor of State



## Press Releases · Ohio Auditor of State

### Auditor Faber Announces Qualifiers for Auditor of State Awards with Distinction

#### For Immediate Release

Wednesday, July 12, 2023

**COLUMBUS** – Recent financial audits of the following entities by Auditor of State Keith Faber have returned clean audit reports. Their record keeping has qualified them for the Auditor of State Award with Distinction:

- Cleveland Metropolitan Park District (Cuyahoga County)
- Columbus Regional Airport Authority (Franklin County)
- Columbus Metropolitan Library (Franklin County)
- Lake Metroparks (Lake County)
- **City of Brunswick (Medina County)**

“By keeping accurate financial records, governing bodies demonstrate their commitment to efficient, effective, and transparent service,” Auditor Faber said. “This award honors public entities that have put in the hard work to keep their finances in order.”

The Auditor’s Office presents the Auditor of State Award with Distinction to local governments and school districts upon the completion of a financial audit. Entities that receive the award meet the following criteria of a “clean” audit report:

- The entity must file financial reports with the Auditor of State’s office by the statutory due date, without extension, via the Hinkle System, on a GAAP accounting basis and prepare a CAFR (Comprehensive Annual Financial Report);
- The audit report does not contain any findings for recovery, material citations, material weaknesses, significant deficiencies, Uniform Guidance (Single Audit) findings or questioned costs;
- The entity’s management letter contains no comments related to:
  - Ethics referrals
  - Questioned costs less than the threshold per the Uniform Guidance
  - Lack of timely report submission
  - Bank reconciliation issues
  - Failure to obtain a timely Single Audit in accordance with Uniform Guidance
  - Findings for recovery less than \$500
  - Public meetings or public records issues
- The entity has no other financial or other concerns

Full copies of these reports are [available online \(ohioauditor.gov/auditsearch/Search.aspx\)](https://ohioauditor.gov/auditsearch/Search.aspx).

###

*The Auditor of State’s office, one of five independently elected statewide offices in Ohio is responsible for auditing more than 5,900 state and local government agencies. Under the direction of Auditor Keith Faber, the office also provides financial services to local governments, investigates and prevents fraud in public agencies, and promotes transparency in government.*

Contact:  
Marc Kovac  
[press@ohioauditor.gov](mailto:press@ohioauditor.gov)



GOVERNMENT FINANCE OFFICERS ASSOCIATION  
**NEWS RELEASE**

**FOR IMMEDIATE RELEASE**

3/13/2023

**For more information contact:**  
**Michele Mark Levine, Director/TSC**  
**Phone: (312) 977-9700**  
**Fax: (312) 977-4806**  
**Email: [mlevine@gfoa.org](mailto:mlevine@gfoa.org)**

(Chicago, Illinois)—Government Finance Officers Association of the United States and Canada (GFOA) has awarded the Certificate of Achievement for Excellence in Financial Reporting to **City of Brunswick** for its annual comprehensive financial report for the fiscal year ended December 31, 2021. The report has been judged by an impartial panel to meet the high standards of the program, which includes demonstrating a constructive "spirit of full disclosure" to clearly communicate its financial story and motivate potential users and user groups to read the report.

The Certificate of Achievement is the highest form of recognition in the area of governmental accounting and financial reporting, and its attainment represents a significant accomplishment by a government and its management.

*Government Finance Officers Association (GFOA) advances excellence in government finance by providing best practices, professional development, resources, and practical research for more than 21,000 members and the communities they serve.*



Government Finance Officers Association

Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting

Presented to

**City of Brunswick  
Ohio**

For its Annual Comprehensive  
Financial Report  
For the Fiscal Year Ended

December 31, 2021

*Christopher P. Morill*

Executive Director/CEO



**The Government Finance Officers Association of  
the United States and Canada**

*presents this*

## **AWARD OF FINANCIAL REPORTING ACHIEVEMENT**

*to*

**Todd Fischer**  
Finance Director  
City of Brunswick, Ohio



*The Award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the department or individual designated as instrumental in the government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.*

Executive Director

*Christopher P. Morrill*

Date: 3/13/2023



**The Government Finance Officers Association of  
the United States and Canada**

*presents this*

## **AWARD OF FINANCIAL REPORTING ACHIEVEMENT**

*to*

**Lynnette Ozanich**  
Assistant Finance Director  
City of Brunswick, Ohio



*The Award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the department or individual designated as instrumental in the government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.*

Executive Director

*Christopher P. Morrill*

Date: 3/13/2023





**The Government Finance Officers Association of  
the United States and Canada**

*presents this*

## **AWARD OF FINANCIAL REPORTING ACHIEVEMENT**

*to*

**Kelly Musto**  
Chief Bookkeeper  
City of Brunswick, Ohio



*The Award of Financial Reporting Achievement is presented by the Government Finance Officers Association to the department or individual designated as instrumental in the government unit achieving a Certificate of Achievement for Excellence in Financial Reporting. A Certificate of Achievement is presented to those government units whose annual financial reports are judged to adhere to program standards and represents the highest award in government financial reporting.*

Executive Director

*Christopher P. Morrill*

Date: 3/13/2023