

**CITY OF BRUNSWICK  
MEDINA COUNTY**

**SINGLE AUDIT**

**FOR THE YEAR ENDED DECEMBER 31, 2000**



**JIM PETRO**  
**AUDITOR OF STATE**  

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**STATE OF OHIO**



CITY OF BRUNSWICK  
MEDINA COUNTY

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STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE AND ON INTERNAL CONTROL  
REQUIRED BY GOVERNMENT AUDITING STANDARDS**

City of Brunswick  
Medina County  
4095 Center Road  
Brunswick, Ohio 44212

To the City Council:

We have audited the general purpose financial statements of City of Brunswick, Medina County, Ohio, (the City) as of and for the year ended December 31, 2000, and have issued our report thereon dated April 27, 2001. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

**Compliance**

As part of obtaining reasonable assurance about whether the City's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grants, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to the management of the City in a separate letter dated April 27, 2001.

**Internal Control Over Financial Reporting**

In planning and performing our audit, we considered the City's internal control over financial reporting in order to determine our auditing procedures for the purpose of expressing our opinion on the financial statements and not to provide assurance on the internal control over financial reporting. Our consideration of the internal control over financial reporting would not necessarily disclose all matters in the internal control over financial reporting that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over financial reporting and its operation that we consider to be material weaknesses. However, we noted a matter involving the internal control over financial reporting that does not require inclusion in this report, that we have reported to management of the City in a separate letter dated April 27, 2001.

This report is intended for the information and use of management, City Council, and federal awarding agencies and pass through entities, and is not intended to be and should not be used by anyone other than these specified parties.

A handwritten signature in black ink, appearing to read "Jim Petro". The signature is fluid and cursive, with a large loop at the end.

**Jim Petro**  
Auditor of State

April 27, 2001



STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

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Canton, Ohio 44702  
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**REPORT OF INDEPENDENT ACCOUNTANTS ON COMPLIANCE WITH REQUIREMENTS  
APPLICABLE TO EACH MAJOR FEDERAL PROGRAM AND ON INTERNAL CONTROL  
OVER COMPLIANCE IN ACCORDANCE WITH OMB CIRCULAR A-133**

City of Brunswick  
Medina County  
4095 Center Road  
Brunswick OH 44212

To the City Council:

**Compliance**

We have audited the compliance of the City of Brunswick, Medina County, (the City) with the types of compliance requirements described in the *U.S. Office of Management and Budget (OMB) Circular A-133, Compliance Supplement* that are applicable to its major federal program for the year ended December 31, 2000. The City's major federal program is identified in the summary of auditor's results section of the accompanying Schedule of Findings. Compliance with the requirements of laws, regulations, contracts and grants applicable to its major federal program is the responsibility of the City's management. Our responsibility is to express an opinion on the City's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance occurred with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program. An audit includes examining, on a test basis, evidence about the City's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination on the City's compliance with those requirements.

In our opinion, the City complied, in all material respects, with the requirements referred to above that are applicable to its major federal program for the year ended December 31, 2000.

**Internal Control Over Compliance**

The management of the City is responsible for establishing and maintaining effective internal control over compliance with requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the City's internal control over compliance with requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133.

Our consideration of the internal control over compliance would not necessarily disclose all matters in the internal control that might be material weaknesses. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that noncompliance with applicable requirements of laws, regulations, contracts and grants that would be material in relation to a major federal program being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions. We noted no matters involving the internal control over compliance and its operation that we consider to be material weaknesses.

#### **Schedule of Receipts and Expenditures of Federal Awards**

We have audited the general purpose financial statements of the City of Brunswick, Medina County, as of and for the year ended December 31, 2000, and have issued our report thereon dated April 27, 2001. Our audit was performed for the purpose of forming an opinion on the general purpose financial statements taken as a whole. The accompanying Schedule of Receipts and Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose financial statements taken as a whole.

This report is intended for the information and use of management, City Council, and federal awarding agencies and pass-through entities, and is not intended to be and should not be used by anyone other than these specified parties.



**Jim Petro**  
Auditor of State

April 27, 2001



**CITY OF BRUNSWICK  
MEDINA COUNTY**

**SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS  
FOR THE YEAR ENDED DECEMBER 31, 2000**

Federal Grantor/ Pass Through Grantor/ Program Title	Pass Through or Grantor's Number	Federal CFDA Number	Receipts	Expenditures
<b>U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT</b>				
<i>Passed through Ohio Department of Development</i>				
Community Development Block Grant/ State's Programs	AF-97-097-1	14.228	\$25,200	\$57,903
	AF-98-097-1		27,700	42,262
	AF-99-097-1		<u>49,200</u>	<u>148,499</u>
Total Community Development Block Grant			<u>102,100</u>	<u>248,664</u>
<b>U.S. DEPARTMENT OF JUSTICE</b>				
<i>Direct</i>				
Public Safety Partnership and Community Policing Grant	97CFWX5315	16.710	92,483	53,513
<b>U.S. DEPARTMENT OF TRANSPORTATION</b>				
<i>Passed Through Ohio Department of Transportation</i>				
Highway Planning and Construction	STP-F964 (049)	20.205	1,980	250
<i>Passed Through Ohio Greater Cleveland Regional Transit Authority</i>				
Federal Transit Cluster: Federal Transit Capital and Operating Assistance Formula Grants	OH-90-40977	20.507	<u>122,293</u>	<u>116,410</u>
Capital Assistance Program for Elderly Persons with Disabilities	EHTA-0052-097-972	20.513	1,569	1,569
Total U.S. Department of Transportation			<u>125,842</u>	<u>118,229</u>
<b>TOTAL</b>			<u><u>\$320,425</u></u>	<u><u>\$420,406</u></u>

*See Notes to the Schedule of Receipts and Expenditures of Federal Awards*

**CITY OF BRUNSWICK  
MEDINA COUNTY**

**FOR THE YEAR ENDED DECEMBER 31, 2000**

**NOTES TO SCHEDULE OF RECEIPTS AND EXPENDITURES OF FEDERAL AWARDS**

**NOTE A--SIGNIFICANT ACCOUNTING POLICIES**

The accompanying Schedule of Receipts and Expenditures of Federal Awards (the Schedule) summarizes activity of the City's federal award programs. The Schedule has been prepared on the cash basis of accounting.

**NOTE B - COMMUNITY DEVELOPMENT BLOCK GRANT (CDBG) REVOLVING LOAN PROGRAMS**

The City has established a revolving loan program to provide low-interest loans to businesses in order to create jobs for persons from low-moderate income households, and to rehabilitate homes of eligible persons. The Federal Department of Housing and Urban Development (HUD) grants money for these loans to the City, passed through the Ohio Department of Development. The initial loan amount is recorded as a disbursement on the accompanying Schedule. Loans repaid, including interest, are used to make additional loans. Such subsequent loans are subject to certain compliance requirements imposed by HUD, but are not included as disbursements on the Schedule.

**CITY OF BRUNSWICK  
MEDINA COUNTY**

**SCHEDULE OF FINDINGS**  
*OMB CIRCULAR A -133 § .505*

**FOR THE YEAR ENDED DECEMBER 31, 2000**

<b>1. SUMMARY OF AUDITOR'S RESULTS</b>
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<b>(d)(1)(i)</b>	<b>Type of Financial Statement Opinion</b>	Unqualified
<b>(d)(1)(ii)</b>	<b>Were there any material control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(ii)</b>	<b>Were there any other reportable control weakness conditions reported at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iii)</b>	<b>Was there any reported material non-compliance at the financial statement level (GAGAS)?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any material internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(iv)</b>	<b>Were there any other reportable internal control weakness conditions reported for major federal programs?</b>	No
<b>(d)(1)(v)</b>	<b>Type of Major Programs' Compliance Opinion</b>	Unqualified
<b>(d)(1)(vi)</b>	<b>Are there any reportable findings under § .510?</b>	No
<b>(d)(1)(vii)</b>	<b>Major Programs (list):</b>	Community Development Block Grant/State's Programs, CDFA #14.228
<b>(d)(1)(viii)</b>	<b>Dollar Threshold: Type A/B Programs</b>	Type A: > \$ 300,000 Type B: all others
<b>(d)(1)(ix)</b>	<b>Low Risk Auditee?</b>	Yes

**2. FINDINGS RELATED TO THE FINANCIAL STATEMENTS  
REQUIRED TO BE REPORTED IN ACCORDANCE WITH GAGAS**

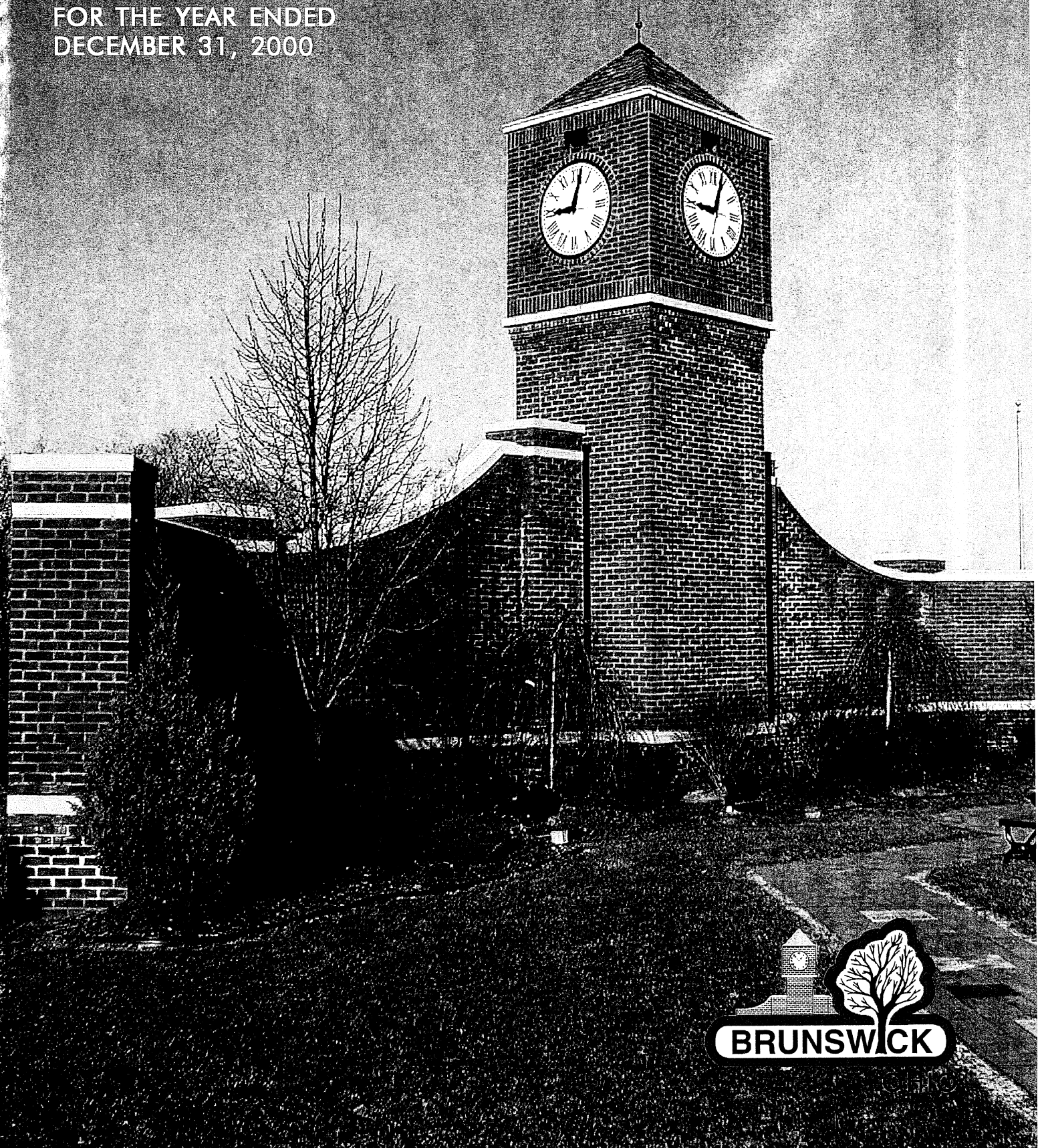
None

**3. FINDINGS FOR FEDERAL AWARDS**

None

# CITY OF BRUNSWICK, OHIO

COMPREHENSIVE ANNUAL FINANCIAL REPORT  
FOR THE YEAR ENDED  
DECEMBER 31, 2000



OHIO



**City of Brunswick, Ohio**

*Comprehensive Annual Financial Report*

For the Year Ended December 31, 2000

Issued by:

City of Brunswick  
Department of Finance

M.J. Thesling  
Finance Director & Tax Administrator





## **INTRODUCTORY SECTION**



**City of Brunswick, Ohio**  
*Comprehensive Annual Financial Report*  
*For the Year Ended December 31, 2000*  
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**MAYOR**  
JUDITH BEADELL-RAPP

**CITY MANAGER**  
ROBERT A. TRIMBLE

# CITY OF BRUNSWICK

**COUNCIL**  
COLETTE J. BEINEKE  
KATHLEEN MALINAK  
TOM MILLER  
JOHN ROCHA  
DALE STRASSER  
SUSAN L. HAMBLEY  
DAVID B. WADSWORTH

April 27, 2001

To the Council and the Citizens of the City of Brunswick:

The comprehensive annual financial report of the City of Brunswick for the year ended December 31, 2000, is hereby submitted. This letter and the following report represent the City's continuing commitment to excellence in financial reporting. The purpose of this letter is to acquaint you with the Comprehensive Annual Financial Report (CAFR). Responsibility for both the accuracy of the data, and the completeness and fairness of the presentation, including all disclosures, rests with the City. To the best of our knowledge and belief, the enclosed data are accurate in all material respects and are reported in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the City. All disclosures necessary to enable the reader to gain an understanding of the City's financial activities have been included.

The comprehensive annual financial report is presented in three sections: introductory, financial and statistical. The introductory section includes this transmittal letter, a copy of the GFOA Certificate of Achievement, a list of City officials and the City's organization chart. The financial section includes the Report of Independent Accountants, the general purpose financial statements and relevant supplemental financial statements and schedules for 2000. The statistical section includes selected financial and demographic information, generally presented on a multi-year basis.

***City Organization and Background*** The City of Brunswick is located in northeastern Ohio, within the boundaries of Medina County, and is 12.6 square miles in area.

With the adoption of the Charter in 1975, the City changed from a part-time Mayor-Council form of government to a part-time Council and full-time City Manager form of government.

The City elects a part-time Mayor whose responsibilities include ceremonial and judicial functions. Council consists of seven elected members who engage a City Manager as the chief administrator of the City. The City Manager is responsible for hiring directors for each of the following departments: Law, Finance, Safety, Service, Recreation and Community Development.

***City Services*** The City provides police protection, fire protection with 25 full time, and 15 part time firefighters, emergency medical services, refuse collection, street maintenance, public improvements, and general administration services for its citizens. Water and sewer services are provided by Cleveland and Medina, respectively, and except for refuse collection, the private sector provides other major utilities for the City. The City contracts for the collection of refuse and bills residents quarterly.



**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>

Brunswick also operates a Mayor's Court under the provisions of the Ohio Revised Code. The Court hears all traffic and parking violations cases in which the defendant pleads guilty or no contest. The Municipal Court in Medina hears all cases in which a "not guilty" plea is entered.

The City has nine major municipal parks and a modern community recreation center. Utilizing these parks, the City provides organized soccer, volleyball, tennis, softball and basketball programs for both youth and adults. A popular attraction is the City's Cultural and Performing Arts programs which include ballet, tap dancing and gymnastics. These programs are conducted in a rented school gymnasium and in the recreation center. A community theater group presents several summer performances to add to the City's artistic offerings.

## **REPORTING ENTITY**

The City has reviewed its reporting entity definition in order to insure conformance with the Governmental Accounting Standards Board Statement No. 14, "The Financial Reporting Entity." In defining the City for financial reporting purposes, management has considered all agencies, departments, and organizations making up the City of Brunswick (the primary government) and its potential component units.

Brunswick City School District and Brunswick Community Library have not been included in the accompanying financial statements. Neither board is appointed by the City, nor are they fiscally dependent on the City.

The City operates a Mayor's Court under the provisions of the Ohio Revised Code Chapter 1905. Chapter 1905 further states the municipal corporation shall provide the office, salaries and a corporate seal for the Mayor's Court. The operations of this office and its related supplies and salaries are budgeted and accounted for in the General Fund. The Court's revenue has no bearing on the amount budgeted for the office supplies and salaries. The activity of the Court itself is reported in a separate Agency Fund in the accompanying financial statements.

The City is associated with the Ohio Telecommunications Network Council (Council), the Southwest Council of Governments, and the Northeast Ohio Public Energy Council, as jointly governed organizations.

## **ECONOMIC CONDITION AND OUTLOOK**

The economic condition of the City of Brunswick saw unprecedented growth in both the sale of industrial properties as well as the start of industrial projects in the new *Geis Industrial Park*, the City's third and apparently last industrial park. What remains of the City's industrially zoned lands would appear to serve only to augment one of the existing three parks as opposed to being the base for a separate new development. Commercial building activity also added to making year 2000 another record year in the area of dollar volume of commercial/industrial permits issued.

The year saw the addition of major industrial projects to the three industrial parks in the *Litehouse Products* distribution facility and corporate headquarters, *PIM-TECH* in the Fogg Multi-Tenant facility and *Divine Tower International Corporation* occupying the full new Gem Instruments Multi-Tenant facility in the Nationwide Park; *Macho Machinery, Technical Tool & Gage* and *Gladish Multi-Tenant* building in the Forest City Park; and the *CarQuest* distribution and *IMT Triplewood* facilities in the new Geis Park. Major additions and expansions were undertaken by *W & G Enterprises, Inflatable Images, Formatech, Coleman Electric, ICS Labs, GEM Instruments* and *Pat Geary Company* in the Nationwide Park; and *American Portrait Films* in the Forrest City Park. In the case of *PIM-TECH*, the City was successful at assisting them in securing a 5-year, sixty percent state franchise tax credit from the Ohio Job Creation Tax Credit Authority.



New commercial facilities were undertaken for *Conca D'Oro Party Center & Rito Bakery Plaza*, a new *McDonalds* Restaurant replacing the over 40-year old Pearl Road facility, a new *Metropolitan Bank & Trust* facility at Brunswick Market Place and a new *Pizza Hut* facility also replacing an existing Pearl Road land mark. The commercial sector saw numerous expansions and remodeling projects including *East of Chicago Pizza* which occupied and remodeled the vacant former *Curtis Mathis* store, and *Woodard Photography* which established a substantially enlarged studio in Brunswick Market Place. Other expansions to Brunswick were *Sunoco*, *Game World* in Hadcock Road Plaza, *Goodwill Industries* in Hickory Ridge Plaza, *Dr. Nicole Miklos*, *First Union Securities*, *Edward Jones*, *Cottman Transmission* in K-Mart Plaza and the relocation of *Renaissance Business Systems* from the township to Highland Square. A complete redevelopment of a previous Center Road private residence became the new home for *Greenlee Insurance*, a new Center Road facility was constructed for the *Sherwin Williams Wholesale Building Supply Store* and a major expansion and renovation was started at *Brunswick Immediate Care*. Additionally, the former *Friendly's* Restaurant building, closed and vacated in 1999, was purchased and remodeling was begun in preparation of an early 2001 reopening of the building as *Caroline's Family Restaurant*.

Other commercial development included an unprecedented level of public investment and multi-tenant development undertaken when renovations and security systems were added to all public school facilities along with construction of the schools new Performing Arts Center & Auditorium behind the high school. The City undertook a major renovation at the Service Garage on West 130<sup>th</sup> Street while eight separate multi-tenant projects were started and three major church projects were begun.

Statistically, the commercial/industrial building activity in Brunswick during 2000 was \$25.27 million in total building activity and represented a 68 percent increase over 1999, which itself was a very good year. Even though the number of new single family home starts fell by 16 percent and represented the second successive year of reductions in new home starts, the dollar investment in commercial/industrial activity more than made up the difference. This level of investment represented the largest total commercial/industrial building year in our history as well as a record year in terms of total dollar investment in all forms of building activity.

While these projects, and the record level of monies spent on them, represent a major financial commitment to the community, there were also several closings which serve to dilute what would easily be considered a banner year of investment in the Brunswick community. The closing of the Center Road Big Boy Restaurant and the Pearl Road Taco Bell leave unsightly reminders of businesses failed until new owners can be found for these properties.

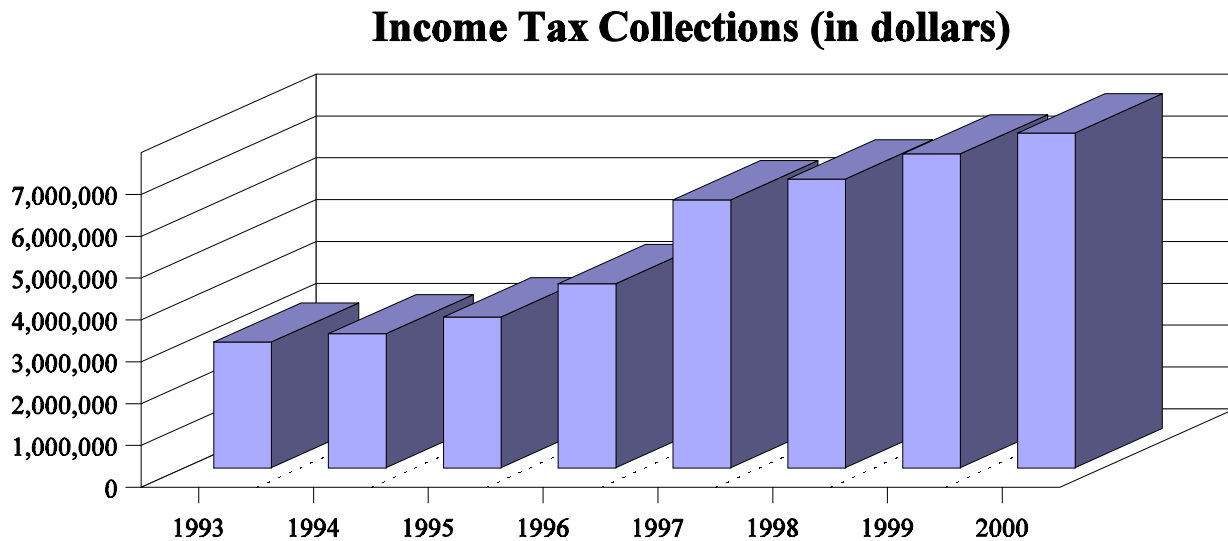
While the good news of last year should not be understated, the City will almost certainly be affected by the declining national economy in the coming year. The good news is, the City just purchased the property adjacent to the Brunswick Lake property, thus adding 37 acres, making the total acres available for the development of the *City's Towne Center* to be 144 acres. The early success of the Brunswick Town Center project will enhance our ability to grow our community in the challenging national economy we will be working in over the next few years. That development is expected to have a positive impact on all other commercial development in the City.

While our Economic Development office developed a Web Site in 1996 to utilize as a marketing tool, in 1999, at the request of Council, a dramatically more useful and interesting web site went on line on Thanksgiving Day. While everything on the previous site was still available (though in different locations and formats) on the new site, much was added to allow the ever more sophisticated local web surfer to access much information not previously available without calling or stopping at City hall. Among some of the new additions are the following: a fully searchable reproduction of the City Codified Ordinances; email access to all elected officials, staff managers and functional supervisors; separate pages for each department, division and functional area; full reproduction of the Rec Center catalogue; reproduction of all council and committee meeting minutes; a history and status of the Brunswick Towne Center project; reproduced maps and schedules for the Brunswick Transit Alternative; ward boundary maps; a "History of Brunswick" from original settlement to date; on-line

and downloadable City tax return forms and instructions; separate listings of each City park and their respective offerings and much more. In December of 2000 the Income Tax Rules and Regulations were made available on the Web Site. The site address is at [www.brunswick.oh.us](http://www.brunswick.oh.us).

With the continued growth and economic development, the City is making every effort to keep up with the needs of the community by utilizing the additional revenues currently coming in from the voter approved .35% income tax increase that went into effect January 1, 1996.

Another indicator of the City's economic condition is our income tax collections. The following graph illustrates the steady growth in tax receipts the City has experienced over the past eight years.



The City of Brunswick's income tax collections continue to increase due to an increase in family income. During the 1970's, Brunswick experienced a 77 percent growth in population, but in the 1980's, the population grew less than 1 percent. During the 1990's, the population grew 18.3 percent, and the family income has continued to increase as the children of the population boom have become wage earners. During the past decade, 2,020 new homes and over 840 new apartment suites were built to accommodate this population. Currently about 67 percent of families have more than one income. While the number of jobs existing within the City has steadily increased over the past decade, the opening of several new industries plus the expansion of existing businesses have created more jobs, thereby expanding the income tax base. The major reason for the large increase in revenue from 1997 and holding at the higher level is the new higher (voter approved) income tax rate of 1.35%. The anticipated increase for future years will be closer to the 8.05 percent increase the City experienced in 2000 over 1999 collections.

This increase in municipal income tax revenue has allowed the City to hire eight additional police officers and at the same time, we are moving the part-time fire department toward becoming a full-time fire department, phasing it in over a five to seven year period. The City has already hired 25 full time fire and rescue personnel, and has been testing to fill additional positions in fire and rescue and in the police department.

Brunswick is a LIFO (last-in, first-out) community, meaning it is the last to feel the pinch when the economy turns down and the first to pull out when the economy improves. With 63 percent of Brunswick's residents working outside the City, the employment of the City's residents is diverse. Although the City is part of the Greater Cleveland Metropolitan area, only 12 percent of Brunswick residents are employed in the steel and automobile industries.

At December 2000, the City's 3.7 percent unemployment rate was below the State's 4.1 percent rate and the national average of 4.0 percent. During the past two years, commercial property values have risen between 3 and 5 percent, while housing values have risen approximately 4 percent.

When comparing the last three year period to the prior three year period, new residential construction starts are up by 13 percent and the value of new construction has increased by nearly 29 percent. Also, the value of the new commercial and industrial expansion has increased 32 percent over the prior three year period.

The expansion of the City's economic base is a positive development; however, the growth presents a challenge. In order to maintain and expand the present high level of service, the City continually explores new methods of obtaining additional financial resources.

To aid growth and expansion, the Office of Economic Development (OED) was established on June 29, 1992. This office serves as the business development information center for the City. The OED builds, defines, and represents the City to qualifying industrial and commercial interests in the location of assets of Brunswick to attract new investment in the community and encourage those already located here to expand and grow within the City. The ultimate objective of the OED is to increase the tax base of the commercial and industrial sectors and thereby generate increased new wage, property and tangible tax revenues for the City and for the public school system.

### **A City HIGHLIGHT**

The City Manager involved the City in a foreign exchange that as been very educational, interesting and memorable for the entire staff of the City.

In the early 1960's, President John F. Kennedy started a program to aid under-developed countries, primarily aimed at helping the people residing in the rural areas to obtain a better quality of life through the implementations of projects such as electrification, sanitary systems, and the like.

The program was funded by the Agency for International Development (AID). At that time 60 percent of the population in the under-developed countries lived in rural areas, however in the 35 years since, the population has moved, so that 65 percent now reside in urban areas. The Federal Government approached the International City Manager's Association (ICMA), of which our City Manager is a very active member, requesting assistance in changing the thrust of the AID program from rural to urban.

The primary result has been the technical "twinning" of United States urban communities with their counterparts in developing countries. Brunswick was selected as a technical twinning partner with Razgrad, Bulgaria. Economic Development is what Razgrad was seeking to gain from this project.

Our City Manager headed up a delegation of four who first visited Razgrad in early October of 1998, and their Mayor in turn, brought a delegation of four to visit the City of Brunswick in December of 1998. One of the things they found fascinating were all the Christmas lights and decorations in Brunswick and the Greater Cleveland area.

In April of 1999, another group of four came from Razgrad to Brunswick, and that was followed by our Planning Director, a representative from the Cleveland Growth Association and a representative to help Bulgaria attract Tourists, all going to Razgrad in July of 1999. Then in September of 1999, our City Manager and several others attended the Dedication of Razgrad's new Economic Development Center.

While the cost for the 1998 visits and the first two visits in 1999 were paid for by the AID program through the ICMA, for the visit in September, expenses were paid for by each of the interested participants of that journey. The program was designed to be only 18 months in duration, therefore, even though we had

established many friendships, we thought the exchange had ended. We have since learned that we are being funded for another exchange. There are two more visits scheduled. On the 25<sup>th</sup> of April, Mr. Trimble, our City Manager, Councilman Miller, Mr. Jenkins from Columbus, the state capital, and Mr. McDade, the Executive Director of the Chamber of Commerce, made the trip to Razgrad, Bulgaria.

Each person has developed a product training module to give to Razgrad. Their people will be able to sell this module to other cities, companies, or Chambers of Commerce. Subjects covered are: Strategic Planning, Marketing, Training of Trainers, teaching English as a 2<sup>nd</sup> language ESL. We have three additional module products which cover, Developing Economic Statistics, Tourism Development, and Business Incubator Development. Everyone involved with this program has found the experience to be very challenging and at the same time, very rewarding.

## **MAJOR INITIATIVES**

Following the recommendations of two consulting firms, the City of Brunswick has taken a bold move to purchase the Brunswick Lake Property on Center Road which consists of 107 acres. The City made it known that the intent was to market the majority of this property for office buildings that will be occupied by professionals, research and development firms, and some ancillary commercial establishments; then the City solicited proposals for this purpose.

In the meantime, the City just purchased the 37 acre parcel adjacent to the Brunswick Lake property, making a total of 144 acres available for developing what is now being visualized as the *City's Towne Center*. The planning and design phase which includes the additional 37 acres has been finalized and the City along with Zeremba & Associates are negotiating presently with the selected developer of our new *Towne Center*, using the "lake" as a focal point. Property will be sold in phases. The phases will represent various types of commercial, residential and office buildings. Construction is anticipated to begin later this year.

Major Requirement The Governmental Accounting Standards Board has put forth their GASB-34 statement, which requires cities of our size to report the value of all our infrastructure by 2003. We are currently in the process of evaluating the proposals for selection of a firm to help us develop the value or cost of all our infrastructure in order for us to be able to comply with GASB 34 as required.

Other Current Projects. The City has many projects in various states of development. Plans are presently being developed by a Council/administration committee to present proposals for expansion of our existing park system to ultimately have an extensive connective park system in the City. The long-range goal is to accomplish this, while preserving as many of the natural amenities as possible.

The Boston Road project is being held up. We selected the company to acquire rights of way, but have not exercised the contract because of the procedural requirements that the State has interjected. We anticipate finalizing the contract by mid year. We are looking to upgrade Boston Road to a concrete roadway with curbing, sidewalks and storm sewers. The City anticipates securing approximately 50 percent of the funding for this Right-of-Way project. Three governments, City of Strongsville, County of Medina, and the City of Brunswick are required to provide 50 percent of the total cost of this project, with the balance coming through Federal Funding.

North Carpenter Road engineering is now 85 percent complete for an upgrade to a full concrete roadway. We anticipate the construction of the three major intersections along North Carpenter Road, at Center Road, at Grafton Road, and at Boston Road to have three lanes. Both Boston Road and North Carpenter Road will require some degree of special assessment to the benefitting property owners. Next phase is to acquire property similar to the procedures followed on Boston Road.

Last year we reported that the bids to construct Maxwell Drive came in 35 percent lower than anticipated, and the City had obtained 50 percent funding from a grant utilizing State Issue II funds. The project then needed to be submitted to the Army Corp of Engineers for approval. The roadway includes a bridge over a drainage ditch, and the Army Corp of Engineers said there was a possibility that the footers for the bridge would impact this drainage ditch, which could be a violation of the wetlands preservation code. The matter was turned over to the Ohio EPA for their review. The process took so long, we lost our grant and had to reapply. In the meantime, the Ohio EPA is in the process of final review of wetlands impact. They have until August of 2001 to complete the review. The Ohio EPA chose to provide an additional public hearing and accepted public testimony of the project. They are utilizing information gathered by public testimony along with testimony submitted by the City to make their final decision. Progress on the project, including reliability of funding (the Issue II grant) hinges on their approval or disapproval.

After the completion of the South Industrial parkway, 100 percent of the costs were specially assessed to the benefitting properties. At this writing, 85 percent of those lots are already sold. This was our 2nd Industrial Park, and a third industrial park is now underway. The construction costs of this infrastructure is being paid for by the property owner, and will not have special assessments.

While the widening of Interstate 71 is currently being done by the State of Ohio, the portion going through the City from the northern county line, where the initial widening plans left off, south all the way to our southern corporation line is scheduled to begin in 2002. The State has proposed installing an additional north bound ramp at Route 303 and I-71. Installation of this ramp will make the intersection safer because currently half the north bound traffic needs to cross over Route 303 to enter the present ramp located on the south side of Route 303.

The Applewood Storm Sewer project was segmented into four distinct projects, the first segment is complete, and the second segment has been engineered and property acquisition has been finalized. The third phase is now in process. Property acquisition is now occurring and should be completed by mid year. Construction is anticipated to begin this Fall. The City received 50 percent funding from State Issue II money for the construction of these three segments. All the storm sewer projects are being constructed without assessing the benefitted property owners.

The Historical Farm House has been renovated to accurately reflect an early 1900 facade, and the inside has been restored to its original character. One thing the City is providing that was not available 150 years ago when the house was built is sanitary sewer services and county water. Initially, the residents used the well with a hand pump that was located on the property. This house now serves as a historical museum and meeting place for the Brunswick Historical Society. Of the 32 acres purchased, only four acres will be the historical site. The remaining 28 acres will be developed by the Parks and Recreation Department.

Last year we completed the restoration of the 150 year old barn by completely refurbishing it to historical architecturally correct standards. The barn is being used for small receptions and presentations. Over 3,000 people toured the site last October when the County sponsored Fall Foliage Weekend. Old fashioned beef stew, home made fruit pie and coffee or tea were available for the tourists to purchase in the barn where old fashioned instruments were being played which helped to create a 1900 atmosphere. It was a delightful success. The City had constructed a parking lot next to the museum for tourists to park, and the Grand Opening and dedication ceremony was held on July 4, 2000. Currently the City is in the process of restoring the Blacksmith Operation of the Farm. The City has been very fortunate to be able to use Community Development Block grant (CDBG) money to pay for the restoration of these buildings.

Brunswick City will be installing its first "talking traffic signals" for the seeing impaired during the Summer of 2001. This installation will be the first of many changes to the traffic signal control system. We are in the process of developing requests for proposal for the entire traffic signal system control upgrade.

The City's plan for a Central Fire Station has been placed "on hold" for two reasons: First, it will be located on Maxwell Drive, and that is awaiting approval from the Ohio EPA. Second, we moved from a part time Fire Department operation supplemented with full time personnel, to a Full time Fire Department supplemented with part time personnel, which eliminated much of our available resources. While we were moving toward a full time department, the plan was to do so over a period of five to seven years, rather than all at once.

The low bid of \$310,000 was accepted (which was 35% below the estimate of \$450,000.) Therefore, the City Service Garage expansion was completed during 2000. The City is currently in the process of acquiring additional property adjacent to the Service Garage property for the purpose of materials storage.

The City is in the process of hiring an Information Technology Administrator to supervise, administer and design the development, procurement, installation and maintenance of the City's computer and telecommunications systems. This will also include operation of the City's Fibre Optic and wide area network system.

Our residents are provided with written, visual and audio information concerning the City's daily operations. The written part is the quarterly Community Newsletter. The audio is the audio kiosk system which allows an after work hours telephone caller to secure information about City operations, and the City installed a voice mail system for all City hall phones and an interactive WEB page, which is the visual part. The Web page has been upgraded and now lists all the adopted legislation, all programs being held at the Rec-Center plus the Web address for each council member, for each department head, each division head and the City Manager. Residents report they have found these systems useful.

The City of Brunswick's transit system (BTA) began on July 1, 1988, with a fleet of four buses. It expanded both the hours and the days of operation in 1989, and expanded the routes during 1991 to accommodate more neighborhoods which increased ridership. During 1994, BTA came into full compliance with the Americans With Disabilities Act, equipping all buses for handicapped accessibility.

The transit system operates under Section 9 Formula funding which provides reimbursements of expenditures for capital outlay on an 80 percent federal and 10 percent state basis, and provides reimbursement of administrative costs on a 50 percent federal and 15 percent state basis. The remaining 10 percent of capital outlay and 35 percent administrative costs are borne by the City using fare box receipts and 1.70 percent of its net income tax collections (approximately \$127,000). The State's portion of the funding is called Elderly and Handicapped assistance as each of the buses is equipped to handle handicapped and wheelchair passengers.

Established in 1985, the Brunswick Office of Cable Television has always addressed the cable television related concerns of our residents, and has been working to develop the use of the Government and Educational Access Channels.

Channel B52 celebrated 15 years of service to the community in the year 2000, and the Brunswick City School district hired full time staff members to begin programming School Access channel 50. The City made great strides in its attempt to deny the renewal of Cablevision's franchise, due to past issues of non-compliance. After appealing Council's decision to deny to Federal Court, we received word in December that the City was indeed justified in its denial due to issues of past non-compliance. This was a major court victory for Brunswick, as well as a precedent setting case for the rest of the cable industry. Only two other communities have successfully denied a renewal to an incumbent operator.

At the end of last year, the franchise was transferred to Adelpia Communications. Administrative meetings were set to begin in early Spring, with promise of realizing a higher capacity cable system, upwards of 300 channels, internet service, and possibly competitive telephone service.

Future Projects. The City's plan for a second interstate access point which will be located between the City of Brunswick and the City of Strongsville has been submitted to the Northeastern Ohio Area Coordinating Agency (NOACA). The planning, engineering and construction of the interchange is expected to take a minimum of five to seven years.

In 1980, the City constructed a building, then leased it to Medina County Library. They were planning a \$5,000,000 expansion which is tied to a May 2001 levy vote. This expansion is presently being planned in the new Brunswick Towne Center on the Brunswick Lake site. The existing Library building is being considered for utilization as a Senior Citizen Complex, or as a Board of Education office complex.

Ten years have passed since the last addition to Brunswick City Hall. A review of the existing space, utilization and future needs requirements is currently being conducted. It is anticipated that recommendations for additions to City Hall will be made to City Council in early Fall. Architectural plans will then be developed with construction expected to begin in the Fall of 2002.

Boyer Drive is the entrance that leads to the highschool complex which includes the present Library, the Rec-Center and the School Board Offices. We have requested bids to upgrade this drive, and expect to award the Construction contract this Spring in order to complete the project before the new school year begins in the Fall.

## **FINANCIAL INFORMATION**

***Accounting Policies and Budgetary Control*** The City of Brunswick reports on a modified accrual/accrual basis of accounting, which conforms to generally accepted accounting principles (GAAP). Under this system, the Governmental Fund Types and Agency Funds utilize a modified accrual basis of accounting. On this basis, revenues are recognized when measurable and available; expenditures are recognized when goods and services are received. The Proprietary Fund Type is accounted for on the accrual basis of accounting. This basis recognizes revenues when earned and expenses when incurred.

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are legally required to be budgeted and appropriated. The legal level of budgetary control is at the fund level. Any budgetary modifications at this level may only be made by resolution of the City Council.

The City's fully automated financial system also maintains budgetary control through its purchase order/encumbrance feature. The purchase order, required before making purchases, creates the encumbrance against the current budget. Purchase orders which result in an overrun of budget are not released until additional appropriations are made available through Council ordinance. This procedure is followed when money is available to allow an increase in appropriations. If no money is available, the purchase is canceled.

The City Manager and the Finance Director continually monitor the encumbrances and expenditures against the budget appropriations and against the County Auditor's certificate of estimated resources. Using the budget prepared by the City the preceding July and including the carry-over balances less carry-over encumbrances at year end, the County Auditor arrives at and issues the certificate of estimated resources for the City. Ohio Law prohibits total fund appropriations from exceeding the amounts by fund on the County Auditor's Certificate.

***Internal Accounting and Reporting Control*** As part of its continuing commitment to excellence in financial reporting, the City utilizes a computerized financial accounting and reporting system. Enhancements to the

present internal accounting controls and procedures are continually evaluated by the City Manager and the Finance Director. They oversee the appropriateness of internal control, develop procedures to enhance internal control, and consult with outside auditors to insure that the City remains at a sound financial level of operation.

The City has built internal accounting controls into its financial accounting, budgeting and reporting system to provide reasonable, but not absolute, assurance regarding the safeguarding of assets against loss resulting from unauthorized use or disposition; and the reliability of financial records for preparing financial statements and maintaining accountability for assets. The internal accounting controls built into the City's system were developed using the concept of reasonable assurance. This concept recognizes that the cost of a control should not exceed the benefits likely to be derived from its implementation, and that the evaluation of costs and benefits should require estimates and judgments by management. We believe that the City's internal accounting controls adequately safeguard the City's assets and provide reasonable assurance of proper recording and reporting of financial transactions.

## **FUND AND ACCOUNT GROUP STRUCTURE**

The City has organized its funds and account groups as follows:

### ***Governmental Funds***

***General Fund*** - The general fund is the general operating fund of the City, used to account for all financial resources except those required to be accounted for in another fund. This fund includes, but is not limited to, police protection, public health and welfare, cemetery operations, all recreational activities and the general administration of City functions.

***Special Revenue Funds*** - Special revenue funds are used to account for the proceeds of specific revenue sources (other than agency funds or major capital projects) that are legally restricted to expenditures for specified purposes.

***Debt Service Funds*** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general and special assessment long-term obligation principal, interest and related costs.

***Capital Projects Funds*** - Capital projects funds are used to account for financial resources used for the acquisition or construction of major capital facilities or roads (other than those financed by the proprietary funds).

### ***Proprietary Funds***

***Enterprise Fund*** - An enterprise fund is used to account for operations that are financed and operated in a manner similar to private business enterprises, where the costs of providing goods or services to the general public on a continuing basis should be financed or recovered primarily through user charges. The collection of refuse is the City's enterprise operation which is self sustaining through the fees collected from the residents receiving the service.

### ***Fiduciary Funds***

***Agency Funds*** - Agency funds are used to account for assets held by the City as an agent for individuals, private organizations, other governments and/or other funds. Agency funds are custodial in nature and do not involve measurements of results of operations.



## ***Account Groups***

***General Fixed Assets*** - Fixed assets acquired or constructed for general governmental services are recorded as expenditures in the fund making the expenditure and are capitalized at cost in the general fixed assets account group.

***General Long-Term Obligations*** - All unmatured long-term indebtedness including special assessment debt for which the City is obligated in some manner is reported in the general long-term obligations account group. This debt is secured by the full faith and credit of the City.

## **GENERAL GOVERNMENTAL REVENUES AND EXPENDITURES**

Revenues for general governmental functions are classified under the following sources:

***Property and Other Taxes*** - Amounts levied against all real and public utility property, and tangible personal property used in business. As established by the County Auditor, property taxes are levied on the assessed values at 35 percent of market value for real property, 88 percent of true or net book value for public utility tangible personal property, 25 percent of average value for inventories (except those used by public utilities), and 25 percent of true value for all other personal property.

***Municipal Income Taxes*** - Taxes levied at the rate of 1.35 percent on all wages, other compensation, and net profits earned within the City, as well as on the income of residents which is earned outside the City. Residents of the City are granted a credit of up to three-fourths of one percent for taxes paid to other municipalities.

***Permissive Motor Vehicle License Taxes*** - A \$5.00 permissive license tax for road projects within the City.

***Charges for Services*** - Charges for recreation programs, water tap-in fees and transit system.

***Licenses, Permits and Fees*** - Charges for zoning appeals fees, building trade licenses, Cable T. V. franchise fees, permits and inspections.

***Fines and Forfeitures*** - Payments received by the City through the Medina Municipal Court and through the City of Brunswick Mayor's Court from fines, costs and bond forfeitures for both civil and criminal cases.

***Intergovernmental*** - Federal money for road engineering and other state and federal grants and local government taxes distributed to the City from both the State of Ohio and Medina County based upon general sales taxes, state income taxes, corporate franchise taxes, inheritance tax, and cigarette taxes. This source also includes receipts from taxes levied by the County and/or State.

***Special Assessments*** - Revenues from assessments levied upon the parcels directly benefitted by the road improvements and upon the parcels directly benefitted by the waterline.

***Interest*** - Interest earned on investments.

***Sales*** - Revenue earned from sales at the recreation center.

***Other*** - All other revenue not otherwise accounted for.

The following summary compares revenues for general governmental functions which include the general, special revenue, debt service, and capital projects funds, and includes a discussion of material differences from 1999 to 2000.

Revenues	1999 Amount	2000 Amount	Change	Percent Change
Taxes	\$8,967,420	\$9,540,990	\$573,570	5.39 %
Charges for Services	1,429,831	1,506,997	77,166	0.57
Licenses, Permits and Fees	865,456	900,832	35,376	4.09
Fines and Forfeitures	498,272	620,207	121,935	21.13
Intergovernmental	3,172,834	3,156,262	(16,572)	(0.52)
Special Assessments	268,354	428,196	159,842	63.84
Interest	703,104	1,127,177	424,073	60.21
Sales	34,610	27,852	(6,758)	(19.53)
Other	141,515	228,408	86,893	61.40
<b>Total Revenues</b>	<b>\$16,081,396</b>	<b>\$17,536,921</b>	<b>\$1,455,525</b>	<b>8.42 %</b>

Special Assessments are \$159,842 higher than last year because it was the first year we received special assessment collections of \$145,800 on our new South Industrial Park and there was a payment in full of \$75,720 from a parcel on Laurel Road West. The remaining bond issues received \$49,210 less than the prior year as scheduled and anticipated.

Interest Earnings were up \$424,073 because we were able to take advantage of the high interest rates.

Income from Sales decreased by \$6,758 in 2000 because we received \$1,200 less from advertisers, and sales of merchandise, concession stand and vending machines were down by \$4,135.

The category of Other revenue increased by \$86,893 because we received two contributions of \$7,500 each toward the cost of legal fees relative to the court case with the Cable company, we received \$15,000 at the time the agreement was entered, and another \$100,000 from the Cable company itself.

Expenditures for general governmental functions are classified under the following program categories:

**General Government** - Expenditures for the administration of activities such as City Council, City Manager, Law, Finance, and Community Services, as well as costs of independent audits, workers' compensation, County Auditor's deductions, and overall administrative support.

**Security of Persons and Property** - Expenditures for police and fire protection, traffic signs and signals, animal control and other activities where the primary purpose is to reduce the possibility of external harm to individuals.

**Public Health Services** - Expenditures for health services assistance to the aged, and other activities which provide for the physical and mental health of citizens by reducing the number, length and severity of illnesses and disabilities.

**Transportation** - Expenditures for vehicle maintenance and street maintenance and repair.

**Community Environment** - Expenditures for community planning and zoning, housing and building code enforcement, and community relations, all aimed at providing citizens with adequate, safe and sanitary housing as well as improving the general economic environment of the City.

**Leisure Time Activities** - Expenditures for activities, such as parks, recreation programs, cultural arts programs and playgrounds, which provide year-round leisure time opportunities for citizens.

**Capital Outlay** - Expenditures for the purchase of land, buildings, equipment, or improvements which have a unit cost of at least two hundred dollars.

**Debt Service** - Expenditures for the principal and interest on the City's general obligation and special assessment bonds, notes, and other long term obligations.

The following summary compares expenditures for general governmental functions which include the general, special revenue, debt service and capital projects funds, and includes a discussion of material differences from 1999 to 2000.

Expenditures	1999 Amount	2000 Amount	Change	Percent Change
Current:				
General Government	\$2,195,371	\$2,735,766	\$540,395	24.62 %
Security of Persons and Property	4,556,861	5,116,511	559,650	12.28
Public Health Services	105,083	107,726	2,643	2.52
Transportation	2,047,688	2,028,411	(19,277)	(0.94)
Community Environment	790,137	773,283	(16,854)	2.13
Leisure Time Activities	1,410,081	1,493,797	83,716	5.94
Capital Outlay	1,383,501	1,171,758	(211,743)	(15.30)
Debt Service:				
Principal Retirement	498,801	591,717	92,916	18.63
Interest and Fiscal Charges	621,997	625,585	3,588	0.58
<b>Total Expenditures</b>	<b>\$13,609,520</b>	<b>\$14,644,554</b>	<b>\$1,035,034</b>	<b>7.61 %</b>

The City spent \$540,395 more in General Government during 2000. The City needed to share a portion of our income tax with the schools, that was approximately \$13,000, we began mailing out a quarterly City newsletter to all the residents at a cost of \$9,700, and our postage went up by \$11,973, of which \$4,800 was a mailing to all residents about deregulation. In addition to the aforementioned increases, the employees wages were increased by 3 percent over the prior year.

Security of Persons and Property jumped \$559,650 because we hired 14 more full time firemen. All police and fire personnel wages were increased by 3 percent and the new firemen received their clothing allowance, plus the City paid the employee portion of their pension.

Capital Outlay is down \$211,743 because the majority of the construction projects that were paid in 1999 were already completed, plus the Maxwell construction is being held up by the Ohio EPA, therefore nothing was paid in 2000. The purchase of the property adjacent to Brunswick Lake was completed in January of 2001.

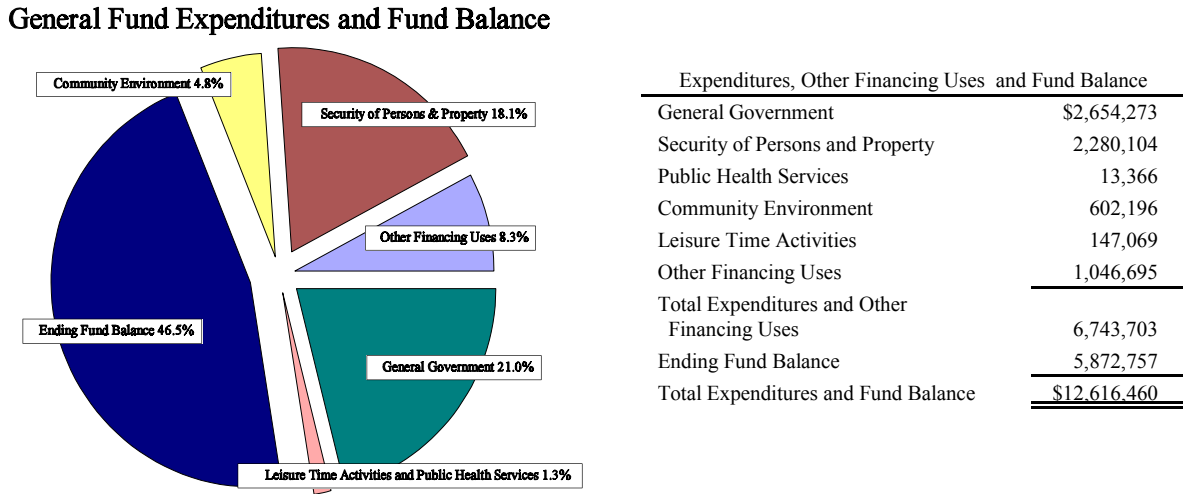
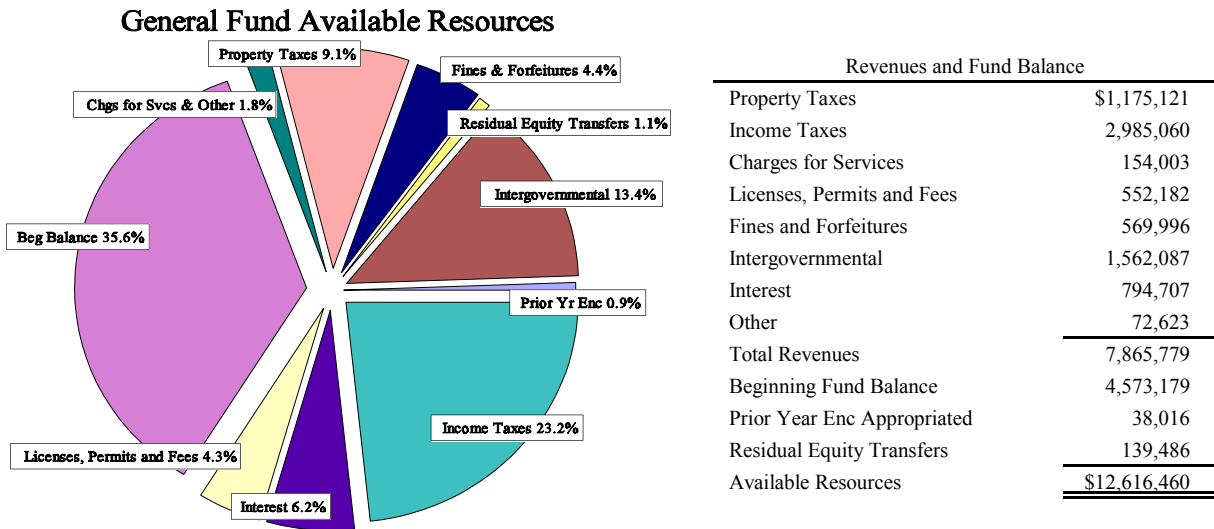
Retirement of Principal was up by \$92,916 because the City began repayment on the Brunswick Lake industrial development bond for \$50,000, and the South Industrial Improvement special assessment bonds for \$35,000.

**General Fund Balance** The fund balance of the general fund increased from \$6,658,794 at December 31, 1999 to \$8,472,832 at December 31, 2000.

**Financial Highlights - Enterprise Fund** The City's refuse enterprise fund contracts out all cost for refuse collection in the City, and the City bills residents quarterly. The refuse fund had net income of \$61,996 during 2000 compared to a net income of \$61,341 during 1999. The refuse fund had retained earnings of \$502,498 at December 31, 2000.

**Financial Highlights - Fiduciary Funds** The agency funds included in the City's financial statements are Mayor's Court, Performance Bond, Family Violence, Recreational Programs, Flex Spending, and the Twelve Step Recovery Program. These funds have assets totaling \$985,360 at December 31, 2000.

Below is a summary of the activity of the General Fund on a budgetary basis.

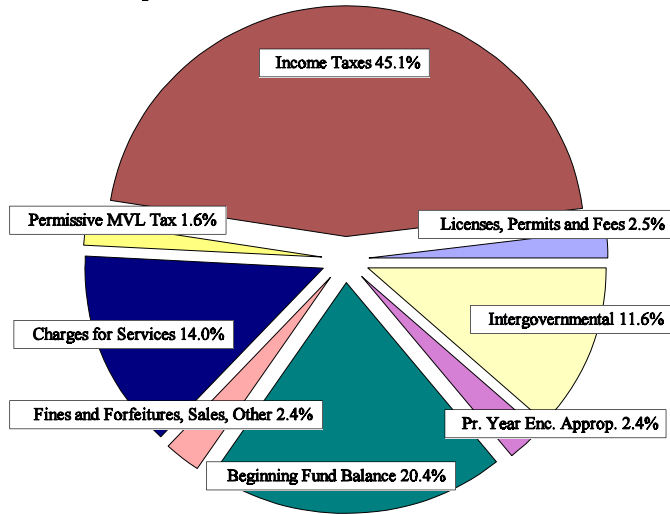


General fund balance increased 28 percent when compared to 1999. The City was able to meet its commitments and obligations appropriately.

The City's Special Revenue Funds cover the accounting for the operations of the Rec Center, operations of a bus system, the Police Fund, the Fire fund and a Drug Enforcement levy, road maintenance, waterline maintenance, cable television, court fees, confiscation of illegal gambling money and the collection of fines spent on educating the public about laws governing the operation of a motor vehicle while under the influence of alcohol.

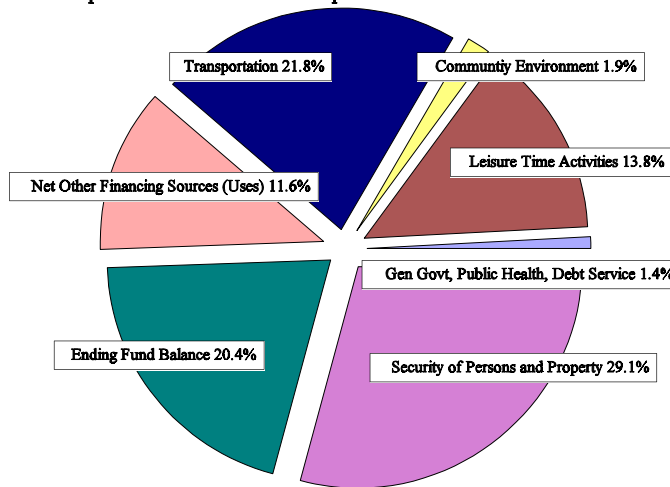
The following is a summary of the Special Revenue Funds on a budgetary basis.

**Special Revenue Funds Available Resources**



Category	Amount
Income Taxes	\$4,391,438
Permissive MVL Tax	159,134
Charges for Services	1,359,567
Licenses, Permits and Fees	218,502
Fines and Forfeitures	50,211
Intergovernmental	1,130,021
Sales	27,852
Other	156,218
<b>Total Revenues</b>	<b>7,492,943</b>
Beginning Fund Balance	1,980,558
Prior Year Encumbrances Appropriated	234,288
<b>Available Resources</b>	<b>\$9,707,789</b>

**Special Revenue Funds Expenditures and Fund Balances**



Category	Amount
General Government	\$28,908
Security of Persons and Property	2,828,884
Public Health Services	93,639
Transportation	2,114,001
Community Environment	187,205
Leisure Time Activities	1,338,889
Debt Service	10,000
Net Other Financing Sources (Uses)	1,122,273
<b>Total Expenditures and Other Financing Uses</b>	<b>7,723,799</b>
Ending Fund Balance	1,983,990
<b>Total Expenditures and Fund Balance</b>	<b>\$9,707,789</b>

During 2000, the fund balances only increased \$2,824. The City was able to meet all its obligations appropriately.

**PENSION FUND OPERATIONS**

The City and its non-uniformed employees contribute to the Public Employees Retirement System (PERS). The City and its uniformed employees contribute to the Ohio Police and Fire Pension Fund (OP&F). Both PERS and the OP&F are separate entities and as such are each responsible for the administration of these pension and retirement plans. For more discussion, see Note 11, Pension and Retirement Plans, in the accompanying Notes to the General Purpose Financial Statements.

## **DEBT ADMINISTRATION**

General obligation debt outstanding at December 31, 2000, totaled \$4,451,721 in general obligation bonds, which are considered to be direct tax supported debt.

In January of 2000, the City purchased a 37 acre parcel of land adjacent to the 107 acres we purchased in 1998 to develop a Towne Center. The City has formulated a plan for this property's use and has selected a developer who is in concert with this plan. While there were no scheduled principal payments until December 1, 2000 (for \$50,000), as a portion of the land is sold, that part of the principal will immediately be paid in addition to the scheduled payments.

The City usually finances road construction through general obligation notes. Using a portion of income tax money, the City pays the interest and reduces a portion of the principal until the final costs are known; then issues 20 year bonds. However, currently we have no outstanding notes of this nature.

The special assessment debt outstanding at December 31, 2000, totaled \$2,261,260 in special assessment bonds, which are directly related to and expected to be paid from assessments levied upon the parcels benefitted by the improvement.

The City's "A2" rating was upgraded by Moody's Investors Service, Inc. to "A1" on general obligation bond issues. The general obligation indebtedness of the City is subject to two statutory debt limitations, referred to as the "direct debt limitation" (Section 133.05 ORC). The total principal amount of voted and unvoted nonexempt net indebtedness of the City may not exceed 10 ½ percent of its assessed value of real and personal property, and in addition, the net principal amount of unvoted nonexempt debt may not exceed 5 ½ percent of the same total assessed value.

As of December 31, 2000, the City's net nonexempt voted and unvoted general obligation debt of \$3,745,923 was well below the legal limit of \$53,501,541, and its net nonexempt unvoted general obligation debt of \$455,923 was also well below the legal limit of \$28,024,617.

An indirect debt limitation imposed by a combination of provisions of the Ohio Constitution and the Revised Code also exists. This limitation is ten mills or less per \$1.00 of assessed valuation to which two overlapping taxing subdivisions, the County and the Board of Education, have access.

## **CASH MANAGEMENT**

Cash temporarily idle during the year is invested in demand deposits, certificates of deposit, FNMA's and FHLB's, repurchase agreements and Star Ohio. The average weighted yield to maturity on the investment portfolio was approximately 6.4859 percent. The City earned interest revenue of \$1,127,177 on all investments and deposits for the year ended December 31, 2000.

Protection of the City's deposits is provided by the Federal Depository Insurance Corporation as well as by qualified securities pledged by the institution holding the assets. By law, financial institutions may establish a collateral pool to cover all public funds deposited. Collateral is held by trustees including the Federal Reserve Bank and designated third party trustees of the financial institutions.

## **RISK MANAGEMENT**

In order to improve Brunswick's insurance risk, the City conferred with several consultants for advice. Coupled with the insurance market softening, these consultants have enabled the City to keep premiums at a reduced rate. To further reduce premiums, driving records of employees who drive for the City are monitored; the police are required to take defensive driving courses and domestic violence training, and the City requires

ongoing training for its firefighters and emergency medical technicians. The City holds general liability and automobile coverage of \$1,000,000 per occurrence and carries liability umbrella coverage of \$10,000,000 in addition to health coverage, executive and officers coverage and faithful performance bonds on all employees.

From April of 1992 through April of 1998, the City provided self insured health care coverage. The City changed to providing health care for its employees and their dependents through Medical Mutual of Ohio. The coverage includes 100 percent of major medical costs, up to a specified limit considered "ordinary" for hospitalization and office visits, and between 50 percent and 100 percent of a limit considered "customary" for dental. The plan also covers 100 percent of prescription drugs after the employee pays the first \$2.00 at the point of purchase. The insurance provides \$20.00 toward one complete eye exam per person per year and a minimum of \$20.00 toward each prescription lens, worth a higher allowance toward bifocal, trifocal and lenticular lenses.

The option to select an HMO instead is provided to the employees and premiums are paid by the City.

### ***INDEPENDENT AUDIT***

The financial records, books of accounts, and transactions of the City of Brunswick, Ohio, for the year ended December 31, 2000, have been audited by the Auditor of State Jim Petro's Office. The Auditor's opinion has been included in this report.

### ***AWARDS***

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to those governmental entities whose CAFR is easily readable and efficiently organized, and whose contents conform to GFOA reporting standards. Such a report must satisfy both generally accepted accounting principles (GAAP) as well as applicable legal requirements.

The GFOA awarded a Certificate of Achievement for Excellence in Financial Reporting to the City of Brunswick for its CAFR for the year ended December 31, 1999. A copy of the certificate is contained within this report. This certificate for the 1999 CAFR is the seventeenth such award the City has received.

A Certificate of Achievement is valid for a period of one year. The City believes this report conforms to the Certificate of Achievement Program requirements. Therefore, we are submitting it to the GFOA to determine its eligibility for another award.

### **ACKNOWLEDGMENTS**

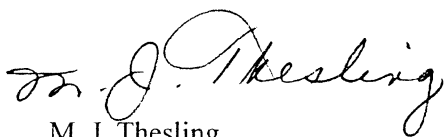
The employees of the City of Brunswick are dedicated to serve its citizens to the best of our capabilities. With this spirit of dedication, the Department of Finance and the City Manager submit this report for your consideration and express gratitude to the members of the City Council, the Administration and the employees who supported this endeavor with their interest and planning in a responsible and progressive manner.

Sincerely,

City OF BRUNSWICK



R. A. Trimble  
City Manager



M. J. Thesling  
Finance Director & Tax Administrator

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

City of Brunswick,  
Ohio

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
December 31, 1999

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Anne Spray Kinney*  
President

*Jeffrey L. Esler*  
Executive Director



**CITY OF BRUNSWICK**

***CITY OFFICIALS***

*Mayor*

Judith Beadell-Rapp

*Council Members*

Colette J. Beineke  
Susan L. Hambley  
John R. Rocha  
Dale Strasser

Kathleen M. Malinak  
Tom Miller  
David B. Wadsworth

*City Manager*

Robert A. Trimble

*Safety/Service Director*

Gregory L. Crane

*Finance Director & Tax Administrator*

Margaret Joan Thesling

*Parks and Recreation Director*

William Flecher

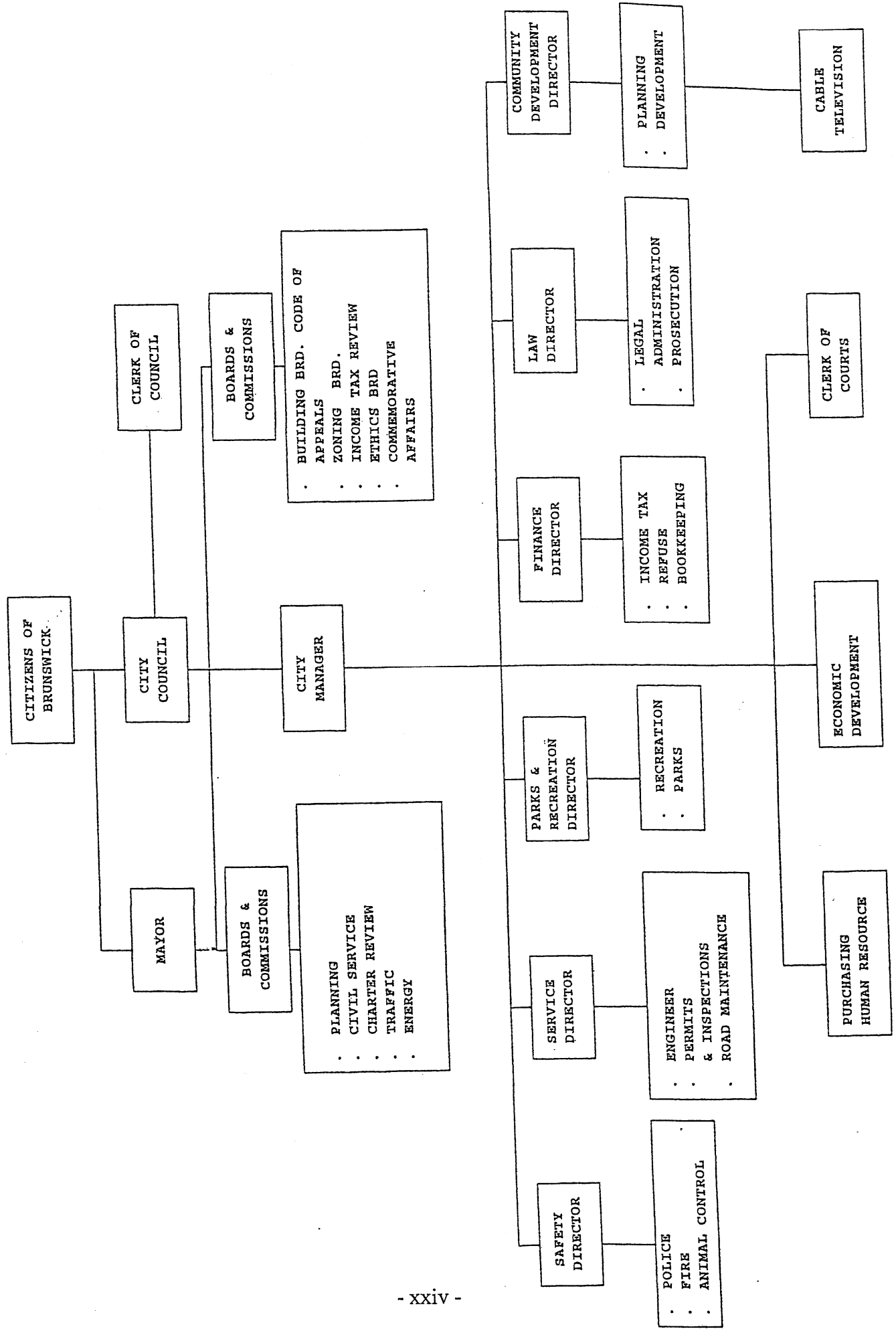
*Law Director*

Timothy T. Reid

*Community Development Director*

Sidney Welch

CITY OF BRUNSWICK ORGANIZATIONAL CHART



## **FINANCIAL SECTION**





STATE OF OHIO  
OFFICE OF THE AUDITOR

JIM PETRO, AUDITOR OF STATE

111 Second Street, NW  
Fourth Floor  
Canton, Ohio 44702  
Telephone 330-438-0617  
800-443-9272  
Facsimile 330-471-0001  
[www.auditor.state.oh.us](http://www.auditor.state.oh.us)

## REPORT OF INDEPENDENT ACCOUNTANTS

City of Brunswick  
Medina County  
4095 Center Road  
Brunswick OH 44212

To the City Council:

We have audited the accompanying general purpose financial statements of the City of Brunswick, Medina County, Ohio (the City) as of and for the year ended December 31, 2000, as listed in the Table of Contents. These general purpose financial statements are the responsibility of the City's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit.

We conducted our audit in accordance with generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

In our opinion, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of the City of Brunswick, Medina County, as of December 31, 2000, and the results of its operations and the cash flows of its proprietary fund type for the year then ended in conformity with generally accepted accounting principles.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 27, 2001 on our consideration of the City's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the general purpose financial statements of the City, taken as a whole. The combining and individual fund and account group financial statements and schedules listed in the Table of Contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly presented, in all material respects, in relation to the general purpose financial statements taken as a whole.

We did not audit the data included in the introductory and statistical sections of this report and therefore express no opinion thereon.

**Jim Petro**  
Auditor of State

April 27, 2001

*GENERAL PURPOSE FINANCIAL STATEMENTS*

**City of Brunswick, Ohio**  
*Combined Balance Sheet*  
*All Fund Types and Account Groups*  
*December 31, 2000*

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Assets and Other Debits</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$5,952,490	\$2,124,381	\$1,158,701	\$7,448,588
Cash and Cash Equivalents in Segregated Accounts	0	343,825	0	12,071
Cash and Cash Equivalents with Fiscal Agents	0	0	23,569	0
Investments	0	0	47,983	0
Receivables:				
Taxes	1,459,807	399,782	403,053	15,165
Accounts	2,830	75,316	0	0
Due from Other Funds	0	240	0	0
Special Assessments	0	0	3,098,629	0
Accrued Interest	93,095	0	29,538	22,502
Loans	0	126,373	0	0
Intergovernmental	103,074	160,040	0	99,814
Advances to Other Funds	2,212,000	0	0	0
Materials and Supplies				
Inventory	13,299	62,497	0	0
Interfund Receivable	89,000	0	0	0
Assets Held for Resale	0	0	0	2,730,275
Fixed Assets (Net, where applicable, of Accumulated Depreciation)	0	0	0	0
<b>Other Debits</b>				
Amount Available in Debt Service Fund for Retirement of General Obligation Bonds	0	0	0	0
Amount Available in Debt Service Fund for Retirement of Special Assessment Bonds	0	0	0	0
Amount to be Provided from General Government Resources	0	0	0	0
<b>Total Assets and Other Debits</b>	<u>\$9,925,595</u>	<u>\$3,292,454</u>	<u>\$4,761,473</u>	<u>\$10,328,415</u>



Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise	Agency			
\$461,718	\$799,265	\$0	\$0	\$17,945,143
0	186,095	0	0	541,991
0	0	0	0	23,569
0	0	0	0	47,983
0	0	0	0	2,277,807
158,044	0	0	0	236,190
0	0	0	0	240
0	0	0	0	3,098,629
0	0	0	0	145,135
0	0	0	0	126,373
0	0	0	0	362,928
0	0	0	0	2,212,000
0	0	0	0	75,796
0	0	0	0	89,000
0	0	0	0	2,730,275
2,072	0	25,137,881	0	25,139,953
0	0	0	705,798	705,798
0	0	0	535,831	535,831
0	0	0	10,328,024	10,328,024
<u>\$621,834</u>	<u>\$985,360</u>	<u>\$25,137,881</u>	<u>\$11,569,653</u>	<u>\$66,622,665</u>

(continued)

**City of Brunswick, Ohio**  
*Combined Balance Sheet*  
*All Fund Types and Account Groups (continued)*  
*December 31, 2000*

	Governmental Fund Types			
	General	Special Revenue	Debt Service	Capital Projects
<b>Liabilities,</b>				
<b>Fund Equity and Other Credits</b>				
<b>Liabilities</b>				
Accounts Payable	\$49,593	\$130,983	\$930	\$1,414
Contracts Payable	0	3,643	0	109,864
Accrued Wages and Benefits	132,950	77,370	0	0
Compensated Absences Payable	4,431	3,431	0	0
Retainage Payable	0	0	0	12,071
Advances from Other Funds	0	0	0	2,212,000
Due to Other Funds	0	240	0	0
Interfund Payable	0	0	0	89,000
Intergovernmental Payable	59,918	38,726	259	162
Deferred Revenue	1,205,871	0	3,495,086	0
Undistributed Assets	0	0	0	0
Matured Bonds Payable	0	0	20,000	0
Matured Interest Payable	0	0	3,569	0
OPWC Loan Payable	0	0	0	0
General Obligation Bonds Payable	0	0	0	0
Industrial Development Bonds Payable	0	0	0	0
Special Assessment Debt with Governmental Commitment	0	0	0	0
<i>Total Liabilities</i>	<i>1,452,763</i>	<i>254,393</i>	<i>3,519,844</i>	<i>2,424,511</i>
<b>Fund Equity and Other Credits</b>				
Investment in General Fixed Assets	0	0	0	0
Contributed Capital	0	0	0	0
Retained Earnings:				
Unreserved	0	0	0	0
Fund Balances:				
Reserved for Encumbrances	57,484	79,014	0	502,114
Reserved for Inventory	13,299	62,497	0	0
Reserved for Unclaimed Monies	157,588	0	0	0
Reserved for Advances	2,212,000	0	0	0
Reserved for Loans Receivable	0	126,373	0	0
Reserved for Assets Held for Resale	0	0	0	2,730,275
Unreserved:				
Designated for Insurance	64,972	0	0	0
Undesignated	5,967,489	2,770,177	1,241,629	4,671,515
<i>Total Fund Equity and Other Credits</i>	<i>8,472,832</i>	<i>3,038,061</i>	<i>1,241,629</i>	<i>7,903,904</i>
<i>Total Liabilities, Fund Equity and Other Credits</i>	<i>\$9,925,595</i>	<i>\$3,292,454</i>	<i>\$4,761,473</i>	<i>\$10,328,415</i>

See accompanying notes to the general purpose financial statements

Proprietary Fund Type	Fiduciary Fund Type	Account Groups		Totals (Memorandum Only)
		General Fixed Assets	General Long-Term Obligations	
Enterprise	Agency			
\$111,826	\$0	\$0	\$0	\$294,746
0	0	0	0	113,507
488	0	0	0	210,808
3,659	0	0	607,597	619,118
0	0	0	0	12,071
0	0	0	0	2,212,000
0	0	0	0	240
0	0	0	0	89,000
1,252	0	0	229,075	329,392
0	0	0	0	4,700,957
0	985,360	0	0	985,360
0	0	0	0	20,000
0	0	0	0	3,569
0	0	0	70,000	70,000
0	0	0	4,451,721	4,451,721
0	0	0	3,950,000	3,950,000
0	0	0	2,261,260	2,261,260
<u>117,225</u>	<u>985,360</u>	<u>0</u>	<u>11,569,653</u>	<u>20,323,749</u>
0	0	25,137,881	0	25,137,881
2,111	0	0	0	2,111
502,498	0	0	0	502,498
0	0	0	0	638,612
0	0	0	0	75,796
0	0	0	0	157,588
0	0	0	0	2,212,000
0	0	0	0	126,373
0	0	0	0	2,730,275
0	0	0	0	64,972
0	0	0	0	14,650,810
<u>504,609</u>	<u>0</u>	<u>25,137,881</u>	<u>0</u>	<u>46,298,916</u>
<u>\$621,834</u>	<u>\$985,360</u>	<u>\$25,137,881</u>	<u>\$11,569,653</u>	<u>\$66,622,665</u>

**City of Brunswick, Ohio**  
*Combined Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Governmental Fund Types  
For the Year Ended December 31, 2000*

	Governmental	
	General	Special Revenue
<b>Revenues</b>		
Property and Other Taxes	\$1,175,121	\$0
Municipal Income Tax	3,031,036	4,401,667
Permissive Motor Vehicle License Tax	0	158,344
Charges for Services	149,683	1,357,314
Licenses, Permits and Fees	552,182	223,385
Fines and Forfeitures	569,996	50,211
Intergovernmental	1,572,971	1,179,786
Special Assessments	0	0
Interest	873,698	25,182
Sales	0	27,852
Other	69,358	145,731
	<u>7,994,045</u>	<u>7,569,472</u>
<i>Total Revenues</i>		
<b>Expenditures</b>		
Current:		
General Government	2,690,697	29,141
Security of Persons and Property	2,280,565	2,835,946
Public Health Services	14,111	93,615
Transportation	0	2,028,411
Community Environment	600,962	172,321
Leisure Time Activities	69,626	1,424,171
Capital Outlay	8,286	0
Debt Service:		
Principal Retirement	0	10,000
Interest and Fiscal Charges	0	0
	<u>5,664,247</u>	<u>6,593,605</u>
<i>Total Expenditures</i>		
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>2,329,798</u>	<u>975,867</u>
<b>Other Financing Sources (Uses)</b>		
Sale of Fixed Assets	0	3,638
Operating Transfers In	0	144,785
Operating Transfers Out	(659,121)	(1,193,270)
	<u>(659,121)</u>	<u>(1,044,847)</u>
<i>Total Other Financing Sources (Uses)</i>		
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	<u>1,670,677</u>	<u>(68,980)</u>
<i>Fund Balances Beginning of Year</i>	6,658,794	3,124,361
Residual Equity Transfers	139,486	0
Increase (Decrease) in Reserve for Inventory	3,875	(17,320)
	<u>6,792,155</u>	<u>3,107,041</u>
<i>Fund Balances End of Year</i>	<u>\$8,472,832</u>	<u>\$3,038,061</u>

See accompanying notes to the general purpose financial statements

Fund Types		Totals (Memorandum Only)
Debt Service	Capital Projects	
\$427,027	\$0	\$1,602,148
108,833	0	7,541,536
0	238,962	397,306
0	0	1,506,997
0	125,265	900,832
0	0	620,207
56,691	346,814	3,156,262
427,356	840	428,196
91,458	136,839	1,127,177
0	0	27,852
11,469	1,850	228,408
<u>1,122,834</u>	<u>850,570</u>	<u>17,536,921</u>
15,928	0	2,735,766
0	0	5,116,511
0	0	107,726
0	0	2,028,411
0	0	773,283
0	0	1,493,797
0	1,163,472	1,171,758
531,717	50,000	591,717
427,985	197,600	625,585
<u>975,630</u>	<u>1,411,072</u>	<u>14,644,554</u>
<u>147,204</u>	<u>(560,502)</u>	<u>2,892,367</u>
0	15,929	19,567
1,500	2,012,113	2,158,398
0	(306,007)	(2,158,398)
<u>1,500</u>	<u>1,722,035</u>	<u>19,567</u>
148,704	1,161,533	2,911,934
1,232,411	6,742,371	17,757,937
(139,486)	0	0
0	0	(13,445)
<u>\$1,241,629</u>	<u>\$7,903,904</u>	<u>\$20,656,426</u>

**City of Brunswick, Ohio**  
*Combined Statement of Revenues, Expenditures and Changes  
In Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types  
For the Year Ended December 31, 2000*

	General Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Property and Other Taxes	\$1,174,650	\$1,175,121	\$471
Municipal Income Tax	3,071,600	2,985,060	(86,540)
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	255,226	154,003	(101,223)
Licenses, Permits and Fees	533,050	552,182	19,132
Fines and Forfeitures	571,000	569,996	(1,004)
Intergovernmental	1,560,919	1,562,087	1,168
Special Assessments	0	0	0
Interest	592,600	794,707	202,107
Sales	0	0	0
Other	6,875	72,623	65,748
<i>Total Revenues</i>	<u>7,765,920</u>	<u>7,865,779</u>	<u>99,859</u>
<b>Expenditures</b>			
Current:			
General Government	2,990,993	2,654,273	336,720
Security of Persons and Property	2,409,533	2,280,104	129,429
Public Health Services	15,900	13,366	2,534
Transportation	0	0	0
Community Environment	703,367	602,196	101,171
Leisure Time Activities	165,052	147,069	17,983
Capital Outlay	0	0	0
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>6,284,845</u>	<u>5,697,008</u>	<u>587,837</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>1,481,075</u>	<u>2,168,771</u>	<u>687,696</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	0	0	0
Advances In	0	0	0
Advances Out	0	(465,000)	(465,000)
Operating Transfers In	0	0	0
Operating Transfers Out	(661,786)	(581,695)	80,091
<i>Total Other Financing Sources (Uses)</i>	<u>(661,786)</u>	<u>(1,046,695)</u>	<u>(384,909)</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	819,289	1,122,076	302,787
<i>Fund Balances Beginning of Year</i>	4,573,179	4,573,179	0
Residual Equity Transfers	139,486	139,486	0
Prior Year Encumbrances Appropriated	38,016	38,016	0
<i>Fund Balances End of Year</i>	<u>\$5,569,970</u>	<u>\$5,872,757</u>	<u>\$302,787</u>

Special Revenue Funds			Debt Service Funds		
Revised Budget	Actual	Variance Favorable (Unfavorable)	Revised Budget	Actual	Variance Favorable (Unfavorable)
\$0	\$0	\$0	\$429,372	\$429,371	(\$1)
4,468,400	4,391,438	(76,962)	110,000	108,833	(1,167)
158,000	159,134	1,134	0	0	0
1,409,330	1,359,567	(49,763)	0	0	0
218,800	218,502	(298)	0	0	0
54,500	50,211	(4,289)	0	0	0
1,206,729	1,130,021	(76,708)	56,870	56,691	(179)
0	0	0	434,063	427,356	(6,707)
0	0	0	65,914	70,242	4,328
41,500	27,852	(13,648)	0	0	0
148,850	156,218	7,368	13,785	11,469	(2,316)
<u>7,706,109</u>	<u>7,492,943</u>	<u>(213,166)</u>	<u>1,110,004</u>	<u>1,103,962</u>	<u>(6,042)</u>
35,870	28,908	6,962	23,595	14,739	8,856
2,983,623	2,828,884	154,739	0	0	0
135,015	93,639	41,376	0	0	0
2,262,379	2,114,001	148,378	0	0	0
215,031	187,205	27,826	0	0	0
1,427,822	1,338,889	88,933	0	0	0
0	0	0	0	0	0
10,000	10,000	0	531,990	531,717	273
0	0	0	428,450	427,985	465
<u>7,069,740</u>	<u>6,601,526</u>	<u>468,214</u>	<u>984,035</u>	<u>974,441</u>	<u>9,594</u>
<u>636,369</u>	<u>891,417</u>	<u>255,048</u>	<u>125,969</u>	<u>129,521</u>	<u>3,552</u>
3,638	3,638	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
144,600	67,359	(77,241)	1,500	1,500	0
(1,194,770)	(1,193,270)	1,500	0	0	0
<u>(1,046,532)</u>	<u>(1,122,273)</u>	<u>(75,741)</u>	<u>1,500</u>	<u>1,500</u>	<u>0</u>
(410,163)	(230,856)	179,307	127,469	131,021	3,552
1,980,558	1,980,558	0	1,215,149	1,215,149	0
0	0	0	(139,486)	(139,486)	0
234,288	234,288	0	0	0	0
<u>\$1,804,683</u>	<u>\$1,983,990</u>	<u>\$179,307</u>	<u>\$1,203,132</u>	<u>\$1,206,684</u>	<u>\$3,552</u>

(continued)

**City of Brunswick, Ohio**  
*Combined Statement of Revenues, Expenditures and Changes  
In Fund Balances - Budget (Non-GAAP Basis) and Actual  
All Governmental Fund Types (continued)  
For the Year Ended December 31, 2000*

	Capital Projects Funds		
	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$0	\$0	\$0
Municipal Income Tax	0	0	0
Permissive Motor Vehicle License Tax	225,000	239,892	14,892
Charges for Services	0	0	0
Licenses, Permits and Fees	135,236	138,142	2,906
Fines and Forfeitures	0	0	0
Intergovernmental	2,107,067	263,118	(1,843,949)
Special Assessments	1,000	840	(160)
Interest	91,700	115,666	23,966
Sales	0	0	0
Other	1,850	1,850	0
<i>Total Revenues</i>	<u>2,561,853</u>	<u>759,508</u>	<u>(1,802,345)</u>
<b>Expenditures</b>			
Current:			
General Government	0	0	0
Security of Persons and Property	0	0	0
Public Health Services	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Leisure Time Activities	0	0	0
Capital Outlay	4,903,729	1,804,750	3,098,979
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	198,756	197,600	1,156
<i>Total Expenditures</i>	<u>5,152,485</u>	<u>2,052,350</u>	<u>3,100,135</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(2,590,632)</u>	<u>(1,292,842)</u>	<u>1,297,790</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	15,929	15,929	0
Advances In	0	465,000	465,000
Advances Out	0	0	0
Operating Transfers In	2,012,113	2,012,113	0
Operating Transfers Out	(306,007)	(306,007)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,722,035</u>	<u>2,187,035</u>	<u>465,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(868,597)	894,193	1,762,790
<i>Fund Balances Beginning of Year</i>	5,424,053	5,424,053	0
Residual Equity Transfers	0	0	0
Prior Year Encumbrances Appropriated	<u>517,201</u>	<u>517,201</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u>\$5,072,657</u>	<u>\$6,835,447</u>	<u>\$1,762,790</u>

See accompanying notes to the general purpose financial statements



Totals (Memorandum Only)		
Revised Budget	Actual	Variance Favorable (Unfavorable)
\$1,604,022	\$1,604,492	\$470
7,650,000	7,485,331	(164,669)
383,000	399,026	16,026
1,664,556	1,513,570	(150,986)
887,086	908,826	21,740
625,500	620,207	(5,293)
4,931,585	3,011,917	(1,919,668)
435,063	428,196	(6,867)
750,214	980,615	230,401
41,500	27,852	(13,648)
171,360	242,160	70,800
<u>19,143,886</u>	<u>17,222,192</u>	<u>(1,921,694)</u>
3,050,458	2,697,920	352,538
5,393,156	5,108,988	284,168
150,915	107,005	43,910
2,262,379	2,114,001	148,378
918,398	789,401	128,997
1,592,874	1,485,958	106,916
4,903,729	1,804,750	3,098,979
591,990	591,717	273
<u>627,206</u>	<u>625,585</u>	<u>1,621</u>
<u>19,491,105</u>	<u>15,325,325</u>	<u>4,165,780</u>
<u>(347,219)</u>	<u>1,896,867</u>	<u>2,244,086</u>
19,567	19,567	0
0	465,000	465,000
0	(465,000)	(465,000)
2,158,213	2,080,972	(77,241)
<u>(2,162,563)</u>	<u>(2,080,972)</u>	<u>81,591</u>
<u>15,217</u>	<u>19,567</u>	<u>4,350</u>
(332,002)	1,916,434	2,248,436
13,192,939	13,192,939	0
0	0	0
<u>789,505</u>	<u>789,505</u>	<u>0</u>
<u>\$13,650,442</u>	<u>\$15,898,878</u>	<u>\$2,248,436</u>

**City of Brunswick, Ohio**  
*Combined Statement of Revenues, Expenses  
and Changes in Retained Earnings  
Proprietary Fund Type  
For the Year Ended December 31, 2000*

	<u>Enterprise</u>
<b>Operating Revenues</b>	
Charges for Services	<u>\$1,476,022</u>
<b>Operating Expenses</b>	
Salaries and Wages	55,420
Fringe Benefits	22,716
Purchased Services	1,331,681
Materials and Supplies	2,845
Other	770
Depreciation	<u>594</u>
<i>Total Operating Expenses</i>	<u>1,414,026</u>
<i>Net Income</i>	61,996
<i>Retained Earnings Beginning of Year</i>	<u>440,502</u>
<i>Retained Earnings End of Year</i>	<u>\$502,498</u>

See accompanying notes to the general purpose financial statements

**City of Brunswick, Ohio**  
*Combined Statement of Revenues, Expenses and Changes  
 In Fund Equity - Budget (Non-GAAP Basis) and Actual  
 Proprietary Fund Type  
 For the Year Ended December 31, 2000*

	Enterprise Fund		Variance Favorable (Unfavorable)
	Revised Budget	Actual	
<b>Revenues</b>			
Charges for Services	\$1,453,576	\$1,466,649	\$13,073
<b>Expenses</b>			
Salaries and Wages	64,475	57,613	6,862
Fringe Benefits	23,170	20,815	2,355
Purchased Services	1,329,886	1,328,482	1,404
Materials and Supplies	4,100	3,125	975
Capital Outlay	9,453	1,477	7,976
Other	1,600	770	830
<i>Total Expenses</i>	<u>1,432,684</u>	<u>1,412,282</u>	<u>20,402</u>
<i>Excess of Revenues Over Expenses</i>	20,892	54,367	33,475
<i>Fund Equity Beginning of Year</i>	<u>405,071</u>	<u>405,071</u>	<u>0</u>
<i>Fund Equity End of Year</i>	<u>\$425,963</u>	<u>\$459,438</u>	<u>\$33,475</u>

See accompanying notes to the general purpose financial statements

**City of Brunswick, Ohio**  
*Combined Statement of Cash Flows*  
*Proprietary Fund Type*  
*For the Year Ended December 31, 2000*

	<u>Enterprise</u>
<b><i>Increase (Decrease) In Cash and Cash Equivalents</i></b>	
<b>Cash Flows from Operating Activities</b>	
Cash Received from Customers	\$1,466,649
Cash Payments for Employee Services and Benefits	(78,428)
Cash Payments to Suppliers for Goods and Services	(1,329,327)
Other Cash Payments	(770)
<i>Net Cash Provided by Operating Activities</i>	58,124
 <b>Cash Flows from Capital and Related Financing Activities</b>	
Acquisition of Capital Assets	(1,477)
<i>Net Increase In Cash and Cash Equivalents</i>	56,647
<i>Cash and Cash Equivalents Beginning of Year</i>	405,071
<i>Cash and Cash Equivalents End of Year</i>	\$461,718
 <b>Reconciliation of Operating Income to Net Cash Provided by Operating Activities</b>	
Operating Income	\$61,996
<b>Adjustments</b>	
Depreciation	594
Change in Assets and Liabilities:	
Increase in Accounts Receivable	(9,373)
Increase in Accounts Payable	5,199
Increase in Accrued Wages and Benefits	488
Increase in Compensated Absences Payable	978
Decrease in Intergovernmental Payable	(1,758)
<i>Net Cash Provided by Operating Activities</i>	\$58,124

See accompanying notes to the general purpose financial statements

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Note 1 - Description of the City and Reporting Entity**

The City of Brunswick (the "City") is a charter municipal corporation, incorporated under the laws of the State of Ohio. The City operates under a part-time Council and full-time City Manager form of government. The Mayor and Council are elected.

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements of the City are not misleading. The primary government consists of all funds, departments, boards and agencies that are not legally separate from the City. For the City of Brunswick, this includes police and fire protection, emergency medical, parks and recreation, planning, zoning, street maintenance and repair, refuse collection and general administrative services.

Component units are legally separate organizations for which the City is financially accountable. The City is financially accountable for an organization if the City appoints a voting majority of the organization's governing board and 1) the City is able to significantly influence the programs or services performed or provided by the organization; or 2) the City is legally entitled to or can otherwise access the organization's resources; the City is legally obligated or has otherwise assumed the responsibility to finance the deficits of, or provide financial support to, the organization. Component units may also include organizations that are fiscally dependent on the City in that the City approves the budget, the issuance of debt, or the levying of taxes. The City has no component units.

The City is associated with the Ohio Telecommunications Network Council, Southwest Council of Governments and Northeast Ohio Public Energy Council as jointly governed organizations. See Note 18.

**Note 2 - Summary of Significant Accounting Policies**

The financial statements of the City have been prepared in conformity with generally accepted accounting principles (GAAP) as applied to governmental units. The Governmental Accounting Standards Board (GASB) is the accepted standard-setting body for establishing governmental accounting and financial reporting principles. The City also applies Financial Accounting Standards Board (FASB) Statements and Interpretations issued on or before November 30, 1989, to its proprietary activities provided they do not conflict with or contradict GASB pronouncements. The more significant of the City's accounting policies are described below.

***A. Basis Of Presentation - Fund Accounting***

The City uses funds and account groups to report on its financial position and the results of its operations. Fund accounting is designed to demonstrate legal compliance and to aid financial management by segregating transactions related to certain City functions or activities.

A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions or limitations. An account group is a financial reporting device designed to provide accountability for certain assets and liabilities that are not recorded in the funds because they do not directly affect net expendable available financial resources.

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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For financial statement presentation purposes, the various funds of the City are grouped into the following generic fund types under the broad fund categories governmental, proprietary and fiduciary.

**Governmental Fund Types** Governmental funds are those through which most governmental functions of the City are financed. The acquisition, use and balances of the City's expendable financial resources and the related current liabilities (except those accounted for in proprietary funds) are accounted for through governmental funds. The following are the City's governmental fund types:

**General Fund** This fund is the operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund. The general fund balance is available to the City for any purpose provided it is expended or transferred according to the general laws of Ohio.

**Special Revenue Funds** These funds are established to account for the proceeds of specific revenue sources (other than amounts relating to major capital projects) that are legally restricted to expenditure for specified purposes.

**Debt Service Funds** These funds are used to account for the accumulation of resources for, and the payment of, general and special assessment long-term debt principal, interest and related costs.

**Capital Projects Funds** These funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

**Proprietary Fund Type** Proprietary funds are used to account for the City's ongoing activities which are similar to those found in the private sector. The following is the City's proprietary fund type:

**Enterprise Fund** This fund is used to account for the City's refuse activities. It is used to account for operations that are financed and operated in a manner similar to private business enterprises where the intent is that costs (expenses, including depreciation) of providing services to the general public on a continuing basis be financed or recovered primarily through user charges or where it has been decided that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

**Fiduciary Fund Type** Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governmental units and/or other funds. The City's only fiduciary funds are agency funds. The City's agency funds are purely custodial (assets equal liabilities) and thus do not involve measurement of results of operations.

**Account Groups** To make a clear distinction between fixed assets related to specific funds and those of general government, and between long-term liabilities related to specific funds and those of a general nature, the following account groups are used:

**General Fixed Assets Account Group** This account group accounts for all general fixed assets of the City other than those accounted for in the proprietary fund.

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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***General Long-Term Obligations Account Group*** This account group accounts for all unmatured long-term indebtedness of the City that is not a specific liability of proprietary funds, including special assessment debt for which the City is obligated in some manner.

***B. Measurement Focus and Basis of Accounting***

The accounting and reporting treatment applied to a fund is determined by its measurement focus. All governmental fund types are accounted for using a flow of current financial resources measurement focus. With this measurement focus, only current assets and current liabilities are generally included on the balance sheet. Operating statements of these funds present increases (i.e., revenues and other financing sources) and decreases (i.e., expenditures and other financing uses) in net current assets.

The proprietary fund types are accounted for on a flow of economic resources measurement focus. With this measurement focus, all assets and all liabilities associated with the operation of this fund are included on the balance sheet. Fund equity (i.e., net total assets) is segregated into contributed capital and retained earnings components. Proprietary fund type operating statements present increases (e.g., revenues) and decreases (e.g., expenses) in net total assets.

Basis of accounting refers to when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. Basis of accounting relates to the timing of the measurements made.

All governmental fund types and agency funds are accounted for using the modified accrual basis of accounting. Under this basis, revenues are recognized in the accounting period when they become both measurable and available. Measurable means the amount of the transaction can be determined and available means collectible within the current year or soon enough thereafter to be used to pay liabilities of the current year. The available period for the City is thirty-one days after year end.

In applying the susceptible to accrual concept under the modified accrual basis, the following revenue sources are deemed both measurable and available: interest, state-levied locally shared taxes (including gasoline tax), fines and forfeitures and income tax withheld by employers.

The City reports deferred revenues on its combined balance sheet. Deferred revenues arise when a potential revenue does not meet both the measurable and available criteria for recognition in the current period. In the subsequent period, when both revenue recognition criteria are met, the liability for deferred revenue is removed from the combined balance sheet and revenue is recognized. Current and delinquent property taxes measurable as of December 31, 2000, whose availability is indeterminate and which are not intended to finance current period obligations, have been recorded as a receivable and deferred revenue. Levied special assessments are measurable, and have been recorded as a receivable. Since all assessments are due outside of the available period, the entire amount has been deferred.

The measurement focus of governmental fund accounting is on decreases in net financial resources (expenditures) rather than expenses. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable. Allocations of cost, such as depreciation and amortization, are not recognized in the governmental funds.

The accrual basis of accounting is utilized for reporting purposes by the proprietary fund types. Revenues are recognized when they are earned and become measurable and expenses are recognized when they are incurred, if measurable. Unbilled service charges receivable are recognized as revenue at year end.

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**C. Budgetary Process**

The budgetary process is prescribed by provisions of the Ohio Revised Code and entails the preparation of budgetary documents within an established timetable. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriation ordinance, all of which are prepared on the budgetary basis of accounting. The certificate of estimated resources and the appropriations ordinance are subject to amendment throughout the year with the legal restriction that appropriations cannot exceed estimated resources, as certified. All funds, other than agency funds, are budgeted and appropriated. Budgetary data for the revolving loan special revenue fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted nor is separate budgetary information maintained. The legal level of budgetary control has been established by City Council at the fund level. Any budgetary modifications at this level may only be made by resolution of the City Council.

Advances in and advances out are not required to be budgeted since they represent a temporary cash flow resource and are intended to be repaid.

**Tax Budget** At the first Council meeting in July, the City Manager presents the annual operating budget for the following year to City Council for consideration and passage. The adopted budget is submitted to the County Auditor, as Secretary of the County Budget Commission, by July 20 of each year, for the period January 1 to December 31 of the following year.

**Estimated Resources** The County Budget Commission (the Commission) determines if the budget substantiates a need to levy all or part of previously authorized taxes and reviews estimated revenue. The Commission certifies its actions to the City by September 1. As part of this certification, the City receives the official certificate of estimated resources, which states the projected revenue of each fund. Prior to December 31, the City must revise its budget so that the total contemplated expenditures from any fund during the ensuing year will not exceed the amount available as stated in the certificate of estimated resources. The revised budget then serves as the basis for the annual appropriation ordinance. On or about January 1, the certificate of estimated resources is amended to include unencumbered fund balances at December 31 of the preceding year. The certificate may be further amended during the year if the Finance Director determines, and the Commission agrees that an estimate needs to be either increased or decreased. The amounts reported on the budgetary statements reflect the amounts in the final amended official certificate of estimated resources issued during 2000.

**Appropriations** A temporary appropriation ordinance to control expenditures may be passed on or about January 1 of each year for the period January 1 to March 31. An annual appropriation ordinance must be passed by April 1 of each year for the period January 1 to December 31. The appropriation ordinance fixes spending authority at the fund level. The appropriation ordinance may be amended during the year as new information becomes available, provided that total fund appropriations do not exceed current estimated resources, as certified. The allocation of appropriations at the fund level may be modified during the year by an ordinance of Council. The Finance Director maintains budgetary information at the object level and has the authority to allocate appropriations at the object level without a resolution by City Council. During the year, several supplemental appropriation measures were passed. None of the supplemental appropriations had any significant affect on the original appropriations. The budget figures which appear in the statements of budgetary comparisons represent the final appropriation amounts, including all amendments and modifications.



**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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**Encumbrances** As part of formal budgetary control, purchase orders, contracts and other commitments for the expenditure of monies are recorded as the equivalent of expenditures on the non-GAAP budgetary basis in order to reserve that portion of the applicable appropriation and to determine and maintain legal compliance. The Ohio Revised Code prohibits expenditures plus encumbrances from exceeding appropriations at the object level within each department. On the GAAP basis, encumbrances outstanding at year end are reported as reservations of fund balances for subsequent-year expenditures for governmental funds and reported in the notes to the financial statements for proprietary funds.

**Lapsing of Appropriations** At the close of each year, the unencumbered balance of each appropriation reverts to the respective fund from which it was appropriated and becomes subject to future appropriations. The encumbered appropriation balance is carried forward to the succeeding year and is not reappropriated.

**D. Cash and Cash Equivalents**

To improve cash management, cash received by the City is pooled. Monies for all funds, including proprietary funds, are maintained in this pool. Individual fund integrity is maintained through City records. Each fund's interest in the pool is presented as "equity in pooled cash and cash equivalents" on the balance sheet.

During 2000, investments were limited to certificates of deposit, overnight repurchase agreements, Federal Home Loan Mortgage Corporation (FHLMC) Notes, Federal National Mortgage Association (FNMA) Notes, manuscript bonds and interest in STAROhio, the State Treasurer's investment pool.

Except for nonparticipating investment contracts, investments are reported at fair value which is based on quoted market prices. Nonparticipating investment contracts such as repurchase agreements and nonnegotiable certificates of deposit are reported at cost.

"Investments" on the balance sheet represents the City's manuscript bond.

The City has invested funds in the State Asset Reserve of Ohio (STAROhio) during 2000. STAROhio is an investment pool managed by the State Treasurer's Office which allows governments within the State to pool their funds for investment purposes. STAROhio is not registered with the SEC as an investment company, but does operate in a manner consistent with Rule 2a7 of the Investment Company Act of 1940. Investments in STAROhio are valued at STAROhio's share price which is the price the investment could be sold for on December 31, 2000.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue credited to the general fund during 2000 amounted to \$873,698, which includes \$510,769 assigned from other City funds.

The City utilizes a financial institution to service bonded debt as principal and interest payments come due. The balance in this account is presented on the combined balance sheet as "cash and cash equivalents with fiscal agents" and represent deposits or short-term investments in certificates of deposit.

The City has segregated bank accounts for monies held separate from the City's central bank account. These interest bearing depository accounts are presented in the combined balance sheet as "cash and cash equivalents in segregated accounts" since they are not required to be deposited into the City treasury.

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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For purposes of the combined statement of cash flows and for presentation on the combined balance sheet, investments of the cash management pool and investments with an original maturity of three months or less at the time they are purchased by the City are considered to be cash equivalents. Investments with an original maturity of more than three months, not purchased from the pool, are reported as investments.

***E. Interfund Assets and Liabilities***

Receivables and payables resulting from transactions between funds for services provided or goods received are classified as “due from other funds” or “due to other funds” on the combined balance sheet. Short-term interfund loans are classified as “interfund receivables/payables”. Long-term interfund loans are classified as “advances from other funds” or “advances to other funds”.

***F. Inventory***

Inventories of governmental funds are stated at cost while the inventory of the proprietary fund is stated at the lower of cost or market. For all funds, cost is determined on a first-in, first-out basis. The costs of inventory items are recorded as expenditures in the governmental fund types when purchased and as expenses in the proprietary fund types when used. Reported materials and supplies inventory is equally offset by a fund balance reserve in the governmental fund which indicates that it does not constitute available spendable resources even though it is a component of net current assets.

***G. Assets Held for Resale***

Assets held for resale represent land purchased by the City which will be sold for development purposes. This amount is offset by a fund balance reserve.

***H. Fixed Assets and Depreciation***

General fixed assets are not capitalized in the funds used to acquire or construct them. Instead, capital acquisition and construction are reflected as expenditures in governmental funds, and the related assets are reported in the general fixed assets account group. Fixed assets utilized in the proprietary fund are capitalized in the fund.

All purchased fixed assets are valued at cost where historical records are available and at an estimated historical cost when no historical records exist. Donated fixed assets are valued at their estimated fair market value on the date received.

Improvements are capitalized. The costs of normal maintenance and repairs that do not add to the value of an asset or materially extend an asset's life are not capitalized. Interest incurred during the construction of general fixed assets is also not capitalized.

Public domain ("infrastructure") general fixed assets consisting of roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems are not capitalized, as these assets are immovable and of value only to the City.

Assets in the general fixed assets account group are not depreciated. Depreciation of equipment, furniture and fixtures, and vehicles in the proprietary fund type is computed using the straight-line method over an estimated

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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useful life of five years. Improvements to fund fixed assets are depreciated over the useful lives of the related fixed assets.

***I. Compensated Absences***

The City reports compensated absences in accordance with the provisions of GASB Statement No. 16, "Accounting for Compensated Absences." Vacation benefits are accrued as a liability as the benefits are earned if the employees' rights to receive compensation are attributable to services already rendered and it is probable that the City will compensate the employees for the benefits through paid time off or some other means. The City records a liability for accumulated unused vacation time when earned for all employees with more than one year of service.

Sick leave benefits are accrued as a liability using the vesting method. The liability includes the employees who are currently eligible to receive termination benefits and those the City has identified as probable of receiving payment in the future. The amount is based on accumulated sick leave and employees' wage rates at year end, taking into consideration any limits specified in the City's termination policy.

For governmental funds, the current portion of unpaid compensated absences is the amount expected to be paid using expendable available resources. These amounts are recorded in the account "compensated absences payable" in the fund from which the employees who have accumulated unpaid leave are paid. The remainder is reported in the general long-term obligations account group. In proprietary funds, the entire amount of compensated absences is reported as a fund liability.

***J. Fund Equity***

Reserves represent those portions of fund equity not appropriable for expenditure or legally segregated for a specific future use. Designations represent tentative plans for future use of financial resources. Undesignated fund balance indicates that portion of fund equity which is available for appropriation in future periods. Fund balances are reserved for encumbrances, inventory, unclaimed monies, advances, loans receivable and assets held for resale. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years. The general fund has a designation for future rate increases for health insurance.

***K. Contributed Capital***

Contributed capital is recorded in the proprietary fund for contributions from other funds. During 2000, there was no change in contributed capital.

***L. Interfund Transactions***

Quasi-external transactions are accounted for as revenues and expenditures or expenses. Transactions that constitute reimbursements to a fund for expenditures/expenses initially made from it that are properly applicable to another fund are recorded as expenditures/expenses in the reimbursing fund and as reductions of expenditures/expenses in the fund that is reimbursed. Nonrecurring or nonroutine permanent transfers of equity are reported as residual equity transfers. All other interfund transfers are reported as operating transfers.

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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***M. Accrued and Long-Term Obligations***

In general, governmental fund payables and accrued liabilities are reported as obligations of the funds, regardless of whether they will be liquidated with current resources. However, claims and judgements, compensated absences, contractually required pension contributions and special termination benefits that will be paid from governmental funds are reported as a liability in the general long-term obligations account group to the extent that they will not be paid with current expendable available financial resources.

Payments made more than thirty-one days after year end are considered not to have been made with current available financial resources. Bonds and the Ohio Public Works Commission loan are recognized as a liability of the general long-term obligations account group until due.

Long-term debt and other obligations financed by proprietary funds are reported as liabilities in the appropriate proprietary fund.

***N. Estimates***

The preparation of the financial statements in conformity with generally accepted accounting principles requires management to make estimates and assumptions that affect the amounts reported in the financial statements and accompanying notes. Actual results may differ from those estimates.

***O. Total Columns on General Purpose Financial Statements***

Total columns on the general purpose financial statements are captioned "Totals (Memorandum Only)" to indicate that they are presented only to facilitate financial analysis. Data in these columns do not present financial position, results of operations or cash flows in conformity with generally accepted accounting principles. Neither is such data comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

**Note 3 - Budgetary Basis of Accounting**

While reporting financial position, results of operations, and changes in fund balance/retained earnings on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law is based upon accounting for transactions on a basis of cash receipts, disbursements and encumbrances.

The Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual - All Governmental Fund Types and the Combined Statement of Revenues, Expenses and Changes in Fund Equity - Budget (Non-GAAP Basis) and Actual - Proprietary Fund Type are presented on the budgetary basis to provide a relevant comparison of actual results with the budget and to demonstrate compliance with State statute. The major differences between the budget basis and the GAAP basis are:

1. Revenues are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures/expenses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).

**City of Brunswick, Ohio**  
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3. Outstanding year end encumbrances are treated as expenditures/expenses (budget) rather than as a reservation of fund balance for governmental fund types and as note disclosure in the proprietary fund types (GAAP). At December 31, 2000, the proprietary funds had outstanding encumbrances of \$2,280.
  
4. The revolving loan special revenue fund is not reported (budget) rather than a special revenue fund (GAAP).

The following tables summarize the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements on a fund type basis:

Excess of Revenues and Other Financing Sources  
Over (Under) Expenditures and Other Financing Uses  
All Governmental Fund Types

	General	Special Revenue	Debt Service	Capital Projects
GAAP Basis	\$1,670,677	(\$68,980)	\$148,704	\$1,161,533
Revenue Accruals	(111,141)	(128,772)	(18,872)	(91,062)
Advances In	0	0	0	465,000
Expenditure Accruals	107,273	132,469	1,189	(16,066)
Change in Fair Value of Investment	(17,125)	0	0	0
Advances Out	(465,000)	0	0	0
Excess of Revenues Over Expenditures				
- Non Budgeted Activities	0	(25,182)	0	0
Encumbrances	(62,608)	(140,391)	0	(625,212)
Budget Basis	\$1,122,076	(\$230,856)	\$131,021	\$894,193

Net Income/Excess of Revenues  
Over Expenses  
Proprietary Fund Type

	Enterprise
GAAP Basis	\$61,996
Revenue Accruals	(9,373)
Expense Accruals	4,907
Capital Outlay	(1,477)
Encumbrances	(2,280)
Depreciation Expense	594
Budget Basis	\$54,367

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**Note 4 - Accountability and Compliance**

**A. Fund Deficit**

The special revenue community recreation center fund had a deficit fund balance of \$16,093. This deficit fund balance is due to the recognition of accrued liabilities. The general fund is liable for any deficit balance and provides operating transfers when cash is required, not when accruals occur.

**B. Legal Compliance**

Contrary to Section 5705.41B, Ohio Revised Code, the following fund had expenditures plus encumbrances in excess of appropriations at December 31, 2000:

Fund	Appropriations	Expenditures Plus Encumbrances	Excess
Police special revenue fund	945,000	976,285	31,285

**Note 5 - Deposits and Investments**

State statutes classify monies held by the City into three categories.

Active deposits are public deposits necessary to meet current demands on the treasury. Such monies must be maintained either as cash in the City treasury, in commercial accounts payable or withdrawable on demand, including negotiable order of withdrawal (NOW) accounts, or in money market deposit accounts.

Inactive deposits are public deposits that Council has identified as not required for use within the current two year period of designation of depositories. Inactive deposits must either be evidenced by certificates of deposit maturing not later than the end of the current period of designation of depositories, or by savings or deposit accounts including, but not limited to, passbook accounts.

Interim deposits are deposits of interim monies. Interim monies are those monies which are not needed for immediate use but which will be needed before the end of the current period of designation of depositories. Interim deposits must be evidenced by time certificates of deposit maturing not more than one year from the date of deposit or by savings or deposit accounts including passbook accounts.

Protection of the City's deposits is provided by the Federal Deposit Insurance Corporation (FDIC), by eligible securities pledged by the financial institution as security for repayment, by surety company bonds deposited with the treasurer by the financial institution or by a single collateral pool established by the financial institution to secure the repayment of all public monies deposited with the institution.

Interim monies may be deposited or invested in the following securities :

1. United States Treasury Notes, Bills, Bonds, or any other obligation or security issued by the United States Treasury or any other obligation guaranteed as to principal and interest by the United States;

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
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2. Bonds, notes, debentures, or any other obligations or securities issued by any federal government agency or instrumentality, including but not limited to, the Federal National Mortgage Association, Federal Home Loan Bank, Federal Farm Credit Bank, Federal Home Loan Mortgage Corporation, Government National Mortgage Association, and Student Loan Marketing Association. All federal agency securities shall be direct issuances of federal government agencies or instrumentalities;
3. Written repurchase agreements in the securities listed above provided that the market value of the securities subject to the repurchase agreement must exceed the principal value of the agreement by at least two percent and be marked to market daily, and that the term of the agreement must not exceed thirty days;
4. Bonds and other obligations of the State of Ohio;
5. No-load money market mutual funds consisting exclusively of obligations described in division (1) or (2) of this section and repurchase agreements secured by such obligations, provided that investments in securities described in this division are made only through eligible institutions; and
6. The State Treasurer's investment pool (STAROhio).

The City may also invest any monies not required to be used for a period of six months or more in the following:

1. Bonds of the State of Ohio;
2. Bonds of any municipal corporation, village, county, township, or other political subdivision of this State, as to which there is no default of principal, interest or coupons; and
3. Obligations of the City.

Investments in stripped principal or interest obligations, reverse repurchase agreements and derivatives are prohibited. The issuance of taxable notes for the purpose of arbitrage, the use of leverage and short selling are also prohibited. Historically, the City has not purchased these types of investments or issued these types of notes. An investment must mature within five years from the date of purchase unless matched to a specific obligation or debt of the City, and must be purchased with the expectation that it will be held to maturity.

Investments may only be made through specified dealers and institutions. Payment for investments may be made only upon delivery of the securities representing the investments to the treasurer or qualified trustee or, if the securities are not represented by a certificate, upon receipt of confirmation of transfer from the custodian.

**Cash on Hand** At year end, the City had \$1,375 in petty cash on hand which is included on the balance sheet of the City as part of “equity in pooled cash and cash equivalents” and “cash and cash equivalents in segregated accounts.”

**City of Brunswick, Ohio**  
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The following information classifies deposits and investments by categories of risk as defined in GASB Statement No. 3, "Deposits with Financial Institutions, Investments (including Repurchase Agreements), and Reverse Repurchase Agreements."

**A. Deposits**

At year end, the carrying amount of the City's deposits was \$5,376,802 and the bank balance was \$6,160,522 Of the bank balance:

1. \$690,965 was covered by federal depository insurance;
2. \$1,758,728 was collateralized with securities held by the pledging financial institution's trust department or agent in the City's name; and,
3. \$3,710,829 was uninsured and uncollateralized. Although all statutory requirements for the deposit of money had been followed, noncompliance with federal requirements could potentially subject the City to a successful claim by the FDIC.

**B. Investments**

The City's investments are required to be categorized to give an indication of the level of credit risk assumed by the City at year end. Category 1 includes investments that are insured or registered or are held by the City or its agent in the City's name. Category 2 includes uninsured and unregistered investments which are held by the counterparty's trust department or agent in the City's name. Category 3 includes uninsured and unregistered investments which are held by the counterparty, or by its trust department or agent but not in the City's name. STAROhio is an unclassified investment since it is not evidenced by securities that exist in physical or book entry form.

	1	Category 2	3	Carrying Amount	Fair Value
	<u>1</u>	<u>2</u>	<u>3</u>	<u>Amount</u>	<u>Value</u>
Repurchase Agreements	\$0	\$0	\$1,024,618	\$1,024,618	\$1,024,618
FNMA Notes	0	958,700	1,000,000	1,958,700	1,958,700
FHLMC Note	0	0	3,176,935	3,176,935	3,176,935
Investment in Brunswick City Manuscript Bond	47,983	0	0	47,983	47,983
Investment in State Treasurer's Investment Pool (STAROhio)	<u>0</u>	<u>0</u>	<u>0</u>	<u>6,972,273</u>	<u>6,972,273</u>
Total Investments	<u>\$47,983</u>	<u>\$958,700</u>	<u>\$5,201,553</u>	<u>\$13,180,509</u>	<u>\$13,180,509</u>

The classification of cash and cash equivalents, and investments on the combined financial statements is based on criteria set forth in GASB Statement No. 9, "Reporting Cash Flows of Proprietary and Non-Expendable Trust Funds and Governmental Entities That Use Proprietary Fund Accounting."



**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
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A reconciliation between the classifications of cash and cash equivalents and investments on the combined financial statements and the classifications of deposits and investments presented above per GASB Statement No. 3, is as follows:

	Cash and Cash Equivalents/ Deposits	Investments
GASB Statement 9	\$18,510,703	\$47,983
Investments of cash management pool:		
Repurchase Agreements	(1,024,618)	1,024,618
FNMA Notes	(1,958,700)	1,958,700
FHLMC Note	(3,176,935)	3,176,935
STAROhio	(6,972,273)	6,972,273
Cash on Hand	(1,375)	0
GASB Statement 3	\$5,376,802	\$13,180,509

**Note 6 - Property Taxes**

Property taxes include amounts levied against all real, public utility, and tangible personal property located in the City. Property tax revenue received during 2000 for real and public utility property taxes represents collections of 1999 taxes. Property tax payments received during 2000 for tangible personal property (other than public utility property) are for 2000 taxes.

2000 real property taxes are levied after October 1, 2000, on the assessed value as of January 1, 2000, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2000 real property taxes are collected in and intended to finance 2001.

Public utility tangible personal property currently is assessed at varying percentages of true value; public utility real property is assessed at 35 percent of true value. 2000 public utility property taxes became a lien December 31, 1999, are levied after October 1, 2000, and are collected in 2001 with real property taxes.

2000 tangible personal property taxes are levied after October 1, 1999, on the value as of December 31, 1999. Collections are made in 2000. Tangible personal property assessments are 25 percent of true value.

The full tax rate for all City operations for the year ended December 31, 2000, was \$3.55 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2000 property tax receipts were based are as follows:

	<u>Assessed Value</u>
Real Estate	\$467,679,330
Public Utility Property	13,803,680
Tangible Personal	<u>28,055,480</u>
Total Assessed Value	<u>\$509,538,490</u>

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
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Real property taxes are payable annually or semi-annually. If paid annually, payment is due December 31; if paid semi-annually, the first payment is due December 31, with the remainder payable by June 20. Under certain circumstances, State statute permits later payment dates to be established.

Tangible personal property taxes paid by multi-county taxpayers are due September 20. Single county taxpayers may pay annually or semi-annually. If paid annually, payment is due April 30; if paid semi-annually, the first payment is due April 30, with the remainder payable at September 20.

The county treasurer collects property taxes on behalf of all taxing districts in the county, including the City of Brunswick. The county auditor periodically remits to the City its portion of the taxes. Property taxes receivable represent real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2000. Although total property tax collections for the next year are measurable, amounts to be received during the available period are not subject to reasonable estimation at December 31, nor are they intended to finance 2000 operations. The receivable is offset by deferred revenue.

**Note 7 - Receivables**

Receivables at December 31, 2000, consisted of taxes, accounts (billings for user charged services), special assessments, interest, loans (community development block grant monies loaned to local businesses), and intergovernmental receivables arising from grants, entitlements and shared revenues. Taxes, accounts, special assessments, interest, loans and intergovernmental receivables are deemed collectible in full.

A summary of the principal items of intergovernmental receivables follows:

	<u>Amount</u>
General Fund:	
Estate Tax	\$65,763
Local Government Tax	31,007
Other	5,708
Safe and Sober Grant	596
Total General Fund	103,074
Special Revenue Funds:	
Gasoline Tax	63,696
Transit Alternative Grant	82,278
Motor Vehicle Registration	12,890
Diesel Tax	1,176
Total Special Revenue Funds	160,040
Capital Projects Funds:	
Ohio Department of Transportation Grant	99,814
Total	\$362,928

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
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**Note 8 - Income Tax**

The City levies a municipal income tax of 1.35 percent on gross salaries, wages and other personal service compensation earned by residents of the City and on the earnings of nonresidents working within the City. This tax also applies to the net income of businesses operating within the City. Residents of the City are granted a credit up to three-fourths of one percent for taxes paid to other municipalities.

Employers within the City are required to withhold income tax on employee compensation and remit the tax to the City either monthly or quarterly, as required. Corporations are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, income tax proceeds for 2000, after income tax department expenditures, are credited to the following funds: 38.25 percent to the general fund, 12.75 percent to the street repair and maintenance special revenue fund, 6.00 percent to the parks special revenue fund, 27.00 percent to the fire special revenue fund, 1.50 percent to the general obligation bond retirement debt service fund, 12.75 percent to the police special revenue fund and 1.75 percent to the Brunswick Transit Alternative special revenue fund.

**Note 9 - Fixed Assets and Depreciation**

A summary of the enterprise fund's fixed assets at December 31, 2000, follows:

Equipment	\$41,247
Furniture and Fixtures	1,811
Vehicles	17,968
	61,026
Total	61,026
Less: Accumulated Depreciation	(58,954)
	\$2,072

A summary of changes in general fixed assets follows:

	Balance 12/31/99	Additions	Deductions	Balance 12/31/00
Land and Improvements	\$5,874,903	\$4,211	\$0	\$5,879,114
Buildings	12,054,967	0	0	12,054,967
Equipment and Machinery	6,352,115	649,121	(134,619)	6,866,617
Furniture and Fixtures	320,850	16,632	(299)	337,183
	\$24,602,835	\$669,964	(\$134,918)	\$25,137,881

**Note 10 - Risk Management**

The City is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters. The City has insurance coverage with Ark Factory Mutual Insurance Company who provides the boiler coverage. The City's coverage for general liability, bodily injury and property damage to others, with Clarendon National Insurance Company, is limited to \$1,000,000 per occurrence and has a \$3,000,000 aggregate limit per year. In addition, there is an excess umbrella coverage of \$10,000,000 for all liability coverage.

**City of Brunswick, Ohio**  
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Errors and omissions for public officials and police professional liability is \$1,000,000 per occurrence and \$1,000,000 aggregate per year with a \$8,000 deductible. Vehicles are covered for \$1,000,000 per each occurrence, no aggregate, with a \$100 deductible for comprehensive and \$250 deductible for collision.

Comprehensive crime is covered at \$10,000 for money and securities. The boiler is covered at \$10,000,000 with a \$500 deductible and Electronic Data Processing coverage is \$946,214 with a \$250 deductible.

Coverage for the City's building, furniture, fixtures, and contents have a limit of \$17,257,707 with a \$500 deductible. Inland marine coverage for all City property that moves has a limit of \$1,049,190 with a \$250 deductible.

Settled claims have not exceeded this commercial coverage in any of the past three years. There has not been a significant reduction in coverage from the prior year.

The City participates in the Ohio Municipal League Group Rating Plan (OML) for workers' compensation. The intent of the OML is to achieve the benefit of a reduced premium for the participants, foster safer working environments and foster cost-effective claims management skills by virtue of its grouping and representation with other participants in the OML. The workers' compensation experience of the participating cities is calculated as one experience and a common premium rate is applied to all cities in the OML. Each participant pays its workers' compensation premium to the State based on the rate for the OML rather than its individual rate. Total savings are then calculated and each participant's individual performance is compared to the overall savings of the OML. A participant will then either receive money from or be required to contribute to the "Equity Pooling Fund." This "equity pooling" arrangement insures that each participant shares equally in the overall performance of the OML. Participation in the OML is limited to cities that can meet the OML's selection criteria. The firm of Gates McDonald & Company provides administrative, cost control and actuarial services to the OML.

## **Note 11 - Defined Benefit Pension Plans**

### ***A. Public Employees Retirement System (PERS)***

All full-time employees, other than non-administrative full-time police officers and firefighters, participate in the Public Employees Retirement System of Ohio (PERS), a cost-sharing multiple-employer public employee retirement system administered by the Public Employees Retirement Board. PERS provides basic retirement and disability benefits, annual cost of living adjustments, and death benefits to plan members and beneficiaries. Benefits are established by Chapter 145 of the Ohio Revised Code. PERS issues a stand-alone financial report which may be obtained by writing to the Public Employees Retirement System, 277 East Town Street, Columbus, Ohio 43215-4642.

Plan members are required to contribute 8.5 percent of their annual covered salary to fund pension obligations. For calendar year 2000, PERS instituted a temporary employer rate rollback for state and local governments. The 2000 employer pension contribution rate for the City was 6.54 percent of covered payroll, reduced from 9.35 percent in 1999. Contributions are authorized by State statute. The contribution rates are determined actuarially. The City's required contributions to PERS for the years ended December 31, 2000, 1999, and 1998 were \$386,317, \$328,534, and \$291,844 respectively. The full amount has been contributed for 1999 and 1998. 80.20 percent has been contributed for 2000 with the remainder being reported as a liability in the general long-term obligations account group.

**City of Brunswick, Ohio**  
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***B. Ohio Police and Fire Pension Fund***

The City contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing multiple employer public employee retirement system administered by the OP&F's Board of Trustees. OP&F provides retirement and disability benefits, annual cost-of-living adjustments, and death benefits to plan members and beneficiaries. Benefit provisions are established by the Ohio State Legislature and by Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information. That report may be obtained by writing to the Ohio Police and Fire Pension Fund, 140 East Town Street, Columbus, Ohio 43215-5164.

Police and firefighters are required to contribute 10 percent of their annual covered salary to fund pension obligations and the City is required to contribute 12.25 percent for police and 16.75 percent for firefighters. For 1999, the City contributions were 12.5 percent for police and 17 percent for firefighters. Contributions are authorized by State statute. The City's contributions to the OP&F for police and firefighters were \$320,937 and \$150,414 for the year ended December 31, 2000, \$212,715 and \$85,539 for the year ended December 31, 1999, and \$196,705 and \$71,144 for the year ended December 31, 1998. The full amount has been contributed for 1999 and 1998. 76.52 and 71.15 percent, respectively, have been contributed for 2000 with the remainder being reported as a liability in the general long-term obligations account group.

**Note 12 - Postemployment Benefits**

***A. Public Employees Retirement System***

The Public Employees Retirement System of Ohio (PERS) provides postretirement health care coverage to age and service retirees with ten or more years of qualifying Ohio service credit. Health care coverage for disability recipients and primary survivor recipients is available. The health care coverage provided by the retirement system is considered an Other Postemployment Benefit as described in GASB Statement No. 12. A portion of each employer's contribution to PERS is set aside for the funding of postretirement health care based on authority granted by State statute. The 2000 employer contribution rate was 10.84 percent of covered payroll; 4.30 percent was the portion that was used to fund health care for 2000. For 1999, the contribution rate was 13.55 percent of covered payroll; 4.20 percent was the portion that was used to fund health care.

Benefits are advance-funded using the entry age normal cost method. Significant actuarial assumptions, based on PERS's latest actuarial review performed as of December 31, 1999, include a rate of return on investments of 7.75 percent, an annual increase in active employee total payroll of 4.75 percent compounded annually (assuming no change in the number of active employees) and an additional increase in total payroll of between .54 percent and 5.1 percent based on additional annual pay increases. Health care premiums were assumed to increase 4.75 percent annually.

All investments are carried at market. For actuarial valuation purposes, a smoothed market approach is used. Assets are adjusted to reflect 25 percent of unrealized market appreciation or depreciation on investment assets.

The number of active contributing participants was 401,339. The City's actual contributions for 2000 which were used to fund postemployment benefits were \$254,000. The actual contribution and the actuarially required contribution amounts are the same. PERS's net assets available for payment of benefits at December 31, 1999, (the latest information available) were \$10,805.5 million. The actuarially accrued liability and the unfunded actuarial accrued liability were \$12,473.6 million and \$1,668.1 million, respectively.

**City of Brunswick, Ohio**  
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For 2000, PERS elected to return to an actuarially pre-funded type of disclosure because it is a better presentation of PERS's actual funding methodology. Since 1997, disclosures had been based on a pay-as-you-go funding basis.

***B. Ohio Police and Fire Pension Fund***

The Ohio Police and Fire Pension Fund (OP&F) provides postretirement health care coverage to any person who receives or is eligible to receive a monthly benefit check or is a spouse or eligible dependent child of such person. An eligible dependent child is any child under the age of 18 whether or not the child is attending school or under the age of 22 if attending school full-time or on a 2/3 basis.

The health care coverage provided by the retirement system is considered an Other Postemployment Benefit (OPEB) as described in GASB Statement No. 12. The Ohio Revised Code provides the authority allowing the Ohio Police and Fire Pension Fund's board of trustees to provide health care coverage and states that health care costs paid from the Ohio Police and Fire Pension Fund shall be included in the employers' contribution rate. Health care funding and accounting is on a pay-as-you-go basis. The total police employer contribution is 19.5 percent of covered payroll and the total firefighter employer contribution rate is 24 percent of covered payroll, of which 7.25 percent of covered payroll was applied to the postemployment health care program during 2000. For 1999, the percent used to fund healthcare was 7 percent. In addition, since July 1, 1992, most retirees have been required to contribute a portion of the cost of their health care coverage through a deduction from their monthly benefit payment.

The City's actual contributions for 2000 that were used to fund postemployment benefits were \$189,942 for police and \$65,104 for fire. The OP&F's total health care expenses for the year ended December 31, 1999, (the latest information available) were \$95,004,633 which was net of member contributions of \$5,518,098. The number of OP&F participants eligible to receive health care benefits as of December 31, 1999, was 12,467 for police and 9,807 for firefighters.

**Note 13 - Other Employee Benefits**

***A. Compensated Absences***

The criteria for determining vacation and sick leave components are derived from negotiated agreements and State laws. Employees earn two to six weeks of vacation per year, depending upon length of service. Vacation accumulation is limited to one year. All accumulated unused vacation time is paid upon termination of employment.

Employees earn sick leave at the rate of 1.25 days per month of service. Sick leave accumulation is limited to sixty days. Upon retirement or death, an employee can be paid twenty-five percent to a maximum of thirty days of accumulated, unused sick leave. As of December 31, 2000, the total liability for unpaid compensated absences was \$619,118.

***B. Health and Life Insurance***

The City provides health insurance through Medical Mutual to its employees. It also provides life insurance and accidental death and dismemberment insurance to its employees through Group Life Insurance. The option to select an HMO from Kaiser Permanente is provided to the employees and premiums are paid by the City.

**City of Brunswick, Ohio**  
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**Note 14 - Contractual Commitments**

As of December 31, 2000, the City had the following contractual commitments:

Contractor	Amount	Description
Cunningham & Associates	\$7,500	Design and Engineer Boyer Center roads
DDD Enterprises	18,889	Brunswick Heights Storm Sewer
City Architecture	119,921	Services for Service Garage and Fire Station
Schalmo Builders	52,280	Service Garage Addition
Brandstetter, Carrroll, Zofkin	9,096	South Park Renovations
HNTB	57,499	Design and Engineer Carpenter Road
Andrell	130,560	Applewood Storm Sewer Work
MS Consultants	17,500	Brunswick Lake Dam Work
Hunter Interests	7,884	Brunswick Town Center Work
EDP Consultants	7,500	Wetland Oles Property work and Brunswick Town Circle
Traff Pro Consultants	4,263	Pearl and Sleepy Hollow Traffic Signal
R.E. Warner	156,531	Maxwell Hadcock and Boston Road Extensions

**Note 15 - Long-Term Obligations**

Changes in the long-term obligations of the City during 2000 were as follows:

	Original Issue Amount	Outstanding 12/31/99	Additions	Reductions	Outstanding 12/31/00
<i>General Obligation Bonds:</i>					
<i>Voted:</i>					
1979 Library 6.875%	\$1,200,000	\$60,000	\$0	(\$60,000)	\$0
1990 Community Recreation Center 6% to 7.35%	4,875,000	465,000	0	(225,000)	240,000
1998 Community Recreation Center Refunding Bonds 4.75% to 6.0%	3,050,000	3,050,000	0	0	3,050,000
<i>Unvoted:</i>					
1985 Hadcock Road Improvement 9.25%	308,000	72,000	0	(18,000)	54,000
1987 Center Road Improvement 6.75%	126,810	54,539	0	(6,818)	47,721
1992 City Hall Expansion 3% to 6.1%	1,450,000	1,120,000	0	(60,000)	1,060,000
<i>Total General Obligation Bonds</i>		<u>4,821,539</u>	<u>0</u>	<u>(369,818)</u>	<u>4,451,721</u>
<i>Industrial Development Bonds:</i>					
1998 Brunswick Lake Industrial Development Bond 4% to 8%	4,000,000	4,000,000	0	(50,000)	3,950,000
<i>Special Assessment Bonds:</i>					
1982 Hadcock Road Improvement 11.875%	205,350	22,000	0	(11,000)	11,000
1982 Industrial Parkway Phase II 11.875%	\$816,750	\$95,000	\$0	(\$45,000)	\$50,000

**City of Brunswick, Ohio**  
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	Original Issue Amount	Outstanding 12/31/99	Additions	Reductions	Outstanding 12/31/00
1984 Laurel Road Improvement 10.375%	\$415,700	\$115,000	\$0	(\$20,000)	\$95,000
1987 Center Road Improvement 6.75%	152,190	65,459	0	(8,182)	57,277
1992 Cross Creek Improvement 6.09%	670,000	522,000	0	(27,000)	495,000
1992 Carpenter Road Improvement 6.09%	75,000	58,000	0	(3,000)	55,000
1994 Laurel Road West Waterline 5.25% to 9.5%	315,000	265,000	0	(10,000)	255,000
1997 Grafton Road Improvement 5.68%	56,300	50,700	0	(2,717)	47,983
1999 S. Industrial Improvement 3.9% to 5.625%	1,230,000	1,230,000	0	(35,000)	1,195,000
<i>Total Special Assessment Bonds</i>		<u>2,423,159</u>	<u>0</u>	<u>(161,899)</u>	<u>2,261,260</u>
Compensated Absences		527,780	79,817	0	607,597
Intergovernmental Payable		265,210	229,075	(265,210)	229,075
OPWC Loan 0%	\$100,000	<u>80,000</u>	<u>0</u>	<u>(10,000)</u>	<u>70,000</u>
<i>Total General Long - Term Obligations</i>		<u>\$12,117,688</u>	<u>\$308,892</u>	<u>(\$856,927)</u>	<u>\$11,569,653</u>

General obligation bonds will be paid from taxes receipted in the debt service fund. The industrial development bonds are not backed by the full faith and credit of the City and will be paid from monies received from selling the land held for resale. The special assessment bonds will be paid from the proceeds of special assessments levied against benefitted property owners. In the event that a property owner would fail to pay the assessment, payment would be made by the City. Compensated absences reported in the "compensated absences payable" account will be paid from the fund from which the employees' salaries are paid. For compensated absences, additions and deletions are shown net since it is impractical to determine these amounts separately. The intergovernmental payable represents pension obligations paid outside the available period and will be paid from the fund from which the person is paid. The OPWC loan will be paid with income tax proceeds in the street repair and maintenance special revenue fund.

The City has served as the issuer of industrial development bonds for Fogg-Brunswick Center Limited Partnership in 1985, and for Kinder-Care Learning Centers, Inc. in 1988, in the amounts of \$2,550,000, and \$425,000, respectively. The proceeds were used to acquire, construct, improve and equip facilities. Payments are made by the companies to the trustees, First National Bank of Ohio, Akron, Ohio, and Regions Bank, Montgomery, Alabama, respectively, in an amount equal to the debt principal and interest payments. The trustee then makes the principal and interest payments on the bonds. These bonds do not constitute a general obligation, debt or bonded indebtedness of the City. Neither is the full faith and credit or taxing power of the City pledged to make repayment. The principal outstanding at December 31, 2000, was \$1,795,384, and \$425,000 respectively. The bonds are due in 2002.

As parcels of land are sold to developers, businesses and individuals, advance principal payments are required at the time of the sale.



**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

The City's overall debt margin was \$49,755,618 and the unvoted legal debt margin was \$27,568,694 at December 31, 2000. Principal and interest requirements to retire long-term obligations outstanding at December 31, 2000, are as follows:

	General Obligation Bonds	Special Assessment Bonds	OPWC Loan	Totals
2001	\$577,877	\$313,919	\$10,000	\$901,796
2002	605,861	248,792	10,000	864,653
2003	601,494	240,902	10,000	852,396
2004	583,296	242,785	10,000	836,081
2005	472,457	209,000	10,000	691,457
2006-2010	2,819,331	1,030,372	20,000	3,869,703
20011-2015	257,362	783,142	0	1,040,504
2016-2019	0	557,365	0	557,365
Total Principal and Interest	5,917,678	3,626,277	70,000	9,613,955
Less Interest	(1,465,957)	(1,365,017)	0	(2,830,974)
Principal	<u>\$4,451,721</u>	<u>\$2,261,260</u>	<u>\$70,000</u>	<u>\$6,782,981</u>

The annual payments of principal and interest for the \$4,000,000 Brunswick Lake Industrial Development Bonds are not included in the above table. The interest rate on the 1998 Brunswick Lake Industrial Development Bonds varies each quarter and is based on the Three Month LIBOR Period rate. The bonds have the following mandatory principal repayments:

	Industrial Development Bonds
2001	\$335,000
2002	355,000
2003	430,000
2004	525,000
2005	550,000
2006-2008	<u>1,755,000</u>
Total Principal	<u>\$3,950,000</u>

**Note 16 - Contingencies**

**A. Grants**

The City received financial assistance from federal and State agencies in the form of grants. The disbursement of funds received under these programs generally requires compliance with terms and conditions specified in the grant agreements and is subject to audit by the grantor agencies. Any disallowed claims resulting from such audits could become a liability of the general fund or other applicable funds. However, in the opinion of management, any such disallowed claims will not have a material adverse effect on the overall financial position of the City at December 31, 2000.

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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***B. Litigation***

Several claims and lawsuits are pending against the City. The amount of the liability, if any, cannot be reasonably estimated at this time. However, in the opinion of management, any such claims and lawsuits will not have a material adverse effect on the overall financial position of the City at December 31, 2000.

**Note 17 - Interfund Transactions**

At December 31, 2000, due to/from other funds consist of a due from other funds of \$240 in the Street Repair and Maintenance special revenue fund, and a due to other funds in the amount of \$240 in the Fire special revenue fund. In addition, the general fund had an interfund receivable of \$89,000 and the Community Development Block Grant capital projects fund had an interfund payable for the same amount.

The general fund had advances to other funds in the amount of \$2,212,000, and the Brunswick Lake construction capital projects fund had advances from other funds in the same amount.

**Note 18 - Jointly Governed Organizations**

***A. Ohio Telecommunications Network Council***

The City participates in the Ohio Telecommunications Network Council (Council), a regional council of governments formed under Chapter 167 of the Ohio Revised Code. The Council is governed by membership, including six cities and villages. Each member's control over the operations of the Council is limited to its representation on the board. Currently, the Council is undertaking a joint program for the establishment and operation of a fiber optics telecommunications system. The membership approves its own budget and oversees accounting and finance related activities. During 2000, no contributions were made by the City of Brunswick. Financial information can be obtained by contacting the City of Bedford, 5661 Perkins Road, Bedford, Ohio 44146.

***B. Southwest Council of Governments***

The Southwest Council of Governments helps foster cooperation between municipalities in areas affecting health, safety, welfare, education, economic conditions, and regional development. The board is comprised of one member from each of the sixteen participating entities. The board exercises total control over the operation of the Council including budgeting, appropriating, contracting, and designating management. Budgets are adopted by the board. Each city's degree of control is limited to its representation on the board. In 2000, the City contributed \$17,290 which represents 5.26 percent of total contributions.

The Council has established two subsidiary organizations, the Hazardous Material Response Team ("HAZ MAT") which provides hazardous material protection and assistance, and the Southwest Enforcement Bureau which provides extra assistance to cities in the form of a SWAT Team. The Council's financial statements may be obtained by contacting the Southwest Council of Governments, Parma Heights, Ohio.

**City of Brunswick, Ohio**  
*Notes to the General Purpose Financial Statements*  
*For the Year Ended December 31, 2000*

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***C. Northeast Ohio Public Energy Council***

The City is a member of The Northeast Ohio Public Energy Council (NOPEC). NOPEC is a regional council of governments formed under Chapter 167 of the Ohio Revised Code. NOPEC was formed to serve as a vehicle for communities wishing to proceed jointly with an aggregation program for the purchase of electricity. NOPEC is currently comprised of 92 communities who have been authorized by ballot to purchase electricity on behalf of their citizens. The intent of NOPEC is to provide electricity at the lowest possible rates while at the same time insuring stability in prices by entering into long-term contracts with suppliers to provide electricity to the citizens of its member communities.

NOPEC is governed by a General Assembly made up of one representative from each member community. The representatives from each county then elect one person to serve on the eight-member NOPEC Board of Directors. The Board oversees and manages the operation of the aggregation program. The degree of control exercised by any participating government is limited to its representation in the General Assembly and on the Board. The City of Brunswick did not contribute to NOPEC during 2000. Financial information can be obtained by contacting Dan DiLiberto, Treasurer, 35150 Lakeshore Boulevard, Eastlake, Ohio 44095.

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*COMBINING, INDIVIDUAL FUND AND ACCOUNT GROUP STATEMENTS AND SCHEDULES*

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## **General Fund**

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The general fund is used to account for financial resources traditionally associated with general operations which are not required to be accounted for by another fund.

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**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Property and Other Taxes	\$1,174,650	\$1,175,121	\$471
Municipal Income Tax	3,071,600	2,985,060	(86,540)
Charges for Services	255,226	154,003	(101,223)
Licenses, Permits and Fees	533,050	552,182	19,132
Fines and Forfeitures	571,000	569,996	(1,004)
Intergovernmental	1,560,919	1,562,087	1,168
Interest	592,600	794,707	202,107
Other	6,875	72,623	65,748
<i>Total Revenues</i>	<u>7,765,920</u>	<u>7,865,779</u>	<u>99,859</u>
<b>Expenditures</b>			
Current:			
General Government:			
City Manager:			
Salaries and Wages	120,420	119,319	1,101
Fringe Benefits	33,031	31,677	1,354
Purchased Services	5,750	5,175	575
Materials and Supplies	1,850	877	973
Capital Outlay	6,300	817	5,483
Other	5,169	4,653	516
Total City Manager	<u>172,520</u>	<u>162,518</u>	<u>10,002</u>
City Council:			
Salaries and Wages	109,740	108,312	1,428
Fringe Benefits	19,056	17,214	1,842
Purchased Services	2,600	1,735	865
Materials and Supplies	6,200	4,320	1,880
Capital Outlay	8,500	3,252	5,248
Other	18,900	18,688	212
Total City Council	<u>\$164,996</u>	<u>\$153,521</u>	<u>\$11,475</u> (continued)

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Mayor's Court:</b>			
Salaries and Wages	\$43,755	\$43,241	\$514
Fringe Benefits	10,103	9,849	254
Purchased Services	21,600	14,780	6,820
Materials and Supplies	3,450	2,005	1,445
Capital Outlay	1,500	150	1,350
Other	900	774	126
<b>Total Mayor's Court</b>	<b>81,308</b>	<b>70,799</b>	<b>10,509</b>
<b>Finance Office:</b>			
Salaries and Wages	200,490	192,065	8,425
Fringe Benefits	45,603	44,345	1,258
Purchased Services	11,600	7,768	3,832
Materials and Supplies	8,291	7,593	698
Capital Outlay	24,810	4,270	20,540
Other	55,500	17,605	37,895
<b>Total Finance Office</b>	<b>346,294</b>	<b>273,646</b>	<b>72,648</b>
<b>Service Administration:</b>			
Salaries and Wages	110,115	109,236	879
Fringe Benefits	28,288	25,828	2,460
Purchased Services	2,800	1,503	1,297
Materials and Supplies	2,200	966	1,234
Capital Outlay	8,500	439	8,061
Other	1,000	484	516
<b>Total Service Administration</b>	<b>152,903</b>	<b>138,456</b>	<b>14,447</b>
<b>Income Tax:</b>			
Salaries and Wages	134,985	131,894	3,091
Fringe Benefits	57,545	53,887	3,658
Purchased Services	27,389	26,569	820
Materials and Supplies	14,000	9,682	4,318
Capital Outlay	14,540	3,095	11,445
Other	460	257	203
<b>Total Income Tax</b>	<b>\$248,919</b>	<b>\$225,384</b>	<b>\$23,535</b>

(continued)

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Law:</b>			
Salaries and Wages	\$119,205	\$117,936	\$1,269
Fringe Benefits	28,627	28,180	447
Purchased Services	97,129	90,031	7,098
Materials and Supplies	1,350	999	351
Capital Outlay	7,500	0	7,500
Other	600	557	43
<b>Total Law</b>	<b>254,411</b>	<b>237,703</b>	<b>16,708</b>
<b>Engineer:</b>			
Salaries and Wages	59,345	58,272	1,073
Fringe Benefits	16,048	15,151	897
Purchased Services	58,800	46,868	11,932
Materials and Supplies	2,200	1,676	524
Capital Outlay	10,000	4,210	5,790
Other	750	0	750
<b>Total Engineer</b>	<b>147,143</b>	<b>126,177</b>	<b>20,966</b>
<b>Purchasing and Human Relations:</b>			
Salaries and Wages	51,500	51,039	461
Fringe Benefits	10,403	9,237	1,166
Purchased Services	1,700	1,347	353
Materials and Supplies	3,900	3,489	411
Capital Outlay	6,000	0	6,000
Other	2,000	1,835	165
<b>Total Purchasing and Human Relations</b>	<b>75,503</b>	<b>66,947</b>	<b>8,556</b>
<b>Land and Buildings:</b>			
Salaries and Wages	22,705	22,704	1
Fringe Benefits	4,802	4,511	291
Purchased Services	37,000	36,000	1,000
Materials and Supplies	4,650	3,987	663
Capital Outlay	75,000	21,964	53,036
<b>Total Land and Buildings</b>	<b>\$144,157</b>	<b>\$89,166</b>	<b>\$54,991</b>

(continued)



**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Board and Commissions:</b>			
Salaries and Wages	\$10,050	\$8,931	\$1,119
Fringe Benefits	1,120	958	162
Purchased Services	7,500	7,015	485
Materials and Supplies	18,425	13,062	5,363
Capital Outlay	5,550	0	5,550
Other	100	0	100
<b>Total Board and Commissions</b>	<b>42,745</b>	<b>29,966</b>	<b>12,779</b>
<b>Workers' Compensation:</b>			
Fringe Benefits	21,785	21,531	254
<b>Elections:</b>			
Purchased Services	7,700	7,621	79
<b>Administrative Support:</b>			
Fringe Benefits	516,500	515,793	707
Purchased Services	345,904	273,438	72,466
Materials and Supplies	20,740	19,482	1,258
Capital Outlay	215,408	215,199	209
Other	32,057	26,926	5,131
<b>Total Administrative Support</b>	<b>1,130,609</b>	<b>1,050,838</b>	<b>79,771</b>
<b>Total General Government</b>	<b>2,990,993</b>	<b>2,654,273</b>	<b>336,720</b>
<b>Security of Persons and Property:</b>			
<b>Police:</b>			
Salaries and Wages	1,268,140	1,206,687	61,453
Fringe Benefits	656,624	648,340	8,284
Purchased Services	224,775	193,672	31,103
Materials and Supplies	34,685	27,409	7,276
Capital Outlay	82,518	76,511	6,007
Other	43,235	41,183	2,052
<b>Total Police</b>	<b>\$2,309,977</b>	<b>\$2,193,802</b>	<b>\$116,175</b>

(continued)

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Animal Control:			
Salaries and Wages	\$25,000	\$23,412	\$1,588
Fringe Benefits	2,756	2,606	150
Purchased Services	3,500	2,071	1,429
Materials and Supplies	1,800	1,642	158
Capital Outlay	11,500	3,650	7,850
Total Animal Control	44,556	33,381	11,175
Street Lighting:			
Purchased Services	55,000	52,921	2,079
Total Security of Persons and Property	2,409,533	2,280,104	129,429
Public Health Services:			
Cemetery:			
Purchased Services	14,700	12,457	2,243
Materials and Supplies	200	93	107
Capital Outlay	1,000	816	184
Total Public Health Services	15,900	13,366	2,534
Community Environment:			
Planning and Zoning:			
Salaries and Wages	66,975	63,925	3,050
Fringe Benefits	15,435	14,107	1,328
Purchased Services	7,450	4,604	2,846
Materials and Supplies	16,100	12,813	3,287
Capital Outlay	5,289	189	5,100
Other	3,000	2,846	154
Total Planning and Zoning	\$114,249	\$98,484	\$15,765

(continued)

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Building:</b>			
Salaries and Wages	\$321,785	\$314,176	\$7,609
Fringe Benefits	68,291	64,610	3,681
Purchased Services	48,300	41,374	6,926
Materials and Supplies	10,050	9,033	1,017
Capital Outlay	56,300	4,317	51,983
Other	8,000	4,985	3,015
<b>Total Building</b>	<b>512,726</b>	<b>438,495</b>	<b>74,231</b>
<b>Economic Development:</b>			
Salaries and Wages	44,980	45,272	(292)
Fringe Benefits	11,562	10,993	569
Purchased Services	6,050	2,667	3,383
Materials and Supplies	1,500	333	1,167
Capital Outlay	6,800	1,605	5,195
Other	5,500	4,347	1,153
<b>Total Economic Development</b>	<b>76,392</b>	<b>65,217</b>	<b>11,175</b>
<b>Total Community Environment</b>	<b>703,367</b>	<b>602,196</b>	<b>101,171</b>
<b>Leisure Time Activities:</b>			
<b>Recreation Center:</b>			
Salaries and Wages	60,185	59,826	359
Fringe Benefits	15,886	15,299	587
Purchased Services	6,100	799	5,301
Materials and Supplies	500	36	464
Other	2,000	1,465	535
<b>Total Recreation Center</b>	<b>\$84,671</b>	<b>\$77,425</b>	<b>\$7,246</b>

(continued)

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Fund (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Senior Citizens:			
Salaries and Wages	\$20,100	\$19,270	\$830
Fringe Benefits	2,334	1,979	355
Purchased Services	750	745	5
Materials and Supplies	900	899	1
Capital Outlay	5,547	547	5,000
Other	50,750	46,204	4,546
	<u>80,381</u>	<u>69,644</u>	<u>10,737</u>
Total Senior Citizens			
	<u>165,052</u>	<u>147,069</u>	<u>17,983</u>
Total Leisure Time Activities			
	<u>6,284,845</u>	<u>5,697,008</u>	<u>587,837</u>
<i>Total Expenditures</i>			
	<u>1,481,075</u>	<u>2,168,771</u>	<u>687,696</u>
<i>Excess of Revenues Over Expenditures</i>			
	<u>0</u>	<u>(465,000)</u>	<u>(465,000)</u>
<b>Other Financing Uses</b>			
Advances Out	0	(465,000)	(465,000)
Operating Transfers Out	(661,786)	(581,695)	80,091
	<u>(661,786)</u>	<u>(1,046,695)</u>	<u>(384,909)</u>
<i>Total Other Financing Uses</i>			
	<u>819,289</u>	<u>1,122,076</u>	<u>302,787</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>			
	<u>4,573,179</u>	<u>4,573,179</u>	<u>0</u>
<i>Fund Balance Beginning of Year</i>			
Residual Equity Transfers	139,486	139,486	0
Prior Year Encumbrances Appropriated	38,016	38,016	0
	<u>38,016</u>	<u>38,016</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$5,569,970</u>	<u>\$5,872,757</u>	<u>\$302,787</u>

## Special Revenue Funds

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Special revenue funds are established to account for the proceeds of specific revenue sources (other than major capital projects) that are restricted by law or administrative action to expenditures for specified purposes.

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***Street Repair and Maintenance Fund*** Required by the Ohio Revised Code to account for State gasoline tax and motor vehicle registration fees designated for maintenance of streets within the City.

***Fire Fund*** To account for income tax proceeds which pays for fire protection in the City.

***Police Fund*** To account for income tax proceeds which pays a portion of police department salaries.

***Brunswick Transit Alternative Fund*** To account for federal monies, user charges and income tax monies used for the operation of a bus transit system in the City.

***Parks Fund*** To account for income tax monies used for the operation of the City's parks.

***Cable T.V. Fund*** To account for cable franchise fees used for providing local programming.

***State Highway Fund*** Required by the Ohio Revised Code to account for State gasoline tax and motor vehicle registration fees designated for maintenance of State highways within the City.

***Drug Enforcement Fund*** To account for County shared revenues which help support Medway, a drug enforcement operation.

***Waterworks Improvement Fund*** To account for waterline maintenance fees.

***Enforcement and Education Fund*** To account for fines imposed under Section 4511.99 (A) of the Ohio Revised Code. These monies are used to pay costs incurred in enforcing Section 4511.19 of the Ohio Revised Code, and to educate the public about the laws against and the dangers of operating a motor vehicle while under the influence of alcohol.

***Law Enforcement Fund*** To account for monies received from the sale or disposition of seized contraband. Expenditures from this fund are made for law enforcement purposes.

***Community Recreation Center Fund*** To account for membership fees, program fees, and general fund subsidies used to operate the Rec-Center.

***Revolving Loan Fund*** To account for loans made by the City to local businesses and the subsequent repayment of these loans. Budgetary data for the revolving loan special revenue fund is not reported because it is not included in the entity for which the "appropriated budget" is adopted nor is separate budgetary information maintained.

***Court Computerization Fund*** To account for court fees and fines used to purchase supplies for the mayor's court.

**City of Brunswick, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds*  
*December 31, 2000*

	Street Repair and Maintenance	Fire	Police
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$341,311	\$700,787	\$9,197
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Taxes	85,744	178,085	84,096
Accounts	0	0	0
Due from Other Funds	240	0	0
Loans	0	0	0
Intergovernmental	71,527	1,176	0
Materials and Supplies Inventory	47,546	289	0
<i>Total Assets</i>	<u>\$546,368</u>	<u>\$880,337</u>	<u>\$93,293</u>
<b>Liabilities</b>			
Accounts Payable	\$24,262	\$15,935	\$0
Contracts Payable	3,643	0	0
Accrued Wages and Benefits	16,459	39,751	0
Compensated Absences Payable	1,048	1,202	0
Due to Other Funds	0	240	0
Intergovernmental Payable	11,230	15,180	0
<i>Total Liabilities</i>	<u>56,642</u>	<u>72,308</u>	<u>0</u>
<b>Fund Equity</b>			
Fund Balances (Deficit):			
Reserved for Encumbrances	2,902	18,232	0
Reserved for Inventory	47,546	289	0
Reserved for Loans Receivable	0	0	0
Unreserved, Undesignated	439,278	789,508	93,293
<i>Total Fund Equity (Deficit)</i>	<u>489,726</u>	<u>808,029</u>	<u>93,293</u>
<i>Total Liabilities and Fund Equity</i>	<u>\$546,368</u>	<u>\$880,337</u>	<u>\$93,293</u>

<u>Brunswick Transit Alternative</u>	<u>Parks</u>	<u>Cable T. V.</u>	<u>State Highway</u>	<u>Waterworks Improvement</u>	<u>Enforcement and Education</u>
\$130,443	\$234,832	\$289,276	\$32,269	\$275,907	\$23,441
0	0	0	0	0	0
11,542	39,574	0	741	0	0
0	0	56,958	0	18,358	0
0	0	0	0	0	0
0	0	0	0	0	0
82,278	0	0	5,059	0	0
0	11,793	0	0	0	0
<u>\$224,263</u>	<u>\$286,199</u>	<u>\$346,234</u>	<u>\$38,069</u>	<u>\$294,265</u>	<u>\$23,441</u>
\$59,902	\$1,841	\$735	\$1,668	\$1,080	\$0
0	0	0	0	0	0
0	6,205	5,348	0	0	0
0	1,015	166	0	0	0
0	0	0	0	0	0
251	3,632	997	0	352	0
<u>60,153</u>	<u>12,693</u>	<u>7,246</u>	<u>1,668</u>	<u>1,432</u>	<u>0</u>
22,189	11,398	20,030	299	280	0
0	11,793	0	0	0	0
0	0	0	0	0	0
141,921	250,315	318,958	36,102	292,553	23,441
<u>164,110</u>	<u>273,506</u>	<u>338,988</u>	<u>36,401</u>	<u>292,833</u>	<u>23,441</u>
<u>\$224,263</u>	<u>\$286,199</u>	<u>\$346,234</u>	<u>\$38,069</u>	<u>\$294,265</u>	<u>\$23,441</u>

(continued)

**City of Brunswick, Ohio**  
*Combining Balance Sheet*  
*All Special Revenue Funds (continued)*  
*December 31, 2000*

	<u>Law Enforcement</u>	<u>Community Recreation Center</u>	<u>Revolving Loan</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$25,955	\$22,585	\$0
Cash and Cash Equivalents in Segregated Accounts	0	0	343,825
Receivables:			
Taxes	0	0	0
Accounts	0	0	0
Due from Other Funds	0	0	0
Loans	0	0	126,373
Intergovernmental	0	0	0
Materials and Supplies Inventory	<u>0</u>	<u>2,869</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$25,955</u></u>	<u><u>\$25,454</u></u>	<u><u>\$470,198</u></u>
<b>Liabilities</b>			
Accounts Payable	\$471	\$25,089	\$0
Contracts Payable	0	0	0
Accrued Wages and Benefits	0	9,607	0
Compensated Absences Payable	0	0	0
Due to Other Funds	0	0	0
Intergovernmental Payable	<u>0</u>	<u>6,851</u>	<u>0</u>
<i>Total Liabilities</i>	<u>471</u>	<u>41,547</u>	<u>0</u>
<b>Fund Equity</b>			
Fund Balances (Deficit):			
Reserved for Encumbrances	0	3,684	0
Reserved for Inventory	0	2,869	0
Reserved for Loans Receivable	0	0	126,373
Unreserved, Undesignated	<u>25,484</u>	<u>(22,646)</u>	<u>343,825</u>
<i>Total Fund Equity (Deficit)</i>	<u>25,484</u>	<u>(16,093)</u>	<u>470,198</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$25,955</u></u>	<u><u>\$25,454</u></u>	<u><u>\$470,198</u></u>



<u>Court Computerization</u>	<u>Totals</u>
\$38,378	\$2,124,381
0	343,825
0	399,782
0	75,316
0	240
0	126,373
0	160,040
<u>0</u>	<u>62,497</u>
<u>\$38,378</u>	<u>\$3,292,454</u>
\$0	\$130,983
0	3,643
0	77,370
0	3,431
0	240
<u>233</u>	<u>38,726</u>
<u>233</u>	<u>254,393</u>
0	79,014
0	62,497
0	126,373
<u>38,145</u>	<u>2,770,177</u>
<u>38,145</u>	<u>3,038,061</u>
<u>\$38,378</u>	<u>\$3,292,454</u>

**City of Brunswick, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds  
For the Year Ended December 31, 2000*

	Street Repair and Maintenance	Fire	Police
<b>Revenues</b>			
Municipal Income Tax	\$925,096	\$1,976,157	\$933,185
Permissive Motor Vehicle License Tax	147,199	0	0
Charges for Services	0	224,925	0
Licenses, Permits and Fees	2,130	0	0
Fines and Forfeitures	0	0	0
Intergovernmental	829,502	1,176	0
Interest	0	0	0
Sales	0	0	0
Other	4,854	467	0
<i>Total Revenues</i>	<u>1,908,781</u>	<u>2,202,725</u>	<u>933,185</u>
<b>Expenditures</b>			
Current:			
General Government	0	0	0
Security of Persons and Property	0	1,781,561	976,285
Public Health Services	0	0	0
Transportation	1,679,919	0	0
Community Environment	0	0	0
Leisure Time Activities	0	0	0
Debt Service:			
Principal Retirement	10,000	0	0
<i>Total Expenditures</i>	<u>1,689,919</u>	<u>1,781,561</u>	<u>976,285</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>218,862</u>	<u>421,164</u>	<u>(43,100)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	0	0	0
Operating Transfers In	0	0	0
Operating Transfers Out	(446,380)	(670,000)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(446,380)</u>	<u>(670,000)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(227,518)	(248,836)	(43,100)
<i>Fund Balances (Deficit) Beginning of Year</i>	737,294	1,057,015	136,393
Increase (Decrease) in Reserve for Inventory	(20,050)	(150)	0
<i>Fund Balances (Deficit) End of Year</i>	<u>\$489,726</u>	<u>\$808,029</u>	<u>\$93,293</u>

Brunswick Transit Alternative	Parks	Cable T. V.	State Highway	Drug Enforcement	Waterworks Improvement
\$128,083	\$439,146	\$0	\$0	\$0	\$0
0	0	0	11,145	0	0
8,678	1,653	0	0	0	217,545
0	0	221,255	0	0	0
0	0	0	0	0	0
204,221	0	0	67,258	77,629	0
0	0	0	0	0	0
0	0	0	0	0	0
0	1,513	130,000	0	0	0
<u>340,982</u>	<u>442,312</u>	<u>351,255</u>	<u>78,403</u>	<u>77,629</u>	<u>217,545</u>
0	0	0	0	0	0
0	0	0	0	77,629	0
0	0	0	0	0	93,615
271,985	0	0	76,507	0	0
0	0	172,321	0	0	0
0	389,566	0	0	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>271,985</u>	<u>389,566</u>	<u>172,321</u>	<u>76,507</u>	<u>77,629</u>	<u>93,615</u>
68,997	52,746	178,934	1,896	0	123,930
3,638	0	0	0	0	0
0	0	0	27,359	0	0
<u>0</u>	<u>(10,585)</u>	<u>(17,000)</u>	<u>(23,000)</u>	<u>0</u>	<u>(4,000)</u>
<u>3,638</u>	<u>(10,585)</u>	<u>(17,000)</u>	<u>4,359</u>	<u>0</u>	<u>(4,000)</u>
72,635	42,161	161,934	6,255	0	119,930
91,475	228,074	177,054	30,146	0	172,903
<u>0</u>	<u>3,271</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<u>\$164,110</u>	<u>\$273,506</u>	<u>\$338,988</u>	<u>\$36,401</u>	<u>\$0</u>	<u>\$292,833</u>

(continued)

**City of Brunswick, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Special Revenue Funds (continued)  
For the Year Ended December 31, 2000*

	Enforcement and Education	Law Enforcement	Community Recreation Center
<b>Revenues</b>			
Municipal Income Tax	\$0	\$0	\$0
Permissive Motor Vehicle License Tax	0	0	0
Charges for Services	0	0	904,513
Licenses, Permits and Fees	0	0	0
Fines and Forfeitures	4,667	1,356	0
Intergovernmental	0	0	0
Interest	0	0	0
Sales	0	0	27,852
Other	0	0	8,897
	<hr/>	<hr/>	<hr/>
<i>Total Revenues</i>	4,667	1,356	941,262
	<hr/>	<hr/>	<hr/>
<b>Expenditures</b>			
Current:			
General Government	0	0	0
Security of Persons and Property	0	471	0
Public Health Services	0	0	0
Transportation	0	0	0
Community Environment	0	0	0
Leisure Time Activities	0	0	1,034,605
Debt Service:			
Principal Retirement	0	0	0
	<hr/>	<hr/>	<hr/>
<i>Total Expenditures</i>	0	471	1,034,605
	<hr/>	<hr/>	<hr/>
<i>Excess of Revenues Over (Under) Expenditures</i>	4,667	885	(93,343)
	<hr/>	<hr/>	<hr/>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	0	0	0
Operating Transfers In	0	0	117,426
Operating Transfers Out	0	0	(21,265)
	<hr/>	<hr/>	<hr/>
<i>Total Other Financing Sources (Uses)</i>	0	0	96,161
	<hr/>	<hr/>	<hr/>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	4,667	885	2,818
	<hr/>	<hr/>	<hr/>
<i>Fund Balances (Deficit) Beginning of Year</i>	18,774	24,599	(18,520)
	<hr/>	<hr/>	<hr/>
Increase (Decrease) in Reserve for Inventory	0	0	(391)
	<hr/>	<hr/>	<hr/>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$23,441</u>	<u>\$25,484</u>	<u>(\$16,093)</u>

<u>Revolving Loan</u>	<u>Court Computerization</u>	<u>Totals</u>
\$0	\$0	\$4,401,667
0	0	158,344
0	0	1,357,314
0	0	223,385
0	44,188	50,211
0	0	1,179,786
25,182	0	25,182
0	0	27,852
0	0	145,731
<u>25,182</u>	<u>44,188</u>	<u>7,569,472</u>
0	29,141	29,141
0	0	2,835,946
0	0	93,615
0	0	2,028,411
0	0	172,321
0	0	1,424,171
0	0	10,000
0	29,141	6,593,605
<u>25,182</u>	<u>15,047</u>	<u>975,867</u>
0	0	3,638
0	0	144,785
0	(1,040)	(1,193,270)
0	(1,040)	(1,044,847)
25,182	14,007	(68,980)
445,016	24,138	3,124,361
0	0	(17,320)
<u>\$470,198</u>	<u>\$38,145</u>	<u>\$3,038,061</u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Street Repair and Maintenance Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Municipal Income Tax	\$945,000	\$925,076	(\$19,924)
Permissive Motor Vehicle License Tax	145,000	147,199	2,199
Licenses, Permits and Fees	1,800	2,130	330
Intergovernmental	845,000	819,173	(25,827)
Other	14,500	15,341	841
<i>Total Revenues</i>	<u>1,951,300</u>	<u>1,908,919</u>	<u>(42,381)</u>
<b>Expenditures</b>			
Current:			
Transportation:			
Street Repair and Maintenance:			
Salaries and Wages	667,260	657,073	10,187
Fringe Benefits	277,470	258,809	18,661
Purchased Services	475,480	460,012	15,468
Materials and Supplies	210,217	178,851	31,366
Capital Outlay	133,212	105,323	27,889
Other	6,000	1,797	4,203
Total Street Repair and Maintenance	1,769,639	1,661,865	107,774
Debt Service:			
Principal Retirement	10,000	10,000	0
<i>Total Expenditures</i>	<u>1,779,639</u>	<u>1,671,865</u>	<u>107,774</u>
<i>Excess of Revenues Over Expenditures</i>	171,661	237,054	65,393
<b>Other Financing Uses</b>			
Operating Transfers Out	(446,380)	(446,380)	0
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(274,719)	(209,326)	65,393
<i>Fund Balance Beginning of Year</i>	445,398	445,398	0
Prior Year Encumbrances Appropriated	101,959	101,959	0
<i>Fund Balance End of Year</i>	<u>\$272,638</u>	<u>\$338,031</u>	<u>\$65,393</u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Fire Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Municipal Income Tax	\$2,003,400	\$1,978,985	(\$24,415)
Charges for Services	260,000	224,925	(35,075)
Intergovernmental	2,100	2,095	(5)
Other	1,500	467	(1,033)
<i>Total Revenues</i>	<u>2,267,000</u>	<u>2,206,472</u>	<u>(60,528)</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Fire:			
Salaries and Wages	1,119,760	1,068,592	51,168
Fringe Benefits	350,150	341,912	8,238
Purchased Services	190,648	161,758	28,890
Materials and Supplies	48,886	41,812	7,074
Capital Outlay	206,000	138,052	67,948
Other	27,550	22,844	4,706
<i>Total Expenditures</i>	<u>1,942,994</u>	<u>1,774,970</u>	<u>168,024</u>
<i>Excess of Revenues Over Expenditures</i>	324,006	431,502	107,496
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(670,000)</u>	<u>(670,000)</u>	<u>0</u>
<i>Excess of Revenues Under Expenditures and Other Financing Uses</i>	(345,994)	(238,498)	107,496
<i>Fund Balance Beginning of Year</i>	888,829	888,829	0
Prior Year Encumbrances Appropriated	<u>28,634</u>	<u>28,634</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$571,469</u></u>	<u><u>\$678,965</u></u>	<u><u>\$107,496</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Police Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Municipal Income Tax	\$945,000	\$925,076	(\$19,924)
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Police:			
Salaries and Wages	<u>945,000</u>	<u>976,285</u>	<u>(31,285)</u>
<i>Excess of Revenues Under Expenditures</i>	0	(51,209)	(51,209)
<i>Fund Balance Beginning of Year</i>	<u>60,406</u>	<u>60,406</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$60,406</u></u>	<u><u>\$9,197</u></u>	<u><u>(\$51,209)</u></u>



**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Brunswick Transit Alternative Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Municipal Income Tax	\$130,000	\$126,971	(\$3,029)
Charges for Services	10,500	8,678	(1,822)
Intergovernmental	<u>213,500</u>	<u>164,704</u>	<u>(48,796)</u>
<i>Total Revenues</i>	<u>354,000</u>	<u>300,353</u>	<u>(53,647)</u>
<b>Expenditures</b>			
Current:			
Transportation:			
Brunswick Transit Alternative:			
Salaries and Wages	13,760	13,757	3
Fringe Benefits	3,685	3,531	154
Purchased Services	380,837	357,626	23,211
Materials and Supplies	2,000	1,611	389
Capital Outlay	<u>11,000</u>	<u>0</u>	<u>11,000</u>
<i>Total Expenditures</i>	<u>411,282</u>	<u>376,525</u>	<u>34,757</u>
<i>Excess of Revenues Under Expenditures</i>	(57,282)	(76,172)	(18,890)
<b>Other Financing Sources</b>			
Sale of Fixed Assets	<u>3,638</u>	<u>3,638</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(53,644)	(72,534)	(18,890)
<i>Fund Balance Beginning of Year</i>	35,373	35,373	0
Prior Year Encumbrances Appropriated	<u>89,187</u>	<u>89,187</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$70,916</u></u>	<u><u>\$52,026</u></u>	<u><u>(\$18,890)</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Parks Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Municipal Income Tax	\$445,000	\$435,330	(\$9,670)
Charges for Services	1,900	1,653	(247)
Other	<u>1,650</u>	<u>1,513</u>	<u>(137)</u>
<i>Total Revenues</i>	<u>448,550</u>	<u>438,496</u>	<u>(10,054)</u>
<b>Expenditures</b>			
Current:			
Leisure Time Activities:			
Parks:			
Salaries and Wages	209,585	193,077	16,508
Fringe Benefits	90,569	89,142	1,427
Purchased Services	66,300	62,052	4,248
Materials and Supplies	25,300	22,244	3,056
Capital Outlay	38,100	27,647	10,453
Other	<u>1,500</u>	<u>824</u>	<u>676</u>
<i>Total Expenditures</i>	<u>431,354</u>	<u>394,986</u>	<u>36,368</u>
<i>Excess of Revenues Over Expenditures</i>	17,196	43,510	26,314
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(10,585)</u>	<u>(10,585)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	6,611	32,925	26,314
<i>Fund Balance Beginning of Year</i>	<u>190,509</u>	<u>190,509</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$197,120</u>	<u>\$223,434</u>	<u>\$26,314</u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Cable T. V. Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Licenses, Permits and Fees	\$217,000	\$216,372	(\$628)
Other	<u>122,500</u>	<u>130,000</u>	<u>7,500</u>
<i>Total Revenues</i>	<u>339,500</u>	<u>346,372</u>	<u>6,872</u>
<b>Expenditures</b>			
Current:			
Community Environment:			
Cable T. V.:			
Salaries and Wages	72,350	70,881	1,469
Fringe Benefits	29,080	24,125	4,955
Purchased Services	10,450	8,410	2,040
Materials and Supplies	4,150	3,318	832
Capital Outlay	96,501	79,633	16,868
Other	<u>2,500</u>	<u>837</u>	<u>1,663</u>
<i>Total Expenditures</i>	<u>215,031</u>	<u>187,205</u>	<u>27,826</u>
<i>Excess of Revenues Over Expenditures</i>	124,469	159,167	34,698
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(17,000)</u>	<u>(17,000)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	107,469	142,167	34,698
<i>Fund Balance Beginning of Year</i>	115,578	115,578	0
Prior Year Encumbrances Appropriated	<u>11,501</u>	<u>11,501</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$234,548</u></u>	<u><u>\$269,246</u></u>	<u><u>\$34,698</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*State Highway Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Permissive Motor Vehicle License Tax	\$13,000	\$11,935	(\$1,065)
Intergovernmental	<u>68,500</u>	<u>66,420</u>	<u>(2,080)</u>
<i>Total Revenues</i>	<u>81,500</u>	<u>78,355</u>	<u>(3,145)</u>
<b>Expenditures</b>			
Current:			
Transportation:			
State Highway:			
Salaries and Wages	22,500	22,500	0
Purchased Services	38,958	33,111	5,847
Materials and Supplies	<u>20,000</u>	<u>20,000</u>	<u>0</u>
<i>Total Expenditures</i>	<u>81,458</u>	<u>75,611</u>	<u>5,847</u>
<i>Excess of Revenues Over Expenditures</i>	<u>42</u>	<u>2,744</u>	<u>2,702</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	29,000	27,359	(1,641)
Operating Transfers Out	<u>(23,000)</u>	<u>(23,000)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>6,000</u>	<u>4,359</u>	<u>(1,641)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	6,042	7,103	1,061
<i>Fund Balance Beginning of Year</i>	24,259	24,259	0
Prior Year Encumbrances Appropriated	<u>608</u>	<u>608</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,909</u></u>	<u><u>\$31,970</u></u>	<u><u>\$1,061</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Drug Enforcement Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$77,629	\$77,629	\$0
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Drug Enforcement:			
Purchased Services	<u>77,629</u>	<u>77,629</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$0</u></u>	<u><u>\$0</u></u>	<u><u>\$0</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Waterworks Improvement Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	<u>\$218,006</u>	<u>\$219,798</u>	<u>\$1,792</u>
<b>Expenditures</b>			
Current:			
Public Health Services:			
Waterworks Improvement:			
Salaries and Wages	28,535	24,437	4,098
Fringe Benefits	4,777	4,632	145
Purchased Services	56,875	50,223	6,652
Materials and Supplies	2,000	1,019	981
Capital Outlay	32,000	5,000	27,000
Other	<u>10,828</u>	<u>8,327</u>	<u>2,501</u>
<i>Total Expenditures</i>	<u>135,015</u>	<u>93,639</u>	<u>41,376</u>
<i>Excess of Revenues Over Expenditures</i>	82,991	126,159	43,168
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(4,000)</u>	<u>(4,000)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	78,991	122,159	43,168
<i>Fund Balance Beginning of Year</i>	<u>152,387</u>	<u>152,387</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$231,378</u></u>	<u><u>\$274,546</u></u>	<u><u>\$43,168</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Enforcement and Education Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	\$6,000	\$4,667	(\$1,333)
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Enforcement and Education:			
Capital Outlay	<u>7,000</u>	<u>0</u>	<u>7,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(1,000)	4,667	5,667
<i>Fund Balance Beginning of Year</i>	<u>18,774</u>	<u>18,774</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,774</u></u>	<u><u>\$23,441</u></u>	<u><u>\$5,667</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Law Enforcement Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	<u>\$5,000</u>	<u>\$1,356</u>	<u>(\$3,644)</u>
<b>Expenditures</b>			
Current:			
Security of Persons and Property:			
Law Enforcement:			
Capital Outlay	10,000	0	10,000
Other	<u>1,000</u>	<u>0</u>	<u>1,000</u>
<i>Total Expenditures</i>	<u>11,000</u>	<u>0</u>	<u>11,000</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(6,000)	1,356	7,356
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(1,500)</u>	<u>0</u>	<u>(1,500)</u>
<i>Excess of Revenues Over (Under) Expenditures and Other Financing Uses</i>	(7,500)	1,356	5,856
<i>Fund Balance Beginning of Year</i>	<u>24,599</u>	<u>24,599</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$17,099</u></u>	<u><u>\$25,955</u></u>	<u><u>\$5,856</u></u>



**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Recreation Center Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Charges for Services	\$918,924	\$904,513	(\$14,411)
Sales	41,500	27,852	(13,648)
Other	8,700	8,897	197
<i>Total Revenues</i>	<u>969,124</u>	<u>941,262</u>	<u>(27,862)</u>
<b>Expenditures</b>			
Current:			
Leisure Time Activities:			
Recreation Center:			
Salaries and Wages	416,965	408,662	8,303
Fringe Benefits	113,735	111,390	2,345
Purchased Services	361,451	333,936	27,515
Materials and Supplies	88,100	75,077	13,023
Capital Outlay	4,500	3,411	1,089
Other	11,718	11,427	291
<i>Total Expenditures</i>	<u>996,468</u>	<u>943,903</u>	<u>52,565</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	<u>(27,344)</u>	<u>(2,641)</u>	<u>24,703</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	115,600	40,000	(75,600)
Operating Transfers Out	(21,265)	(21,265)	0
<i>Total Other Financing Sources (Uses)</i>	<u>94,335</u>	<u>18,735</u>	<u>(75,600)</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures and Other Financing Uses</i>	66,991	16,094	(50,897)
<i>Fund Balance Beginning of Year</i>	308	308	0
Prior Year Encumbrances Appropriated	<u>2,399</u>	<u>2,399</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$69,698</u></u>	<u><u>\$18,801</u></u>	<u><u>(\$50,897)</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Court Computerization Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Fines and Forfeitures	<u>\$43,500</u>	<u>\$44,188</u>	<u>\$688</u>
<b>Expenditures</b>			
Current:			
General Government:			
Court Computerization:			
Salaries and Wages	20,600	20,379	221
Fringe Benefits	5,320	4,924	396
Purchased Services	3,600	3,205	395
Materials and Supplies	400	400	0
Capital Outlay	5,600	0	5,600
Other	<u>350</u>	<u>0</u>	<u>350</u>
<i>Total Expenditures</i>	<u>35,870</u>	<u>28,908</u>	<u>6,962</u>
<i>Excess of Revenues Over Expenditures</i>	7,630	15,280	7,650
<b>Other Financing Uses</b>			
Operating Transfers Out	<u>(1,040)</u>	<u>(1,040)</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures and Other Financing Uses</i>	6,590	14,240	7,650
<i>Fund Balance Beginning of Year</i>	<u>24,138</u>	<u>24,138</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$30,728</u></u>	<u><u>\$38,378</u></u>	<u><u>\$7,650</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Municipal Income Tax	\$4,468,400	\$4,391,438	(\$76,962)
Permissive Motor Vehicle License Tax	158,000	159,134	1,134
Charges for Services	1,409,330	1,359,567	(49,763)
Licenses, Permits and Fees	218,800	218,502	(298)
Fines and Forfeitures	54,500	50,211	(4,289)
Intergovernmental	1,206,729	1,130,021	(76,708)
Sales	41,500	27,852	(13,648)
Other	148,850	156,218	7,368
	<u>7,706,109</u>	<u>7,492,943</u>	<u>(213,166)</u>
<b>Total Revenues</b>			
<b>Expenditures</b>			
Current:			
General Government:			
Court Computerization Fund	<u>35,870</u>	<u>28,908</u>	<u>6,962</u>
Security of Persons and Property:			
Fire Fund	1,942,994	1,774,970	168,024
Police Fund	945,000	976,285	(31,285)
Drug Enforcement Fund	77,629	77,629	0
Enforcement and Education Fund	7,000	0	7,000
Law Enforcement Fund	<u>11,000</u>	<u>0</u>	<u>11,000</u>
	<u>2,983,623</u>	<u>2,828,884</u>	<u>154,739</u>
<b>Total Security of Persons and Property</b>			
Public Health Services:			
Waterworks Improvement Fund	<u>135,015</u>	<u>93,639</u>	<u>41,376</u>
Transportation:			
Street Repair and Maintenance Fund	1,769,639	1,661,865	107,774
Brunswick Transit Alternative Fund	411,282	376,525	34,757
State Highway Fund	<u>81,458</u>	<u>75,611</u>	<u>5,847</u>
	<u>\$2,262,379</u>	<u>\$2,114,001</u>	<u>\$148,378</u>
<b>Total Transportation</b>			(continued)

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Special Revenue Funds (continued)*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
Community Environment:			
Cable T. V. Fund	\$215,031	\$187,205	\$27,826
Leisure Time Activities:			
Parks Fund	431,354	394,986	36,368
Community Recreation Center Fund	996,468	943,903	52,565
Total Leisure Time Activities	1,427,822	1,338,889	88,933
Debt Service:			
Principal Retirement:			
Street Repair and Maintenance Fund	10,000	10,000	0
<i>Total Expenditures</i>	<u>7,069,740</u>	<u>6,601,526</u>	<u>468,214</u>
<i>Excess of Revenues Over Expenditures</i>	<u>636,369</u>	<u>891,417</u>	<u>255,048</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	3,638	3,638	0
Operating Transfers In	144,600	67,359	(77,241)
Operating Transfers Out	(1,194,770)	(1,193,270)	1,500
<i>Total Other Financing Sources (Uses)</i>	<u>(1,046,532)</u>	<u>(1,122,273)</u>	<u>(75,741)</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(410,163)	(230,856)	179,307
<i>Fund Balances Beginning of Year</i>	1,980,558	1,980,558	0
Prior Year Encumbrances Appropriated	234,288	234,288	0
<i>Fund Balances End of Year</i>	<u><u>\$1,804,683</u></u>	<u><u>\$1,983,990</u></u>	<u><u>\$179,307</u></u>

## Debt Service Funds

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The debt service funds are used to account for the accumulation of financial resources for, and the payment of, general long-term debt principal, interest, and related costs.

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***General Obligation Bond Retirement Fund*** To account for tax levies that are utilized for the repayment of general obligation bonds of the City.

***Special Assessment Bond Retirement Fund*** To account for the collection of special assessments levied against benefitted properties for the payment of special assessment bonds and related interest.

**City of Brunswick, Ohio**  
*Combining Balance Sheet*  
*All Debt Service Funds*  
*December 31, 2000*

	<u>General Obligation Bond Retirement</u>	<u>Special Assessment Bond Retirement</u>	<u>Totals</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$632,736	\$525,965	\$1,158,701
Cash and Cash Equivalents with Fiscal Agents	22,922	647	23,569
Investments	47,983	0	47,983
Receivables:			
Taxes	403,053	0	403,053
Special Assessments	0	3,098,629	3,098,629
Accrued Interest	19,672	9,866	29,538
<i>Total Assets</i>	<u>\$1,126,366</u>	<u>\$3,635,107</u>	<u>\$4,761,473</u>
<b>Liabilities</b>			
Accounts Payable	\$930	\$0	\$930
Intergovernmental Payable	259	0	259
Deferred Revenue	396,457	3,098,629	3,495,086
Matured Bonds Payable	20,000	0	20,000
Matured Interest Payable	2,922	647	3,569
<i>Total Liabilities</i>	420,568	3,099,276	3,519,844
<b>Fund Equity</b>			
Fund Balances:			
Unreserved, Undesignated	705,798	535,831	1,241,629
<i>Total Liabilities and Fund Equity</i>	<u>\$1,126,366</u>	<u>\$3,635,107</u>	<u>\$4,761,473</u>

**City of Brunswick, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Debt Service Funds  
For the Year Ended December 31, 2000*

	General Obligation Bond Retirement	Special Assessment Bond Retirement	Totals
<b>Revenues</b>			
Property and Other Taxes	\$427,027	\$0	\$427,027
Municipal Income Tax	108,833	0	108,833
Intergovernmental	56,691	0	56,691
Special Assessments	0	427,356	427,356
Interest	59,334	32,124	91,458
Other	11,469	0	11,469
<i>Total Revenues</i>	<u>663,354</u>	<u>459,480</u>	<u>1,122,834</u>
<b>Expenditures</b>			
Current:			
General Government	10,935	4,993	15,928
Debt Service:			
Principal Retirement	369,818	161,899	531,717
Interest and Fiscal Charges	277,849	150,136	427,985
<i>Total Expenditures</i>	<u>658,602</u>	<u>317,028</u>	<u>975,630</u>
<i>Excess of Revenues Over Expenditures</i>	4,752	142,452	147,204
<b>Other Financing Sources</b>			
Operating Transfers In	<u>0</u>	<u>1,500</u>	<u>1,500</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	4,752	143,952	148,704
<i>Fund Balances Beginning of Year</i>	701,046	531,365	1,232,411
Residual Equity Transfers	<u>0</u>	<u>(139,486)</u>	<u>(139,486)</u>
<i>Fund Balances End of Year</i>	<u>\$705,798</u>	<u>\$535,831</u>	<u>\$1,241,629</u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*General Obligation Bond Retirement Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property and Other Taxes	\$429,372	\$429,371	(\$1)
Municipal Income Tax	110,000	108,833	(1,167)
Intergovernmental	56,870	56,691	(179)
Interest	37,000	44,297	7,297
Other	13,785	11,469	(2,316)
<i>Total Revenues</i>	<u>647,027</u>	<u>650,661</u>	<u>3,634</u>
<b>Expenditures</b>			
Current:			
General Government	<u>16,100</u>	<u>9,746</u>	<u>6,354</u>
Debt Service:			
Principal Retirement:			
Library	60,000	60,000	0
Community Recreation Center	225,000	225,000	0
Hadcock Road Improvement	18,000	18,000	0
Center Road Improvement	7,000	6,818	182
City Hall Expansion	<u>60,000</u>	<u>60,000</u>	<u>0</u>
Total Principal Retirement	<u>370,000</u>	<u>369,818</u>	<u>182</u>
Interest and Fiscal Charges:			
Library	4,125	4,125	0
Community Recreation Center	195,500	195,485	15
Hadcock Road Improvement	6,660	6,660	0
Center Road Improvement	3,715	3,682	33
City Hall Expansion	<u>67,900</u>	<u>67,897</u>	<u>3</u>
Total Interest and Fiscal Charges	<u>\$277,900</u>	<u>\$277,849</u>	<u>\$51</u>

(continued)



**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 General Obligation Bond Retirement Fund (continued)  
 For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Total Expenditures</i>	<u>\$664,000</u>	<u>\$657,413</u>	<u>\$6,587</u>
<i>Excess of Revenues Under Expenditures</i>	(16,973)	(6,752)	10,221
<i>Fund Balance Beginning of Year</i>	<u>687,471</u>	<u>687,471</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$670,498</u></u>	<u><u>\$680,719</u></u>	<u><u>\$10,221</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Special Assessment Bond Retirement Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Special Assessments	\$434,063	\$427,356	(\$6,707)
Interest	<u>28,914</u>	<u>25,945</u>	<u>(2,969)</u>
<i>Total Revenues</i>	<u>462,977</u>	<u>453,301</u>	<u>(9,676)</u>
<b>Expenditures</b>			
Current:			
General Government	<u>7,495</u>	<u>4,993</u>	<u>2,502</u>
Debt Service:			
Principal Retirement:			
Grafton Road Improvement	2,800	2,717	83
Hadcock Road Improvement	11,000	11,000	0
Industrial Parkway	35,000	35,000	0
Industrial Parkway Phase II	45,000	45,000	0
Laurel Road Improvement	20,000	20,000	0
Center Road Improvement	8,190	8,182	8
Cross Creek Improvement	27,000	27,000	0
Carpenter Road Improvement	3,000	3,000	0
Laurel Road West Waterline	<u>10,000</u>	<u>10,000</u>	<u>0</u>
Total Principal Retirement	<u>161,990</u>	<u>161,899</u>	<u>91</u>
Interest and Fiscal Charges:			
Sleepy Hollow-McKinley Road	0	0	0
Grafton Road Improvement	3,180	2,969	211
Hadcock Road Improvement	2,650	2,613	37
Industrial Parkway	65,600	65,588	12
Industrial Parkway Phase II	11,300	11,281	19
Laurel Road Improvement	11,950	11,931	19
Center Road Improvement	4,420	4,418	2
Cross Creek Improvement	31,600	31,579	21
Carpenter Road Improvement	3,600	3,519	81
Laurel Road West Waterline	<u>16,250</u>	<u>16,238</u>	<u>12</u>
Total Interest and Fiscal Charges	<u>\$150,550</u>	<u>\$150,136</u>	<u>\$414</u>

(continued)

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes  
 In Fund Balance - Budget (Non-GAAP Basis) and Actual  
 Special Assessment Bond Retirement Fund (continued)  
 For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<i>Total Expenditures</i>	<u>\$320,035</u>	<u>\$317,028</u>	<u>\$3,007</u>
<i>Excess of Revenues Over Expenditures</i>	142,942	136,273	(6,669)
<b>Other Financing Sources:</b>			
Operating Transfers In	<u>1,500</u>	<u>1,500</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	144,442	137,773	(6,669)
<i>Fund Balance Beginning of Year</i>	527,678	527,678	0
Residual Equity Transfers	<u>(139,486)</u>	<u>(139,486)</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$532,634</u></u>	<u><u>\$525,965</u></u>	<u><u>(\$6,669)</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Debt Service Funds*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Property and Other Taxes	\$429,372	\$429,371	(\$1)
Municipal Income Tax	110,000	108,833	(1,167)
Intergovernmental	56,870	56,691	(179)
Special Assessments	434,063	427,356	(6,707)
Interest	65,914	70,242	4,328
Other	<u>13,785</u>	<u>11,469</u>	<u>(2,316)</u>
<i>Total Revenues</i>	<u>1,110,004</u>	<u>1,103,962</u>	<u>(6,042)</u>
<b>Expenditures</b>			
Current:			
General Government:			
General Obligation Bond Retirement Fund	16,100	9,746	6,354
Special Assessment Bond Retirement Fund	<u>7,495</u>	<u>4,993</u>	<u>2,502</u>
Total General Government	<u>23,595</u>	<u>14,739</u>	<u>8,856</u>
Debt Service:			
Principal Retirement:			
General Obligation Bond Retirement Fund	370,000	369,818	182
Special Assessment Bond Retirement Fund	<u>161,990</u>	<u>161,899</u>	<u>91</u>
Total Principal Retirement	<u>531,990</u>	<u>531,717</u>	<u>273</u>
Interest and Fiscal Charges:			
General Obligation Bond Retirement Fund	277,900	277,849	51
Special Assessment Bond Retirement Fund	<u>150,550</u>	<u>150,136</u>	<u>414</u>
Total Interest and Fiscal Charges	<u>428,450</u>	<u>427,985</u>	<u>465</u>
Total Debt Service	<u>960,440</u>	<u>959,702</u>	<u>738</u>
<i>Total Expenditures</i>	<u>984,035</u>	<u>974,441</u>	<u>9,594</u>
<i>Excess of Revenues Over Expenditures</i>	\$125,969	\$129,521	\$3,552 (continued)

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Debt Service Funds (continued)*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Other Financing Sources</b>			
Operating Transfers In	<u>\$1,500</u>	<u>\$1,500</u>	<u>\$0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	127,469	131,021	3,552
<i>Fund Balances Beginning of Year</i>	1,215,149	1,215,149	0
Residual Equity Transfers	<u>(139,486)</u>	<u>(139,486)</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$1,203,132</u></u>	<u><u>\$1,206,684</u></u>	<u><u>\$3,552</u></u>

## Capital Projects Funds

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Capital projects funds account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by proprietary funds).

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***Bus Garage Construction Fund*** To account for the construction of the bus garage financed with monies received from the State.

***Fire Station Construction Fund*** To account for the construction of the fire station financed by tax monies.

***Service Garage Addition Fund*** To account for the construction of the service garage financed by tax monies.

***Capital Projects Fund*** To account for the various capital projects of the City financed by tax monies.

***Traffic Control Equipment Fund*** To account for transfers from the street maintenance and repair special revenue fund and from the state highway special revenue fund for the purchase of traffic control equipment.

***Capital Replacement Fund*** To account for transfers from various other funds of the City to provide for the future replacement of equipment.

***Brunswick Lake Construction Fund*** To account for the purchase and improvements to the Brunswick Lake site financed by the proceeds of bonds and advances from the general fund.

***Road Improvement Fund*** To account for transfers and grant monies used for improvements to various City roads.

***Storm Sewer Fund*** To account for transfers and grant monies used for improvements to various City storm sewers.

***Parks Development Fund*** To account for the acquisition and development of various City Parks.

***Community Development Block Grant Fund*** To account for grant monies used for various capital projects of the City.

**City of Brunswick, Ohio**  
*Combining Balance Sheet*  
*All Capital Projects Funds*  
*December 31, 2000*

	<u>Bus Garage Construction</u>	<u>Fire Station Construction</u>	<u>Service Garage Addition</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$4,041	\$2,160,823	\$60,373
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Taxes	0	0	0
Accrued Interest	0	20,676	0
Intergovernmental	0	0	0
Assets Held for Resale	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$4,041</u></u>	<u><u>\$2,181,499</u></u>	<u><u>\$60,373</u></u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$0
Contracts Payable	0	1,108	32,908
Retainage Payable	0	0	0
Advances from Other Funds	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>0</u>	<u>1,108</u>	<u>32,908</u>
<b>Fund Equity</b>			
Fund Balances (Deficit):			
Reserved for Encumbrances	0	118,415	19,372
Reserved for Assets Held for Resale	0	0	0
Unreserved, Undesignated	<u>4,041</u>	<u>2,061,976</u>	<u>8,093</u>
<i>Total Fund Equity</i>	<u>4,041</u>	<u>2,180,391</u>	<u>27,465</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$4,041</u></u>	<u><u>\$2,181,499</u></u>	<u><u>\$60,373</u></u> (continued)

**City of Brunswick, Ohio**  
*Combining Balance Sheet*  
*All Capital Projects Funds (continued)*  
*December 31, 2000*

	<u>Capital Projects</u>	<u>Traffic Control Equipment</u>	<u>Capital Replacement</u>
<b>Assets</b>			
Equity in Pooled Cash and Cash Equivalents	\$204,898	\$201,359	\$2,607,340
Cash and Cash Equivalents in Segregated Accounts	0	0	0
Receivables:			
Taxes	15,165	0	0
Accrued Interest	0	0	0
Intergovernmental	0	0	0
Assets Held for Resale	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$220,063</u></u>	<u><u>\$201,359</u></u>	<u><u>\$2,607,340</u></u>
<b>Liabilities</b>			
Accounts Payable	\$0	\$0	\$1,414
Contracts Payable	0	0	0
Retainage Payable	0	0	0
Advances from Other Funds	0	0	0
Interfund Payable	0	0	0
Intergovernmental Payable	<u>162</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>162</u>	<u>0</u>	<u>1,414</u>
<b>Fund Equity</b>			
Fund Balances (Deficit):			
Reserved for Encumbrances	0	4,263	33,901
Reserved for Assets Held for Resale	0	0	0
Unreserved, Undesignated	<u>219,901</u>	<u>197,096</u>	<u>2,572,025</u>
<i>Total Fund Equity</i>	<u>219,901</u>	<u>201,359</u>	<u>2,605,926</u>
<i>Total Liabilities and Fund Equity</i>	<u><u>\$220,063</u></u>	<u><u>\$201,359</u></u>	<u><u>\$2,607,340</u></u>



<u>Brunswick Lake Construction</u>	<u>Road Improvement</u>	<u>Storm Sewer</u>	<u>Parks Development</u>	<u>Community Development Block Grant</u>	<u>Totals</u>
\$390,501	\$974,632	\$137,753	\$662,732	\$44,136	\$7,448,588
0	0	9,044	0	3,027	12,071
0	0	0	0	0	15,165
1,826	0	0	0	0	22,502
0	19,285	35,229	0	45,300	99,814
<u>2,730,275</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,730,275</u>
<u>\$3,122,602</u>	<u>\$993,917</u>	<u>\$182,026</u>	<u>\$662,732</u>	<u>\$92,463</u>	<u>\$10,328,415</u>
\$0	\$0	\$0	\$0	\$0	\$1,414
0	20,428	55,420	0	0	109,864
0	0	9,044	0	3,027	12,071
2,212,000	0	0	0	0	2,212,000
0	0	0	0	89,000	89,000
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>162</u>
<u>2,212,000</u>	<u>20,428</u>	<u>64,464</u>	<u>0</u>	<u>92,027</u>	<u>2,424,511</u>
32,884	193,852	71,096	9,096	19,235	502,114
2,730,275	0	0	0	0	2,730,275
<u>(1,852,557)</u>	<u>779,637</u>	<u>46,466</u>	<u>653,636</u>	<u>(18,799)</u>	<u>4,671,515</u>
<u>910,602</u>	<u>973,489</u>	<u>117,562</u>	<u>662,732</u>	<u>436</u>	<u>7,903,904</u>
<u>\$3,122,602</u>	<u>\$993,917</u>	<u>\$182,026</u>	<u>\$662,732</u>	<u>\$92,463</u>	<u>\$10,328,415</u>

**City of Brunswick, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds  
For the Year Ended December 31, 2000*

	<u>Bus Garage Construction</u>	<u>Fire Station Construction</u>	<u>Service Garage Addition</u>
<b>Revenues</b>			
Permissive Motor Vehicle License Tax	\$0	\$0	\$0
Licenses, Permits and Fees	0	0	0
Intergovernmental	0	0	0
Special Assessments	0	0	0
Interest	0	115,476	0
Other	0	0	450
<i>Total Revenues</i>	<u>0</u>	<u>115,476</u>	<u>450</u>
<b>Expenditures</b>			
Capital Outlay	0	4,883	322,985
Debt Service:			
Principal Retirement	0	0	0
Interest and Fiscal Charges	0	0	0
<i>Total Expenditures</i>	<u>0</u>	<u>4,883</u>	<u>322,985</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>0</u>	<u>110,593</u>	<u>(322,535)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	0	0	0
Operating Transfers In	0	500,000	350,000
Operating Transfers Out	0	0	0
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>500,000</u>	<u>350,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	0	610,593	27,465
<i>Fund Balances Beginning of Year</i>	<u>4,041</u>	<u>1,569,798</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$4,041</u></u>	<u><u>\$2,180,391</u></u>	<u><u>\$27,465</u></u>

<u>Capital Projects</u>	<u>Traffic Control Equipment</u>	<u>Capital Replacement</u>	<u>Brunswick Lake Construction</u>	<u>Road Improvement</u>	<u>Storm Sewer</u>
\$238,962	\$0	\$0	\$0	\$0	\$0
0	0	0	0	0	0
0	0	0	0	72,531	91,483
0	0	0	0	840	0
0	0	0	21,363	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>400</u>
<u>238,962</u>	<u>0</u>	<u>0</u>	<u>21,363</u>	<u>73,371</u>	<u>91,883</u>
1,662	17,125	283,585	27,910	124,879	170,663
0	0	0	50,000	0	0
<u>0</u>	<u>0</u>	<u>0</u>	<u>197,600</u>	<u>0</u>	<u>0</u>
<u>1,662</u>	<u>17,125</u>	<u>283,585</u>	<u>275,510</u>	<u>124,879</u>	<u>170,663</u>
<u>237,300</u>	<u>(17,125)</u>	<u>(283,585)</u>	<u>(254,147)</u>	<u>(51,508)</u>	<u>(78,780)</u>
0	0	15,929	0	0	0
19,507	45,000	663,120	139,486	135,000	150,000
<u>(286,500)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(19,507)</u>
<u>(266,993)</u>	<u>45,000</u>	<u>679,049</u>	<u>139,486</u>	<u>135,000</u>	<u>130,493</u>
(29,693)	27,875	395,464	(114,661)	83,492	51,713
<u>249,594</u>	<u>173,484</u>	<u>2,210,462</u>	<u>1,025,263</u>	<u>889,997</u>	<u>65,849</u>
<u>\$219,901</u>	<u>\$201,359</u>	<u>\$2,605,926</u>	<u>\$910,602</u>	<u>\$973,489</u>	<u>\$117,562</u>

(continued)

**City of Brunswick, Ohio**  
*Combining Statement of Revenues, Expenditures  
and Changes in Fund Balances  
All Capital Projects Funds (continued)  
For the Year Ended December 31, 2000*

	<u>Parks Development</u>	<u>Community Development Block Grant</u>	<u>Totals</u>
<b>Revenues</b>			
Permissive Motor Vehicle License Tax	\$0	\$0	\$238,962
Licenses, Permits and Fees	125,265	0	125,265
Intergovernmental	0	182,800	346,814
Special Assessments	0	0	840
Interest	0	0	136,839
Other	1,000	0	1,850
<i>Total Revenues</i>	<u>126,265</u>	<u>182,800</u>	<u>850,570</u>
<b>Expenditures</b>			
Capital Outlay	0	209,780	1,163,472
Debt Service:			
Principal Retirement	0	0	50,000
Interest and Fiscal Charges	0	0	197,600
<i>Total Expenditures</i>	<u>0</u>	<u>209,780</u>	<u>1,411,072</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>126,265</u>	<u>(26,980)</u>	<u>(560,502)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	0	0	15,929
Operating Transfers In	10,000	0	2,012,113
Operating Transfers Out	0	0	(306,007)
<i>Total Other Financing Sources (Uses)</i>	<u>10,000</u>	<u>0</u>	<u>1,722,035</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	136,265	(26,980)	1,161,533
<i>Fund Balances Beginning of Year</i>	<u>526,467</u>	<u>27,416</u>	<u>6,742,371</u>
<i>Fund Balances End of Year</i>	<u><u>\$662,732</u></u>	<u><u>\$436</u></u>	<u><u>\$7,903,904</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Bus Garage Construction Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$100,000	\$0	(\$100,000)
<b>Expenditures</b>			
Capital Outlay	<u>100,000</u>	<u>0</u>	<u>100,000</u>
<i>Excess of Revenues Over Expenditures</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>4,041</u>	<u>4,041</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$4,041</u></u>	<u><u>\$4,041</u></u>	<u><u>\$0</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Fire Station Construction Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	\$82,000	\$96,129	\$14,129
 <b>Expenditures</b>			
Capital Outlay	<u>568,207</u>	<u>124,407</u>	<u>443,800</u>
<i>Excess of Revenues Under Expenditures</i>	(486,207)	(28,278)	457,929
 <b>Other Financing Sources</b>			
Operating Transfers In	<u>500,000</u>	<u>500,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	13,793	471,722	457,929
<i>Fund Balance Beginning of Year</i>	1,448,371	1,448,371	0
Prior Year Encumbrances Appropriated	<u>121,207</u>	<u>121,207</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$1,583,371</u></u>	<u><u>\$2,041,300</u></u>	<u><u>\$457,929</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Service Garage Addition Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Other	\$450	\$450	\$0
<b>Expenditures</b>			
Capital Outlay	<u>350,000</u>	<u>342,357</u>	<u>7,643</u>
<i>Excess of Revenues Under Expenditures</i>	(349,550)	(341,907)	7,643
<b>Other Financing Sources</b>			
Operating Transfers In	<u>350,000</u>	<u>350,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	450	8,093	7,643
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$450</u></u>	<u><u>\$8,093</u></u>	<u><u>\$7,643</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Projects Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Permissive Motor Vehicle License Tax	\$225,000	\$239,892	\$14,892
<b>Expenditures</b>			
Capital Outlay	<u>1,500</u>	<u>1,500</u>	<u>0</u>
<i>Excess of Revenues Over Expenditures</i>	<u>223,500</u>	<u>238,392</u>	<u>14,892</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	19,507	19,507	0
Operating Transfers Out	<u>(286,500)</u>	<u>(286,500)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>(266,993)</u>	<u>(266,993)</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures and Other Financing Uses</i>	(43,493)	(28,601)	14,892
<i>Fund Balance Beginning of Year</i>	<u>233,499</u>	<u>233,499</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$190,006</u></u>	<u><u>\$204,898</u></u>	<u><u>\$14,892</u></u>



**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Traffic Control Equipment Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$14,138	\$14,138	\$0
<b>Expenditures</b>			
Capital Outlay	<u>116,389</u>	<u>21,389</u>	<u>95,000</u>
<i>Excess of Revenues Under Expenditures</i>	(102,251)	(7,251)	95,000
<b>Other Financing Sources</b>			
Operating Transfers In	<u>45,000</u>	<u>45,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures</i>	(57,251)	37,749	95,000
<i>Fund Balance Beginning of Year</i>	149,604	149,604	0
Prior Year Encumbrances Appropriated	<u>9,743</u>	<u>9,743</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$102,096</u></u>	<u><u>\$197,096</u></u>	<u><u>\$95,000</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Capital Replacement Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>	\$0	\$0	\$0
<b>Expenditures</b>			
Capital Outlay	<u>534,018</u>	<u>384,529</u>	<u>149,489</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(534,018)</u>	<u>(384,529)</u>	<u>149,489</u>
<b>Other Financing Sources</b>			
Sale of Fixed Assets	15,929	15,929	0
Operating Transfers In	<u>663,120</u>	<u>663,120</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>679,049</u>	<u>679,049</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	145,031	294,520	149,489
<i>Fund Balance Beginning of Year</i>	2,216,987	2,216,987	0
Prior Year Encumbrances Appropriated	<u>60,518</u>	<u>60,518</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$2,422,536</u></u>	<u><u>\$2,572,025</u></u>	<u><u>\$149,489</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Brunswick Lake Construction Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Interest	<u>\$9,700</u>	<u>\$19,537</u>	<u>\$9,837</u>
<b>Expenditures</b>			
Capital Outlay	125,000	60,794	64,206
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	<u>198,756</u>	<u>197,600</u>	<u>1,156</u>
<i>Total Expenditures</i>	<u>373,756</u>	<u>308,394</u>	<u>65,362</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(364,056)</u>	<u>(288,857)</u>	<u>75,199</u>
<b>Other Financing Sources</b>			
Advances In	376,000	376,000	0
Operating Transfers In	<u>139,486</u>	<u>139,486</u>	<u>0</u>
<i>Total Other Financing Sources</i>	<u>515,486</u>	<u>515,486</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	151,430	226,629	75,199
<i>Fund Balance Beginning of Year</i>	<u>130,988</u>	<u>130,988</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$282,418</u></u>	<u><u>\$357,617</u></u>	<u><u>\$75,199</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Road Improvement Fund*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Intergovernmental	\$1,562,500	\$55,225	(\$1,507,275)
Special Assessments	1,000	840	(160)
<i>Total Revenues</i>	<u>1,563,500</u>	<u>56,065</u>	<u>(1,507,435)</u>
<b>Expenditures</b>			
Capital Outlay:			
Maxwell Hadcock Road	1,157,800	46,650	1,111,150
North Carpenter Road Paving	197,422	129,489	67,933
Boston Road Paving	1,122,142	152,142	970,000
<i>Total Expenditures</i>	<u>2,477,364</u>	<u>328,280</u>	<u>2,149,084</u>
<i>Excess of Revenues Under Expenditures</i>	(913,864)	(272,215)	641,649
<b>Other Financing Sources</b>			
Operating Transfers In	135,000	135,000	0
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(778,864)	(137,215)	641,649
<i>Fund Balance Beginning of Year</i>	672,388	672,388	0
Prior Year Encumbrances Appropriated	225,429	225,429	0
<i>Fund Balance End of Year</i>	<u>\$118,953</u>	<u>\$760,602</u>	<u>\$641,649</u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Storm Sewer Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$225,829	\$56,255	(\$169,574)
Other	<u>400</u>	<u>400</u>	<u>0</u>
<i>Total Revenues</i>	226,229	56,655	(169,574)
<b>Expenditures</b>			
Capital Outlay:			
Applewood	<u>260,309</u>	<u>250,802</u>	<u>9,507</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(34,080)</u>	<u>(194,147)</u>	<u>(160,067)</u>
<b>Other Financing Sources (Uses)</b>			
Operating Transfers In	150,000	150,000	0
Operating Transfers Out	<u>(19,507)</u>	<u>(19,507)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>130,493</u>	<u>130,493</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	96,413	(63,654)	(160,067)
<i>Fund Balance Beginning of Year</i>	66,657	66,657	0
Prior Year Encumbrances Appropriated	<u>8,235</u>	<u>8,235</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$171,305</u></u>	<u><u>\$11,238</u></u>	<u><u>(\$160,067)</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Parks Development Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Licenses, Permits and Fees	\$135,236	\$138,142	\$2,906
Other	<u>1,000</u>	<u>1,000</u>	<u>0</u>
<i>Total Revenues</i>	<u>136,236</u>	<u>139,142</u>	<u>2,906</u>
<b>Expenditures</b>			
Capital Outlay:			
Public Square	21,000	0	21,000
Park District I, II and III	<u>76,334</u>	<u>19,766</u>	<u>56,568</u>
<i>Total Expenditures</i>	<u>97,334</u>	<u>19,766</u>	<u>77,568</u>
<i>Excess of Revenues Over Expenditures</i>	38,902	119,376	80,474
<b>Other Financing Sources</b>			
Operating Transfers In	<u>10,000</u>	<u>10,000</u>	<u>0</u>
<i>Excess of Revenues and Other Financing Sources Over Expenditures</i>	48,902	129,376	80,474
<i>Fund Balance Beginning of Year</i>	493,427	493,427	0
Prior Year Encumbrances Appropriated	<u>30,833</u>	<u>30,833</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$573,162</u></u>	<u><u>\$653,636</u></u>	<u><u>\$80,474</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balance - Budget (Non-GAAP Basis) and Actual*  
*Community Development Block Grant Fund*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Revenues</b>			
Intergovernmental	\$204,600	\$137,500	(\$67,100)
<b>Expenditures</b>			
Capital Outlay	<u>273,608</u>	<u>270,926</u>	<u>2,682</u>
<i>Excess of Revenues Under Expenditures</i>	(69,008)	(133,426)	(64,418)
<b>Other Financing Sources</b>			
Advances In	<u>0</u>	<u>89,000</u>	<u>89,000</u>
<i>Excess of Revenues and Other Financing Sources Under Expenditures</i>	(69,008)	(44,426)	(64,418)
<i>Fund Balance Beginning of Year</i>	8,091	8,091	0
Prior Year Encumbrances Appropriated	<u>61,236</u>	<u>61,236</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$319</u></u>	<u><u>\$24,901</u></u>	<u><u>(\$64,418)</u></u>

**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Capital Projects Funds*  
*For the Year Ended December 31, 2000*

	Revised Budget	Actual	Variance Favorable (Unfavorable)
<b>Revenues</b>			
Permissive Motor Vehicle License Tax	\$225,000	\$239,892	\$14,892
Licenses, Permits and Fees	135,236	138,142	2,906
Intergovernmental	2,107,067	263,118	(1,843,949)
Special Assessments	1,000	840	(160)
Interest	91,700	115,666	23,966
Other	1,850	1,850	0
<i>Total Revenues</i>	<u>2,561,853</u>	<u>759,508</u>	<u>(1,802,345)</u>
<b>Expenditures</b>			
Capital Outlay:			
Bus Garage Construction Fund	100,000	0	100,000
Fire Station Construction Fund	568,207	124,407	443,800
Service Garage Addition Fund	350,000	342,357	7,643
Capital Projects Fund	1,500	1,500	0
Traffic Control Equipment Fund	116,389	21,389	95,000
Capital Replacement Fund	534,018	384,529	149,489
Brunswick Lake Construction Fund	125,000	60,794	64,206
Road Improvement Fund	2,477,364	328,280	2,149,084
Storm Sewer Fund	260,309	250,802	9,507
Parks Development Fund	97,334	19,766	77,568
Community Development Block Grant Fund	273,608	270,926	2,682
Total Capital Outlay	<u>4,903,729</u>	<u>1,804,750</u>	<u>3,098,979</u>
Debt Service:			
Principal Retirement	50,000	50,000	0
Interest and Fiscal Charges	198,756	197,600	1,156
Total Debt Service	<u>248,756</u>	<u>247,600</u>	<u>1,156</u>
<i>Total Expenditures</i>	<u>5,152,485</u>	<u>2,052,350</u>	<u>3,100,135</u>
<i>Excess of Revenues Under Expenditures</i>	<u>(\$2,590,632)</u>	<u>(\$1,292,842)</u>	<u>\$1,297,790</u>

(continued)



**City of Brunswick, Ohio**  
*Schedule of Revenues, Expenditures and Changes*  
*In Fund Balances - Budget (Non-GAAP Basis) and Actual*  
*All Capital Projects Funds (continued)*  
*For the Year Ended December 31, 2000*

	<u>Revised Budget</u>	<u>Actual</u>	<u>Variance Favorable (Unfavorable)</u>
<b>Other Financing Sources (Uses)</b>			
Sale of Fixed Assets	\$15,929	\$15,929	\$0
Advances In	0	465,000	465,000
Operating Transfers In	2,012,113	2,012,113	0
Operating Transfers Out	<u>(306,007)</u>	<u>(306,007)</u>	<u>0</u>
<i>Total Other Financing Sources (Uses)</i>	<u>1,722,035</u>	<u>2,187,035</u>	<u>465,000</u>
<i>Excess of Revenues and Other Financing Sources Over (Under) Expenditures and Other Financing Uses</i>	(868,597)	894,193	1,762,790
<i>Fund Balances Beginning of Year</i>	5,424,053	5,424,053	0
Prior Year Encumbrances Appropriated	<u>517,201</u>	<u>517,201</u>	<u>0</u>
<i>Fund Balances End of Year</i>	<u><u>\$5,072,657</u></u>	<u><u>\$6,835,447</u></u>	<u><u>\$1,762,790</u></u>

## Fiduciary Funds

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Fiduciary funds are used to account for assets held by the City in a trustee capacity or as an agent for individuals, private organizations, other governments, and/or other funds. The following is the City's fiduciary fund type:

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## Agency Funds

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These funds are purely custodial (assets equal liabilities) and thus do not involve the measurement of results of operations.

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***Mayor's Court Fund*** To account for bank accounts used by the Mayor's Court.

***Performance Bond Fund*** To account for monies posted for grade bonds. These monies are returned after final approval by the City.

***Family Violence Fund*** To account for grant monies received for the Committee Against Family Violence. The City's role, as directed by the Committee, is limited to that of custodian of funds.

***Recreational Programs Fund*** To account for purchases of supplies and equipment for local softball teams.

***Flex Spending Fund*** To account for monies withheld from employees' paychecks for future child care and health services purchased by the employee.

***Twelve Step Recovery Fund*** To account for grant monies received for the Twelve Step Recovery Program. The City's role, as directed by the Program, is limited to that of custodian of funds.

**City of Brunswick, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds*  
*For the Year Ended December 31, 2000*

	Beginning Balance 1/1/00	Additions	Deductions	Ending Balance 12/31/00
<b>Mayor's Court</b>				
<b>Assets</b>				
Cash and Cash Equivalents in Segregated Accounts	\$1,503	\$731,935	\$730,449	\$2,989
<b>Liabilities</b>				
Undistributed Assets	\$1,503	\$731,935	\$730,449	\$2,989
 <b>Performance Bond</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$844,757	\$315,679	\$367,479	\$792,957
Cash and Cash Equivalents in Segregated Accounts	153,148	183,106	153,148	183,106
<i>Total Assets</i>	\$997,905	\$498,785	\$520,627	\$976,063
<b>Liabilities</b>				
Undistributed Assets	\$997,905	\$498,785	\$520,627	\$976,063
 <b>Family Violence</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$4,100	\$394	\$394	\$4,100
<b>Liabilities</b>				
Undistributed Assets	\$4,100	\$394	\$394	\$4,100
 <b>Recreational Programs</b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$783	\$98	\$0	\$881
<b>Liabilities</b>				
Undistributed Assets	\$783	\$98	\$0	\$881

(continued)

**City of Brunswick, Ohio**  
*Combining Statement of Changes in Assets and Liabilities*  
*All Agency Funds (continued)*  
*For the Year Ended December 31, 2000*

	Beginning Balance 1/1/00	Additions	Deductions	Ending Balance 12/31/00
<b><i>Flex Spending</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$1,224	\$12,805	\$13,144	\$885
<b>Liabilities</b>				
Undistributed Assets	\$1,224	\$12,805	\$13,144	\$885
<b><i>Twelve Step Recovery</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$305	\$19,100	\$18,963	\$442
<b>Liabilities</b>				
Undistributed Assets	\$305	\$19,100	\$18,963	\$442
<b><i>Total - All Agency Funds</i></b>				
<b>Assets</b>				
Equity in Pooled Cash and Cash Equivalents	\$849,945	\$348,076	\$399,980	\$799,265
Cash and Cash Equivalents in Segregated Accounts	\$154,651	915,041	883,597	186,095
<b><i>Total Assets</i></b>	<b>\$1,005,820</b>	<b>\$1,263,117</b>	<b>\$1,283,577</b>	<b>\$985,360</b>
<b>Liabilities</b>				
Undistributed Assets	\$1,005,820	\$1,263,117	\$1,283,577	\$985,360

## **General Fixed Assets Account Group**

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The general fixed assets group is used to account for all land and improvements, buildings, equipment and machinery, and furniture and fixtures not used in the operations of the enterprise fund.

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**City of Brunswick, Ohio**  
*Schedule of Changes in General Fixed Assets*  
*By Function*  
*For the Year Ended December 31, 2000*

Function	General Fixed Assets 12/31/99	Additions	Deletions	General Fixed Assets 12/31/00
General Government	\$6,796,831	\$131,760	\$20,427	\$6,908,164
Security of Persons and Property	4,593,299	272,757	67,903	4,798,153
Public Health Services	1,452,669	0	0	1,452,669
Transportation	3,907,046	168,672	7,357	4,068,361
Community Environment	425,626	34,521	28,736	431,411
Leisure Time Activities	<u>7,427,364</u>	<u>62,254</u>	<u>10,495</u>	<u>7,479,123</u>
<i>Total General Fixed Assets</i>	<u><u>\$24,602,835</u></u>	<u><u>\$669,964</u></u>	<u><u>\$134,918</u></u>	<u><u>\$25,137,881</u></u>

**City of Brunswick, Ohio**  
*Schedule of General Fixed Assets*  
*By Function and Type*  
*December 31, 2000*

Function	Total	Land and Improvements	Buildings	Equipment and Machinery	Furniture and Fixtures
General Government	\$6,908,164	\$3,249,281	\$3,045,367	\$540,961	\$72,555
Security of Persons and Property	4,798,153	177,830	1,176,044	3,410,182	34,097
Public Health Services	1,452,669	117,042	1,157,980	24,281	153,366
Transportation	4,068,361	248,338	1,894,769	1,920,807	4,447
Community Environment	431,411	0	0	416,989	14,422
Leisure Time Activities	<u>7,479,123</u>	<u>2,086,623</u>	<u>4,780,807</u>	<u>553,397</u>	<u>58,296</u>
<i>Total General Fixed Assets</i>	<u><u>\$25,137,881</u></u>	<u><u>\$5,879,114</u></u>	<u><u>\$12,054,967</u></u>	<u><u>\$6,866,617</u></u>	<u><u>\$337,183</u></u>

**City of Brunswick, Ohio**  
*Schedule of General Fixed Assets*  
*By Source*  
*December 31, 2000*

**General Fixed Assets**

Land and Improvements	\$5,879,114
Buildings	12,054,967
Equipment and Machinery	6,866,617
Furniture and Fixtures	<u>337,183</u>

*Total General Fixed Assets* \$25,137,881

**Investments in General Fixed Assets**

General Government Revenues	\$24,899,322
Donations	<u>238,559</u>

*Total Investment in General Fixed Assets* \$25,137,881



## **STATISTICAL SECTION**



**City of Brunswick, Ohio**  
*General Governmental Expenditures by Function (1)*  
*Last Ten Years*

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
General Government	\$2,735,766	\$2,195,371	\$2,279,025	\$1,963,227	\$2,085,024	\$1,920,726	\$1,759,081	\$1,647,755	\$1,628,374	\$1,553,812
Security of Persons and Property	5,116,511	4,556,861	4,333,618	3,764,522	3,594,321	3,088,478	2,845,947	2,455,243	2,673,542	2,280,831
Public Health Services	107,726	105,083	85,615	79,420	79,232	76,752	57,762	45,766	89,120	136,135
Transportation	2,028,411	2,047,688	1,762,026	1,886,056	1,854,871	1,606,096	1,794,388	1,636,699	1,419,238	1,276,905
Community Environment	773,283	790,137	869,300	573,017	612,803	577,084	563,863	446,796	451,350	394,264
Leisure Time Activities	1,493,797	1,410,081	1,349,203	1,293,582	1,269,554	1,214,755	1,228,819	1,124,759	1,029,078	442,502
Capital Outlay	1,171,758	1,383,501	5,647,025	1,767,664	1,472,259	710,649	1,418,784	1,219,213	1,275,073	7,082,674
Debt Service	1,217,302	1,120,798	1,213,679	971,665	1,021,341	1,152,774	1,152,310	1,168,309	1,137,885	1,015,693
<b>Total</b>	<b>\$14,644,554</b>	<b>\$13,609,520</b>	<b>\$17,539,491</b>	<b>\$12,299,153</b>	<b>\$11,989,405</b>	<b>\$10,347,314</b>	<b>\$10,820,954</b>	<b>\$9,744,540</b>	<b>\$9,703,660</b>	<b>\$14,182,816</b>

Source: City financial records

(1) Includes All Governmental Funds

**City of Brunswick, Ohio**  
*General Governmental Revenues by Source (1)*  
*Last Ten Years*

	2000	1999	1998	1997	1996	1995	1994	1993	1992	1991
Taxes (2,3)	\$9,540,990	\$8,967,420	\$8,389,317	\$7,974,518	\$6,917,068	\$5,730,124	\$5,332,043	\$5,051,676	\$4,710,377	\$4,530,495
Charges for Services	1,506,997	1,429,831	1,202,170	1,248,655	1,146,885	1,082,171	1,060,570	870,525	709,897	236,331
Licenses, Permits and Fees	900,832	865,456	935,516	748,956	686,454	639,659	585,669	454,342	455,462	285,013
Fines and Forfeitures	620,207	498,272	481,459	485,742	481,458	309,771	363,493	383,314	364,439	365,748
Intergovernmental	3,156,262	3,172,834	3,715,751	3,829,592	3,037,268	2,495,805	2,685,904	2,642,893	1,918,002	2,062,083
Special Assessments	428,196	268,354	212,728	343,674	279,683	317,367	368,159	348,674	303,571	322,003
Interest	1,127,177	703,104	714,832	549,585	407,076	372,656	267,560	212,147	252,922	601,091
Sales	27,852	34,610	50,887	38,470	48,582	98,103	109,959	109,844	31,517	0
Donations	0	0	0	0	0	0	370	500	0	0
Other	228,408	141,515	406,541	109,434	196,040	153,524	90,054	136,032	141,159	211,323
<b>Totals</b>	<b>\$17,536,921</b>	<b>\$16,081,396</b>	<b>\$16,109,201</b>	<b>\$15,328,626</b>	<b>\$13,200,514</b>	<b>\$11,199,180</b>	<b>\$10,863,781</b>	<b>\$10,209,947</b>	<b>\$8,887,346</b>	<b>\$8,614,087</b>

Source: City Financial Records

(1) Includes All Governmental Funds

(2) Includes property, municipal income and permissive motor vehicle license tax.

Prior to 1995, permissive motor vehicle license tax was included in intergovernmental revenue.

**City of Brunswick, Ohio**  
*Real Property Tax Levies And Collections*  
*Last Ten Years*

Year	Total Tax Levy (1)	Current Collections	Percent of Levy Collected	Delinquent Collections	Total Collections	Percent of Total Collections To Tax Levy	Outstanding Delinquent Taxes (2)	Percent of Delinquent Taxes to Tax Levy
2000	\$1,709,265	\$1,659,674	97.10 %	\$39,727	\$1,699,401	99.42 %	\$38,971	2.28 %
1999	1,670,254	1,629,239	97.54	50,275	1,679,514	100.55	40,707	2.44
1998	1,658,848	1,611,546	97.15	38,451	1,649,997	99.47	43,057	2.60
1997	1,760,843	1,705,881	96.88	46,639	1,752,520	99.53	43,566	2.47
1996	2,624,087	2,406,884	91.72	67,470	2,474,354	94.29	52,684	2.01
1995	2,265,108	2,233,632	98.61	44,845	2,278,477	100.59	68,505	3.02
1994	2,368,128	2,172,436	91.74	59,236	2,231,672	94.24	256,926	10.85
1993	2,220,749	2,158,981	97.22	29,900	2,188,881	98.56	120,470	5.42
1992	2,000,501	1,960,455	98.00	50,994	2,011,449	100.55	88,602	4.43
1991	1,936,685	1,874,998	96.81	38,616	1,913,614	98.81	99,550	5.14

Source: Medina County, Ohio; County Auditor

(1) Includes homestead/rollback taxes assessed locally but distributed through the State and reported as intergovernmental revenue.

(2) This amount cannot be calculated based on other information in this statistical table because of retroactive additions and reductions which are brought on in one lump sum.

**City of Brunswick, Ohio**  
*Tangible Personal Property Tax Collections*  
*Last Ten Years*

<u>Year</u>	<u>Amount</u>
2000	\$110,881
1999	103,631
1998	99,387
1997	100,160
1996	188,244
1995	175,110
1994	155,864
1993	143,837
1992	156,370
1991	151,261

Source: Medina County, Ohio; County Auditor

**City of Brunswick, Ohio**  
*Assessed and Estimated Actual Value of Taxable Property*  
*Last Ten Years*

Year (1)	Real Property		Public Utility Property		Tangible Personal Property		Total		
	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value (2)	Assessed Value	Estimated Actual Value	Ratio
2000	\$467,679,330	\$1,336,226,657	\$13,803,680	\$15,686,000	\$28,055,480	\$112,221,920	\$509,538,490	\$1,464,134,577	34.80 %
1999	441,882,770	1,262,522,200	15,722,480	17,866,455	25,769,480	103,077,920	483,374,730	1,383,466,575	34.94
1998	414,182,320	1,183,378,057	14,460,450	16,432,330	23,801,975	95,207,900	452,444,745	1,295,018,287	34.94
1997	396,115,700	1,131,759,143	16,259,590	18,476,807	22,628,700	90,514,800	435,003,990	1,240,750,750	35.06
1996	381,223,180	1,089,209,086	16,363,670	18,595,080	19,473,447	77,893,788	417,060,297	1,185,697,953	35.17
1995	297,435,380	849,815,371	17,659,080	20,067,136	17,042,770	68,171,080	332,137,230	938,053,587	35.41
1994	278,125,210	794,643,457	16,996,630	19,314,352	15,663,148	62,652,592	310,784,988	876,610,401	35.45
1993	270,178,730	771,939,229	16,816,040	19,109,136	15,718,475	62,873,900	302,713,245	853,922,265	35.45
1992	232,199,400	663,426,857	16,346,390	18,575,443	15,653,323	62,613,292	264,199,113	744,615,592	35.48
1991	226,367,680	646,764,800	14,075,100	15,994,432	14,807,609	59,230,436	255,250,389	721,989,668	35.35

Source: Medina County, Ohio; County Auditor

- (1) The year represents collection year.
- (2) This amount is calculated based on the following percentages:  
 Real property is assessed at thirty-five percent of actual value.  
 Public utility is assessed at eighty-eight percent of actual value.  
 Tangible personal is assessed at twenty-five percent of actual value.

**City of Brunswick, Ohio**  
*Property Tax Rates - Direct and Overlapping Governments*  
*(Per \$1,000 of Assessed Valuation)*  
*Last Ten Years*

Year	City of Brunswick	Medina County	Medina County			Total
			Brunswick City Schools	Medina County Library	Park District	
2000	\$3.55	\$8.20	\$63.24	\$3.05	\$0.50	\$79.79
1999	3.65	7.92	63.77	3.05	0.50	80.14
1998	3.87	7.95	64.52	3.05	0.50	81.14
1997	4.27	7.97	65.67	3.05	0.50	82.71
1996	8.27	7.98	65.67	3.05	0.50	86.72
1995	8.77	8.09	68.34	3.05	0.50	90.00
1994	9.02	8.10	61.30	3.05	0.50	83.22
1993	9.22	8.12	61.65	3.05	0.50	83.79
1992	9.22	8.20	60.90	3.05	0.50	82.62
1991	9.22	8.27	62.10	2.75	0.50	83.59

Source: Medina County, Ohio; County Auditor



**City of Brunswick, Ohio**  
*Special Assessment Collections (1)*  
*Last Ten Years*

Year	Current Assessments Due	Delinquent Assessments Due	Total Assessments Due	Current Collections	Delinquent Collections	Paid in Full (2)	Total Assessments Collected	Ratio of Collections to Amount Due	Total Outstanding Assessments
2000	\$383,834	\$125,114	\$508,948	\$396,049	\$31,307	\$0	\$427,356	84 %	\$3,098,629
1999	302,502	109,800	412,302	223,334	41,775	3,245	268,354	65	3,510,580
1998	311,154	62,851	374,005	198,221	13,927	580	212,728	57	1,720,195
1997	317,866	70,873	388,739	221,553	29,052	12,294	262,899	68	1,932,923
1996	315,967	56,754	372,721	241,939	26,250	11,494	279,683	75	2,139,522
1995	306,252	51,149	357,401	301,652	15,715	0	317,367	89	2,419,205
1994	354,487	58,360	412,847	281,026	23,423	15,002	319,451	77	2,736,571
1993	351,398	45,506	396,904	290,947	16,655	1,072	308,674	78	2,485,656
1992	261,733	28,244	289,977	248,775	7,243	8,820	264,838	91	2,794,330
1991	274,145	42,208	316,353	267,240	21,160	11,070	299,470	95	1,753,094

Source: Medina County, Ohio; County Auditor

(1) Includes special assessments collected by the County for the retirement of debt.

(2) This column represents payments received for all future assessments.

**City of Brunswick, Ohio**  
*Property Value, Construction and Bank Deposits*  
*Last Ten Years*

Year	Property Value (2)	Residential		Commercial (1)		Industrial (1)		Domestic Bank Deposits in the County (in thousands)
		Number of Units	Value	Number of Units	Value	Number of Units	Value	
2000	\$509,538,490	227	\$31,844,663	29	\$14,423,200	7	\$10,842,200	\$151,846
1999	483,374,730	270	46,940,508	19	10,820,131	4	4,258,685	129,769
1998	452,444,745	310	51,842,393	19	6,435,600	3	2,555,000	90,782
1997	435,003,990	255	37,682,439	12	8,282,140	3	2,125,000	75,228 (3)
1996	417,060,297	276	43,797,645	11	4,918,100	8	2,548,845	384,267
1995	332,137,230	222	35,407,401	11	4,637,000	7	5,344,000	379,546
1994	310,784,988	218	30,888,811	27	6,685,800	4	1,925,000	277,756
1993	302,713,245	133	18,814,631	11	3,567,800	5	1,600,000	351,929
1992	264,199,113	126	17,303,756	26	8,165,000	1	400,000	330,271
1991	255,250,389	86	10,771,587	15	3,656,000	2	1,045,000	312,089

Sources: City building permits reports  
 Federal Reserve Bank of Cleveland

- (1) Number of units include new construction only
- (2) Represents total assessed value
- (3) Decrease from prior years is due to changes in banking headquarters

**City of Brunswick, Ohio**  
*Ratio of Net General Bonded Debt to Assessed  
Value and Net Bonded Debt Per Capita  
Last Ten Years*

<u>Year</u>	<u>Population</u>	<u>Net General Obligation Bonded Debt</u>	<u>Assessed Value</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net General Obligation Bonded Debt Per Capita</u>
2000	33,388	\$3,745,923	\$509,538,490	0.74 %	\$112.19
1999	32,000	4,120,493	483,374,730	0.85	128.77
1998	31,980	4,494,247	452,444,745	0.99	140.53
1997	31,880	4,862,680	435,003,990	1.12	152.53
1996	31,554	5,358,708	417,060,297	1.28	169.83
1995	31,337	5,685,415	332,137,230	1.71	181.43
1994	30,545	6,001,587	310,784,988	1.93	196.48
1993	28,235	6,355,557	302,713,245	2.10	225.09
1992	28,230	6,785,534	264,199,113	2.57	240.37
1991	28,225	5,630,887	255,250,389	2.21	199.50

Source: Medina County, Ohio; County Auditor

**City of Brunswick, Ohio**  
*Ratio of Annual Debt Service Expenditures For  
 General Bonded Debt to Total General Governmental Expenditures  
 Last Ten Years*

<u>Year</u>	<u>Principal</u>	<u>Interest</u>	<u>Total Debt Service</u>	<u>Total General Governmental Expenditures</u>	<u>Ratio of Debt Service To Total General Governmental Expenditures</u>
2000	\$369,818	\$277,849	\$647,667	\$14,644,554	4.42 %
1999	349,818	322,847	672,665	13,609,520	4.94
1998	334,363	269,855	604,218	17,539,491	3.44
1997	318,909	402,850	721,759	12,299,153	5.87
1996	333,909	427,609	761,518	11,989,405	6.35
1995	366,765	451,179	817,944	10,347,314	7.90
1994	351,765	473,474	825,239	10,820,954	7.63
1993	336,765	494,480	831,245	9,744,540	8.53
1992	291,765	476,000	767,765	9,703,660	7.91
1991	151,765	470,600	622,365	14,182,816	4.39

Source: City financial records

**City of Brunswick, Ohio**  
*Computation of Direct and Overlapping General Obligation Bonded Debt*  
*December 31, 2000*

	<u>General Obligation Debt Outstanding</u>	<u>Percentage Applicable to City (1)</u>	<u>Amount Applicable to City of Brunswick</u>
City of Brunswick	\$4,451,721	100.00 %	\$4,451,721
Medina County	15,190,000	17.10	2,597,490
Brunswick City Schools	<u>21,767,500</u>	77.38	<u>16,843,692</u>
	<u><u>\$41,409,221</u></u>		<u><u>\$23,892,903</u></u>

Source: Medina County, Ohio; County Auditor

(1) Percentages were determined by dividing the assessed valuation of the political subdivision located within the boundaries of the City by the assessed valuation of the political subdivision.

**City of Brunswick, Ohio**  
*Computation of Legal Debt Margin*  
*December 31, 2000*

Total Assessed Property Value	\$509,538,490
Overall Debt Limitation (10 1/2% of Assessed Valuation)	<u>\$53,501,541</u>
Gross Indebtedness	10,732,981
Less: Special Assessments Bonds	(2,261,260)
OPWC Loan	(70,000)
Industrial Development Bonds Brunswick Lake	(3,950,000)
Debt Service Fund Balance	(705,798)
Net Debt Within 10 1/2% Limitations	<u>3,745,923</u>
Legal Debt Margin Within 10 1/2% Limitations	<u>\$49,755,618</u>
Unvoted Debt Limitation (5 1/2% of Assessed Valuation)	<u>\$28,024,617</u>
Gross Indebtedness	10,732,981
Less: Special Assessments Bonds	(2,261,260)
Voted General Obligation Bonds	(3,290,000)
OPWC Loan	(70,000)
Industrial Development Bonds Brunswick Lake	(3,950,000)
Debt Service Fund Balance	(705,798)
Net Debt Within 5 1/2% Limitations	<u>455,923</u>
Legal Debt Margin Within 5 1/2% Limitations	<u>\$27,568,694</u>

Source: Medina County, Ohio; County Auditor

**City of Brunswick, Ohio**  
*Principal Taxpayers*  
*Real and Public Utility Property Tax*  
*December 31, 2000*

<u>Taxpayer</u>	<u>Real and Public Utility Property Tax Assessed Value</u>	<u>Percent of Total Assessed Value</u>
GTE North Inc.	\$5,137,590	1.07 %
Columbia Gas of Ohio	4,672,910	0.97
Cross Creek Limited	3,911,670	0.81
Ohio Edison Co.	2,965,670	0.62
Clearbrooke Limited	2,485,000	0.52
Kimco Brunswick Assoc.	2,457,880	0.51
Laurel Hill Development	2,444,540	0.51
Arc Burns	2,232,630	0.46
Interstate Properties	2,222,290	0.46
Hickory Ridge	<u>1,701,510</u>	<u>0.35</u>
Totals	<u><u>\$30,231,690</u></u>	<u><u>6.28 %</u></u>
Total Real and Public Utility Property Tax Assessed Value	<u><u>\$481,483,010</u></u>	

Source: Medina County, Ohio; County Auditor

**City of Brunswick, Ohio**  
*Principal Taxpayers - Tangible Personal Property Tax*  
*December 31, 2000*

<u>Taxpayer</u>	<u>Tangible Personal Property Assessed Value</u>	<u>Percent of Total Assessed Value</u>
Brunswick Auto Mart	\$98,507	0.35 %
Mullinax Lincoln	67,945	0.24
Southeastern Equipment Company, Inc.	67,846	0.24
Transtechonology Engineering Components	53,660	0.19
K Mart Corporation	53,515	0.19
First National Supermarkets, Inc.	53,482	0.19
Recreational Products, Inc.	49,681	0.18
Norris Ford, Inc.	46,027	0.16
Blazers Tool Coating, Inc.	26,486	0.09
W.W.Williams Company	<u>24,767</u>	<u>0.09</u>
Totals	<u>\$541,916</u>	<u>1.93 %</u>
Total Tangible Personal Property Assessed Valuation	<u>\$28,055,480</u>	

Source: Medina County, Ohio; County Auditor



**City of Brunswick, Ohio**  
*Demographic Statistics*  
*Last Five Censuses*

<u>Year</u>	<u>Population</u>	<u>Occupied Households</u>	<u>Total Dwelling Units</u>	<u>Persons Per Household</u>	<u>Median Income</u>
2000	33,388	N/A	N/A	N/A	N/A
1990	28,220	9,032	9,444	3.09	\$36,808
1980	28,104	8,008	8,327	3.42	28,122
1970	15,852	3,775	3,844	4.15	11,746
1960	11,725	2,805	2,863	4.17	6,967
1950	2,460	N/A	N/A	N/A	N/A

N/A - Information not available

Source: U.S. Bureau of the Census

**City of Brunswick, Ohio**

*Miscellaneous Statistics*

*December 31, 2000*

Date of Incorporation	October 12, 1960
Form of Government	Council/City Manager
Area	12.6 Square Miles
Miles of Streets	130
Number of Traffic Lights	21
Fire Protection:	
Number of Stations	2
Number of Firefighters and Officers:	
Part-Time	15
Full-Time	25
Police Protection:	
Number of Stations	1
Number of Police Officers	39
Rescue Service:	
Number of Stations	2
Number of Rescue Personnel	39
Building Permits Issued:	
(Including Additions to Previously Constructed Buildings)	339
Recreation and Culture:	
Number of Parks	16
Area	273.4 Acres
Community Rec-Center (complete with indoor pool, whirlpool, sauna, indoor track, weight room, fitness center, gym, craft center and floating dance floor.)	1
Number of Libraries	1
Volumes	50,000
Employees:	
Classified Service (full time)	127
Exempt (full time)	15
Classified Service (part time)	94
Exempt (part time)	24

Source: City Records



STATE OF OHIO  
OFFICE OF THE AUDITOR  

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JIM PETRO, AUDITOR OF STATE

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**CITY OF BRUNSWICK**

**MEDINA COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 17, 2001**