

CITY OF BRUNSWICK, OHIO

AUDIT REPORT

FOR THE YEAR ENDED DECEMBER 31, 2009

James G. Zupka, CPA, Inc.
Certified Public Accountants



Mary Taylor, CPA
Auditor of State

City Council
City of Brunswick
4095 Center Road
Brunswick, Ohio 44212

We have reviewed the *Independent Auditor's Report* of the City of Brunswick, Medina County, prepared by James G. Zupka, CPA, Inc., for the audit period January 1, 2009 through December 31, 2009. Based upon this review, we have accepted these reports in lieu of the audit required by Section 117.11, Revised Code. The Auditor of State did not audit the accompanying financial statements and, accordingly, we are unable to express, and do not express an opinion on them.

Our review was made in reference to the applicable sections of legislative criteria, as reflected by the Ohio Constitution, and the Revised Code, policies, procedures and guidelines of the Auditor of State, regulations and grant requirements. The City of Brunswick is responsible for compliance with these laws and regulations.

Mary Taylor

Mary Taylor, CPA
Auditor of State

May 26, 2010

**CITY OF EUCLID, OHIO
SINGLE AUDIT REPORT
FOR THE YEAR ENDED DECEMBER 31, 2009**

TABLE OF CONTENTS

	<u>PAGE</u>
Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with <i>Government Auditing Standards</i>	1-2
Status of Prior Findings and Recommendations	3

JAMES G. ZUPKA, C.P.A., INC.

Certified Public Accountants

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**REPORT ON INTERNAL CONTROL OVER FINANCIAL REPORTING
AND ON COMPLIANCE AND OTHER MATTERS BASED ON AN AUDIT OF
FINANCIAL STATEMENTS PERFORMED IN ACCORDANCE WITH
GOVERNMENT AUDITING STANDARDS**

To the Members of City Council and
Members of the Audit Committee
City of Brunswick, Ohio

We have audited the financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of the City of Brunswick, Medina County, Ohio, as of and for the year ended December 31, 2009, which collectively comprise the City of Brunswick, Ohio's basic financial statements and have issued our report thereon dated April 26, 2010. 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.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the City of Brunswick, Ohio's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the City of Brunswick, Ohio's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the City of Brunswick, Ohio's internal control over financial reporting.

A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct misstatements on a timely basis. *A material weakness* is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the entity's financial statements will not be prevented, or detected and corrected on a timely basis.

Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and was not designed to identify all deficiencies in internal control over financial reporting that might be deficiencies, significant deficiencies, or material weaknesses. We did not identify any deficiencies in internal control over financial reporting that we consider to be material weaknesses, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the City of Brunswick, Ohio's financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, 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 or other matters that are required to be reported under *Government Auditing Standards*.

We noted certain matters that we reported to management of the City of Brunswick, Ohio, in a separate letter dated April 26, 2010.

This report is intended solely for the information and use of management, members of City Council, members of the Audit Committee, and others within the entity and is not intended to be and should not be used by anyone other than these specified parties.



James G. Zupka, CPA, Inc.
Certified Public Accountants

April 26, 2010

CITY OF BRUNSWICK, OHIO
STATUS OF PRIOR FINDINGS AND RECOMMENDATIONS
FOR THE YEAR ENDED DECEMBER 31, 2009

The prior audit report, as of December 31, 2008, included no citations or instances of noncompliance. Management letter recommendations have been corrected, repeated, or procedures instituted to prevent occurrences in this audit period.

CITY OF BRUNSWICK, OHIO

“Working Together to Create a Community of Excellence”

COMPREHENSIVE ANNUAL FINANCIAL REPORT FOR THE YEAR ENDED DECEMBER 31, 2009



FOR OUR SAFETY



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



City of Brunswick, Ohio

Comprehensive Annual Financial Report

For the Year Ended December 31, 2009

Issued by:

City of Brunswick
Department of Finance

William M. White
Finance Director

INTRODUCTORY SECTION

City of Brunswick, Ohio
Comprehensive Annual Financial Report
For the Year Ended December 31, 2009
Table of Contents

	<u>Page</u>
I. Introductory Section	
Table of Contents	i
Letter of Transmittal	iv
GFOA Certificate of Achievement	xi
List of City Officials	xii
Organizational Chart	xiii
 II. Financial Section	
Independent Accountants' Report.....	1
Management's Discussion and Analysis.....	3
 Basic Financial Statements:	
Government-Wide Financial Statements:	
Statement of Net Assets	15
Statement of Activities	16
 Fund Financial Statements:	
Balance Sheet – Governmental Funds.....	18
Statement of Revenues, Expenditures and Changes in Fund Balances - Governmental Funds.....	20
Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual:	
General Fund	22
Fire Department Fund	23
Street Repair and Maintenance Fund	24
Police Fund	25
Statement of Fund Net Assets - Proprietary Fund.....	26
Statement of Revenues, Expenses and Changes in Fund Net Assets - Proprietary Fund.....	27
Statement of Cash Flows - Proprietary Fund.....	28
Statement of Fiduciary Assets and Liabilities – Agency Funds	29
Notes to the Basic Financial Statements	30

Combining Statements and Individual Fund Schedules:

Combining Statements – Nonmajor Governmental Funds:

Fund Descriptions.....	60
Combining Balance Sheet – Nonmajor Governmental Funds.....	62
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Governmental Funds.....	63
Combining Balance Sheet – Nonmajor Special Revenue Funds.....	64
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Special Revenue Funds.....	66
Combining Balance Sheet – Nonmajor Capital Projects Funds.....	68
Combining Statement of Revenues, Expenditures and Changes in Fund Balances – Nonmajor Capital Projects Funds.....	70

Combining Statements - Agency Funds:

Fund Descriptions.....	72
Combining Statement of Changes in Assets and Liabilities – Agency Funds.....	73

Individual Fund Schedules of Revenues, Expenditures/Expenses and Changes in
Fund Balances/Equity - Budget (Non-GAAP Basis) and Actual:

Major Funds:

General Fund.....	76
Fire Department Fund.....	82
Street Repair and Maintenance Fund.....	83
Police Fund.....	84
Special Assessment Bond Retirement Fund.....	85
Brunswick Lake Construction Fund.....	86
Storm Sewer Fund.....	87
Refuse Fund.....	88

Nonmajor Funds:

Court Computerization Fund.....	89
VAWA Grant Fund.....	90
Drug Enforcement Fund.....	91
State Highway Fund.....	92
Law Enforcement Fund.....	93
Brunswick Transit Alternative Fund.....	94
Revolving Loan Fund.....	95
Cable TV Fund.....	96
Parks Fund.....	97
Department of Justice Federal Grant Fund.....	98
Enforcement and Education Fund.....	99
Community Recreation Center Fund.....	100
FEMA Grant Fund.....	101
Community Home Investment Program Grant Fund.....	102
Neighborhood Stabilization Program Grant Fund.....	103
General Obligation Bond Retirement Fund.....	104
Community Development Block Grant Fund.....	105
Fire Station Improvement Fund.....	106
Permanent Improvement Fund.....	107

Traffic Control Equipment Fund	108
Park Development Fund	109
City Hall Expansion Fund.....	110
Ohio Environmental Improvement Grant Fund.....	111
Road Improvement Fund	112
Pedestrian Infrastructure Grant Fund.....	113
III. Statistical Section	
Statistical Section Description.....	S1
Net Assets by Component –	
Last Nine Years.....	S2
Change in Net Assets -	
Last Eight Years.....	S4
Fund Balances, Governmental Funds	
Last Ten Years	S6
Changes in Fund Balances, Governmental Funds	
Last Ten Years	S8
Assessed Valuation and Estimated Actual Values of Taxable Property	
Last Ten Years	S10
Property Tax Rates – Direct and Overlapping Governments – Last Ten Years.....	S12
Principal Real Property Taxpayers – 2009 and 2000	S14
Property Tax Levies and Collections – Last Ten Years	S15
Income Tax Revenue Base and Collections – Last Ten Years.....	S16
Ten Largest Municipal Income Tax Withholding Accounts – 2009 and 2000	S17
Ratios of Outstanding Debt to Total Personal Income	
and Debt Per Capita – Last Ten Years	S18
Ratio of General Obligation Bonded Debt to Estimated	
True Value of Taxable Property and Bonded	
Debt per Capita – Last Ten Years	S19
Legal Debt Margin Information – Last Ten Years	S20
Computation of Direct and Overlapping Debt Attributable to Governmental Activities.....	S22
Demographic and Economic Statistics – Last Ten Years.....	S23
Principal Employers – 2009 and 2000.....	S24
Full-Time Equivalent City Government Employees	
by Function/Program – Last Ten Years.....	S26
Capital Assets Statistics by Function/Program – Last Nine Years.....	S28
Operating Indicators by Function/Program – Last Nine Years	S30

MAYOR
GARY F. WERNER

**CITY MANAGER/
SAFETY DIRECTOR**
ROBERT A. ZIENKOWSKI

CITY OF BRUNSWICK

COUNCIL
ANTHONY P. CAPRETTA
VINCENT CARL
JOSEPH P. DELSANTER
RONALD E. FALCONI
PATRICIA HANEK
PATRICK MCNAMARA
CHARLES J. RICCO

April 26, 2010

Members of City Council and
Citizens of Brunswick:

We are pleased to submit the City of Brunswick's 2009 Comprehensive Annual Financial Report. This report enables the City to comply with Ohio Administrative Code Section 117-2-03 (B), which requires reporting on a Generally Accepted Accounting Principles (GAAP) basis, and Ohio Revised Code Section 117.38 which requires the cities reporting on a GAAP basis to file an annual report with the Auditor of State within 150 days of fiscal year end.

Management assumes full responsibility for the completeness and reliability of the information contained in this report, based upon a comprehensive framework of internal control that it has established for this purpose. Because the cost of internal control should not exceed the anticipated benefits, the objective is to provide reasonable, rather than absolute, assurance that the financial statements are free of any material misstatements.

State statutes require the City of Brunswick to be subjected to an annual examination by the Auditor of State. Either the Auditor of State of Ohio or, if the Auditor permits, an independent public accounting firm conducts these audits. Brunswick City Council selected James G. Zupka, CPA to perform these services for the year ended December 31, 2009. The Independent Accountants' Report on the basic financial statements is included in the financial section of this report.

Management's discussion and analysis (MD&A) immediately follows the independent auditor's report and provides a narrative introduction, overview and analysis of the basic financial statements. The MD&A complements this letter of transmittal and should be read in conjunction with it.

The City of Brunswick is located in north-central Ohio, within the boundaries of Medina County, and is 12.7 square miles in area. The City is fortunate to have I-71 as a major artery running north and south through its eastern half with an intersection at State Route 303. Additionally, the City is only 26 miles from Cleveland and only 12 miles from Cleveland Hopkins International Airport.

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. As required by the City's Charter, every five years a commission is appointed by the Mayor to conduct a comprehensive review of the Charter and recommend any necessary amendments to City Council. Amendments are then reviewed by Council and approved amendments are then presented to the voters of the City for consideration at the November general election. The next charter review year will be 2010.



4095 CENTER ROAD - BRUNSWICK, OHIO 44212

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

The 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 administrative officer of the City. The City Manager is responsible for hiring directors for: Law, Finance, Public Service, Parks and Recreation and Community Development. The City Manager also is responsible for hiring other department/division heads such as: Clerk of Courts, Cable Facilitator, Information Technology and Security Officer, Economic Development Manager and an Administrative Services Coordinator.

The City provides full-time police and fire/emergency medical services protection, full-time street maintenance, full-time park improvement and maintenance, full-time building permitting and code enforcement, a fixed route transit service, and weekly refuse collection as well as general administration services for all of its stakeholders. Water and sanitary sewer services are provided by the Cleveland Water Department and Medina County Sanitary Sewer Department, respectively. The private sector provides other major utilities for the City.

Brunswick operates a Mayor's Court under the provisions of the Ohio Revised Code. The Court hears all traffic and first to fourth degree misdemeanor charges. In the case of a "not guilty" plea, the cases are transferred to the Municipal Court in the City of Medina.

The City is very proud of its parks and recreational programming which include over 300 acres of park land and a Community Recreation and Fitness Center aimed at improving the quality of life for Brunswick residents and businesses. The City offers 19 parks which include four community parks, eight neighborhood parks, a skate park, a Nature Center, a dog park, and additional open spaces. The Susan L. Hambley Nature Center is constructed on the peninsula property at Brunswick Town Center and is a 1,536 square foot log cabin facility that houses many animals and insects that reside in the northern Medina County area. Additionally, the City's four community parks are intended to serve the needs of the entire public without specific concentration on location. Then, to ensure that the entire public has a park available, the City offers eight neighborhood parks intended to focus on the needs of specific neighborhoods, generally within one mile. Finally, the City currently has five "open space" parks that are undeveloped by design to offer a natural park without any constructed park apparatuses. These parks also exist in order to protect specific areas from future construction, such as wetlands.

The City of Brunswick also operates a Community Recreation and Fitness Center serving residents as a fitness center, community event center, recreational program center, senior citizen center, and social center for public use. The Community Recreation Center offers a full range of recreational and social activities for people of all ages and abilities. Members have full use of the facility for open recreation and fitness opportunities. The City offers discounted membership and programming rates to Brunswick residents and other residents that reside within the School District boundaries (which extend, in part, into surrounding township areas). However, membership is not required to enroll in programs or attend meetings and social events. The Recreation and Fitness Center offers a Community Concert Series hosting concerts and plays for people of all ages as well as a variety of community wide programs at no additional charge to the residents. These events include a Senior Fair, Community Health Fair and Family Fun Day as well as many various speakers of interest throughout the year.

Local Economy

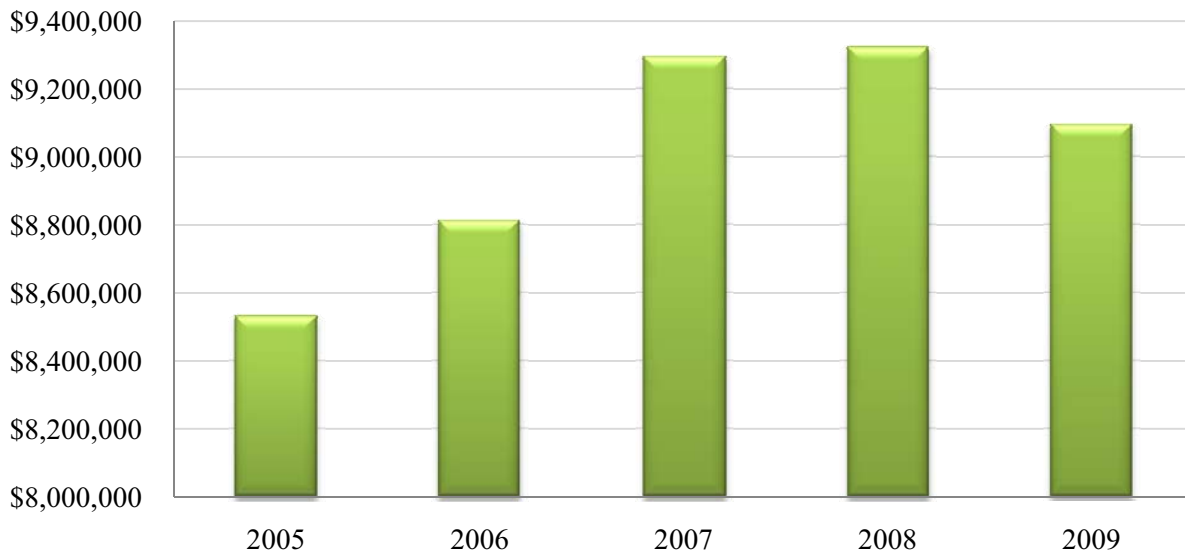
Brunswick's local economy continues to remain resilient in spite of recent economic conditions. According to the Ohio Department of Employment, the City's unemployment rate continues to move similarly to that of the Cleveland area and State rates. The City of Brunswick's unemployment rate increased to 8.5 percent over the 2008 rate of 5.8 percent. This increase was similar to the entire Cleveland area which saw the rate increase to 9.1 percent in 2009 from 6.6 percent in 2008. Brunswick's unemployment rate continues to stay below both the Cleveland area and State of Ohio rate. In spite of the large increase in unemployment numbers for the City and region, the City's income tax collection from residents in 2009 decreased by only 2.45 percent compared to 2008. This decrease equated to approximately \$228,263 in reduced income tax revenues. This decrease can be attributed directly to the higher unemployment numbers and reduced wages by those who were employed in 2008.

Interestingly, in spite of reports of increasing foreclosures, according to the Medina County Auditor, the collection rate for property taxes was approximately 91 percent for current tax collections and above 95 percent for total tax collections. Both of those collection percentages are increases over previous years as noted in the Statistical section of this report. However, in analyzing the property tax revenues deposited, the 2009 current property tax collections remained constant compared to 2008. Please see the statistical section of this report for further detailed information with regard to income and property tax collections. Being that these two sources of income are the largest received by the City, it will be important to continue to monitor these amounts and determine the impact, if any, of the ongoing economic conditions.

Looking at income tax revenue from local businesses; the revenue grew by 5.8 percent in 2007 but has contracted by 0.30 percent in 2008 and 2.45 percent in 2009. For 2009, revenues shrank by 2.45 percent due to the sagging economy. Still, the average growth over the past five years of 6.6 percent continues to provide the City with increased revenues to help offset the rising cost of providing services. Brunswick continues to be fortunate to have a diverse business tax base that is not reliant on one business or one business sector. Instead, the Brunswick business tax base is made up of many small to medium size companies that have a wide range of products and services. The continued healthy growth in income tax revenue over the past four years is attributed to this diversified and growing tax base.

The following graph illustrates the City’s tax receipts from 2005 through 2009. Since 2005, the revenue amounts have increased 6.6 percent. This increase is attributed to positive economic conditions, expanded business taxes, and creative collection efforts conducted by the City over the past two years.

Income Tax Revenue Graph



The City’s income tax base is made up of an even mix between business taxes and residential taxes. The biggest contributing group for income tax collections was business withholdings at 47.27 percent. This is important since it marks the third straight year where the withholding percentage was greater than the residential percentage. This is attributed to the emphasis on economic development growth and the City’s expanding tax base. The remaining portions of the City income tax revenue is made up of residential taxes at 46.46 percent and business net-profit taxes at 6.27 percent.

Long-Term Financial Planning

The City of Brunswick incorporated a five-year forecast with our annual budgeting procedures back in 2006. The intention of the five-year forecast, in accordance with best practices, is to recognize financial trends in time to make informed financial decisions moving forward. The forecasts brought to light that the City needed to evaluate its revenue and expense structure because it would not be able to sustain services based on the model that existed back in 2006. Therefore, since 2006, the City has been making proactive operating decisions to help minimize operating expenditures by not filling vacated positions, implementing cost saving policies, reducing workers' compensation exposure, and negotiating cost sharing arrangements with its various collective bargaining units. Further, to address the revenue shortfall with regard to funding the full-time police and fire operations, the City proposed a one-half percent increase to the City's income tax rate on the May 5, 2009 primary ballot. This initiative was approved by the voters and the increased income tax rate went into effect on January 1, 2010. As adopted, the tax initiative will expire at the end of 2013 and can only be used to fund the safety forces of the City. Based on forecasting models and various assumptions, this increased revenue should balance the City's operational budget over the four year levy term.

Also in 2009, the City implemented an Ohio PERS Early Retirement Incentive (ERI) Program in an effort to reallocate funds to help address road maintenance and improvement needs. This program will run from December 1, 2009 through November 30, 2010 and will allow eligible employees to receive up to two years of service credit towards their retirement. In order to qualify, employees must be eligible to retire as required by the PERS guidelines. The City estimates that approximately twelve employees can participate in the program. Pursuant to the ERI Plan Document adopted by City Council, 100 percent of the savings generated from the program must be deposited into the City's road improvement fund.

Additionally, over the years the City has utilized outside financing in order to address various major capital expenditures such as storm water management, traffic control improvements and fire equipment needs highlighted as follows:

- **Storm Sewer Improvements:** In response to flooding in the Oakleigh/Ashleigh/Briarleigh Drive areas, the City issued bond anticipation notes in 2009 for the purpose of constructing and reconstructing those storm sewers.
- **Traffic Control Improvements:** The City continues this six year funding plan to replace all the traffic signals throughout the City in order to improve traffic flow, reduce traffic accidents and install emergency back-up measures to keep the signals operating when power is down. The City anticipates receiving an 80 percent federal grant with the remaining 20 percent being funded through the issuance of debt to be repaid from motor vehicle permissive tax revenues.
- **Fire Equipment:** Due to increasing maintenance cost and outdated replacement parts, City Council authorized the issuance of debt to purchase a replacement fire engine in 2008. The engine replaced two pieces of equipment that the Division of Fire determined were no longer serviceable given their age and deteriorating condition.

In order to maintain and expand the present high level of service, the City continually explores new and creative methods of obtaining additional financial resources and looks to continue to create services through improved management of its current resources.

Relevant Financial Policies

Based on Council priorities and legal requirements, the City of Brunswick has an ordinance in place that determines the allocation of net municipal income tax revenues. The 2009 allocation was: 38.40 percent to the general fund, 28.00 percent to the fire levy special revenue fund, 13.40 percent to the police levy special revenue fund, 11.50 percent to the street maintenance and repair special revenue fund, 6.35 percent to the parks special revenue fund, 1.25 percent to the Brunswick transit alternative special revenue fund and 1.10 percent to the general obligation debt retirement fund. The amount distributed to each of these funds is net of the collection expenses incurred by the City's in-house income tax office on a monthly basis.

The City has a policy, based on previous voted property tax levies, that requires the County Auditor to allocate 0.3 mills to help fund the City's police pension expenses and 2.3 mills to the General Fund to fund general operations of the City.

The City has an ordinance that sets a park land dedication and/or tax on all developments in the City. The ordinance defines the amount of tax owed by the developer and also stipulates how those funds are to be used. The City has a Park Improvement Fund to account for this activity.

New financial policies adopted in 2009 are; that 100 percent of the net saved dollars from the ERI Program must be deposited into the City's road improvement fund.

Major Initiative – “For Our Safety”

In 2009, the City was at a crossroad. Facing a long-term structural funding deficit, created largely in the early 2000's by expanding the fire department into a full-time department, expanding the police department through short-term federal grants and through significant storm water improvements all without specific long-term funding, City Council presented the voters with a plan to *begin* to address some of the shortfalls. Specifically, based on the recommendation of a 2008 citizens' ad hoc committee, Council passed legislation asking the voters to consider a 0.50 percent income tax increase for the exclusive use for maintaining safety staffing levels.

Council's objective was made very clear from the beginning: Balance the operational budget either through the passage of the income tax levy or through operational cuts. In the educational campaign to the residents, Council outlined over \$1.8 million in cuts to be made immediately if the initiative was not successful. These reductions included the elimination of nineteen full-time positions, thirteen of which were in the Police and Fire departments, as well as across-the-board service reductions that impacted salt usage, elimination of the branch chipping and leaf pick-up services as well as service reductions through the elimination of non-emergency overtime.

Council also was sensitive to the economic climate by trying to limit the amount of the income tax increase to the lowest possible amount while still obtaining their goal. To that end, Council passed legislation that implemented a 0.25 percent increase to the credit given to those residents who pay municipal income taxes to another community (usually a community where they work) to help minimize the financial impact to the residents of the community. This increase moved the credit to a full 1.0 percent and was only implemented if the tax initiative was successful, otherwise the credit would have remained unchanged at three quarters of one percent.

Finally, Council provided the taxpayers with several accountability measures to insure that, if successful, safeguards and oversight measures existed to account for the levy proceeds. To that end, Council passed legislation formally creating a Citizen's Financial Audit Review and Advisory Committee. This fifteen member committee is made up of residents and business owners of the community and are required, at a minimum, to serve as the City's audit committee and to meet [at least] quarterly to review the safety levy proceeds. Council also passed legislation that mandated the accounting of the Police Department be moved from the City's General

Fund to its own special revenue fund [similar to the Fire Department] for more transparent accounting beginning in 2010. Finally, in an effort to give the taxpayers built in authority to correct misappropriation of the additional income tax proceeds, Council limited the levy to a renewable four year term. So Brunswick voters will have the opportunity to revisit the issue in 2013 to determine if the need continues and if the City did what was promised.

To summarize, the Brunswick community rallied around their safety forces and passed the initiative in May 2009. By doing so, the City was able to maintain service levels through 2009 and will look to expand the Police and Fire Departments over the next four years. Additionally, the City has made the future tax proceeds transparent and accountable to the stakeholders in an effort to add greater public trust into the process to allow the community to continue to move forward.

Road and Storm Water Improvement Projects

Boston Road Improvement Project: The Boston Road Improvement Project is planned to upgrade Boston Road to a three lane concrete roadway with curbing, sidewalks and storm sewers. The City has contracted with the Cuyahoga County Engineer's Office to finalize the project engineering. Right-of-way and construction for Boston Road have been delayed due to various issues with the parties involved such as the City of Strongsville, the City of Brunswick and Northeast Ohio Area-wide Coordinating Agency (NOACA).

North Carpenter Road Improvement Project(s): In 2005, the City put the project on hold until the plans could be reviewed and expanded to include a section of the road that was previously omitted from the project. Due to this development, the City now anticipates construction on North Carpenter Road to begin sometime in 2012. In the meantime, the City has begun addressing other sections of North Carpenter Road that require more immediate attention such as the Center Road intersection (at an investment of approximately \$385,000) and the Plum Creek culvert section of the road (at an investment of approximately \$332,124 which was offset by approximately \$160,000 in OPWC grant proceeds). Further, the City is utilizing \$626,000 in grant proceeds and \$257,935 in zero percent loan proceeds from the Ohio Public Works Commission as well as \$110,000 in local funds to complete improvements to the section of North Carpenter that was originally omitted from the larger project. These improvements are scheduled to begin in 2010. The remainder of the North Carpenter Road Improvement project will expand the remaining major intersections along North Carpenter Road, at Grafton Road and at Boston Road, to three lanes. In addition, the construction will include an upgrade to a full concrete roadway, curbs and gutters, storm sewers and sidewalks. The project is currently being funded by the City, Medina County and the Northeast Ohio Area Coordinating Agency.

Grafton / Hadcock Intersection Improvement Project: In 2009, the City was awarded \$535,000 in grant proceeds and \$92,210 in zero percent loan proceeds from the Ohio Public Works Commission and has allocated \$78,000 of local dollars to assist in the improvements at Grafton and Hadcock roads. The improvements include adding a traffic signal, a turn lane and resurfacing. The project began in 2009 and is expected to be completed in early 2011.

I-71 / S.R. 303 Enhancement: The City is in the process of updating our I-71 / S.R. 303 beautification program to enhance the aesthetic appearance of this major thoroughfare. The City has hired an engineer consultant firm for the designing of this area. The City will be submitting applications to NOACA requesting federal funds for this project.

Oakleigh/Ashleigh/Briarleigh Area Storm Sewer Improvement Project: The City originally began the engineering and design of this project back in 2003. In anticipation of the project moving forward at that time the City secured \$225,000 in Ohio Public Works Commission grant proceeds. However, the project was delayed due to downstream impact issues affecting the City of Strongsville. From 2004 through early 2009, the City of Strongsville and the City of Brunswick modified the project plans to develop a solution for the City of Brunswick

that does not negatively impact the City of Strongsville. Having completed the updated engineering plans, the City issued \$1,250,000 in bond anticipation notes in 2009 and began construction of this project. The total estimate is \$1,303,295 and is expected to be complete in 2010.

Highland Area Storm Sewer Improvement Project: The City secured \$141,500 in zero percent loans from the Ohio Public Works Commission in 2009 to improve the storm sewers affecting the residences along the west side of Highland Ave [between Center and Walnut Ridge Ave]. The engineer anticipates this project being bid and completed in 2010.

El Dorado Storm Sewer Improvement Project: The City has secured \$134,175 in zero percent loans from the Ohio Public Works Commission in 2009 to improve the El Dorado stream embankment by constructing and installing a gabion basket retaining wall along the western stream bank by approximately fifty feet in each direction. The engineer anticipates this project to be completed in 2010.

Awards and Acknowledgments

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to a governmental unit that publishes an easily readable and efficiently organized Comprehensive Annual Financial Report which conforms to program standards. Such a report must satisfy both generally accepted accounting principles and applicable legal requirements.

The Certificate of Achievement is the highest form of recognition in the area of governmental financial reporting and its award represents a significant accomplishment by a government and its management. GFOA awarded a Certificate of Achievement to the City of Brunswick for its CAFR for the year ended December 31, 2008. A copy of this certificate is contained within this report. This is the 26th award the City has received.

A Certificate of Achievement is valid for a period of one year. The City of Brunswick believes the 2009 Comprehensive Annual Financial Report conforms to the Certificate of Achievement Program requirements and standards, and has submitted it to the GFOA for consideration.

The employees of the City of Brunswick are dedicated to serve its citizens. The preparation of a report of this scope depends upon the dedication of many employees, but especially the employees in the Department of Finance who have worked on various parts of this project. The City also appreciates the dedication of Local Government Services for their assistance and guidance in the preparation of this report.

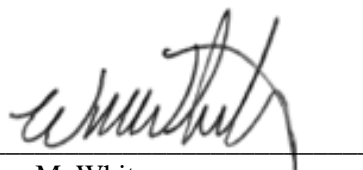
In addition, we would like to thank Brunswick City Council, whose leadership and encouragement made the preparation of this report possible.

We would like to take this opportunity to thank the residents, businesses and taxpayers of the City of Brunswick for entrusting us with the administration of their local government.

Respectfully submitted,



Robert A. Zienkowski
City Manager



William M. White
Director of Finance

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, 2008

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.



President

Executive Director

City of Brunswick, Ohio

*City Officials
December 31, 2009*

Mayor

Dale Strasser

Council Members

Charles J. Ricco	Anthony P. Capretta
Ronald E. Falconi.....	Joseph P. Delsanter
Vincent Carl.....	Gary F. Werner
Patrick McNamara	

City Manager/Safety Director

Robert A. Zienkowski

Finance Director and Tax Administrator

William M. White

Parks and Recreation Director

John Piepsny

Law Director

Kenneth J. Fisher

Development Director/Chief Building Official

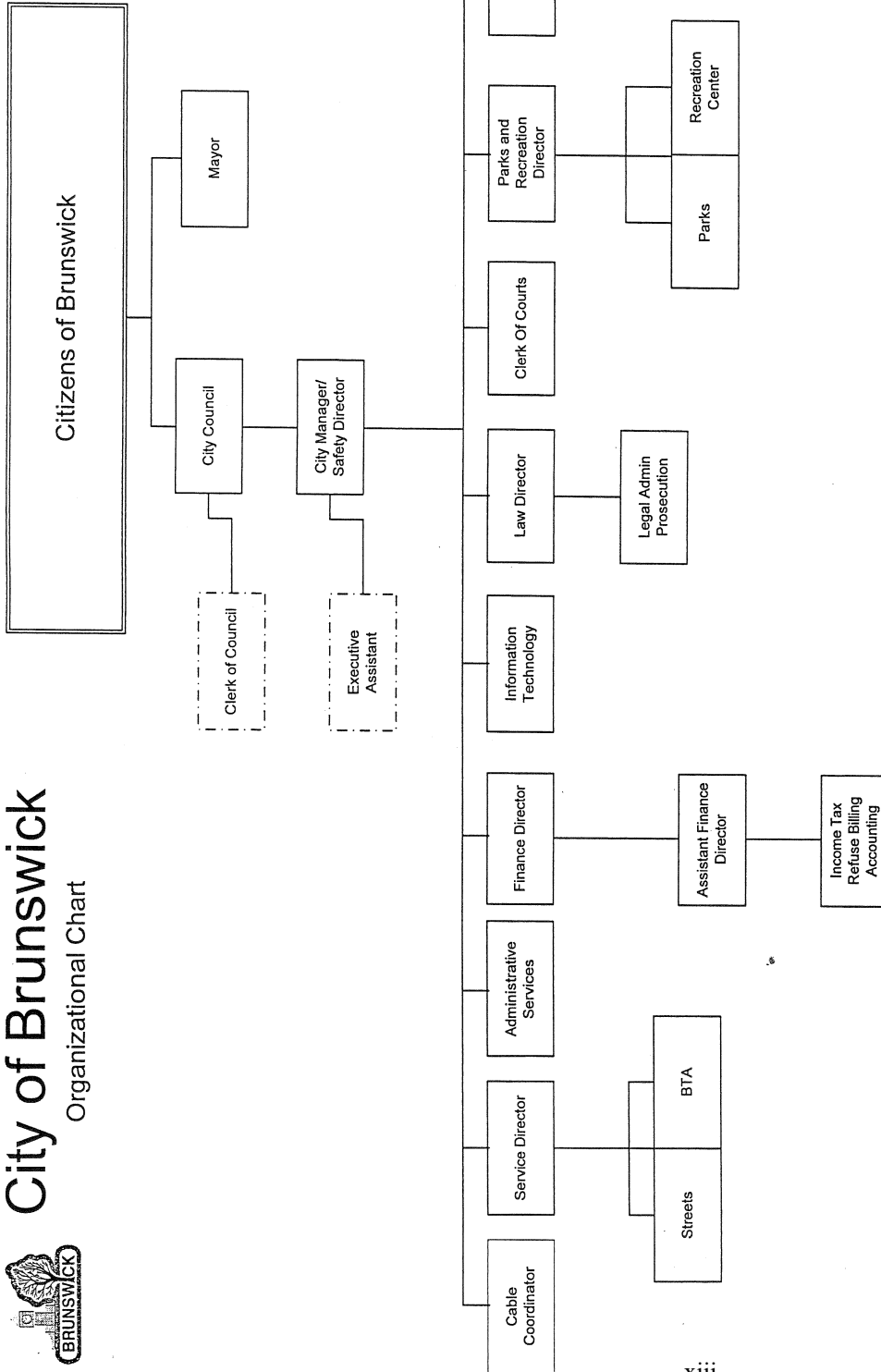
Roger Westfall

Service Director

Sam Scaffide



City of Brunswick Organizational Chart



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FINANCIAL SECTION

JAMES G. ZUPKA, C.P.A., INC.

Certified Public Accountants

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Garfield Hts., Ohio 44125

Member American Institute of Certified Public Accountants

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Ohio Society of Certified Public Accountants

INDEPENDENT AUDITOR'S REPORT

To the Members of City Council and
Members of the Audit Committee
City of Brunswick, Ohio

The Honorable Mary Taylor
Auditor of State
State of Ohio

We have audited the accompanying financial statements of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of the City of Brunswick, Medina County, Ohio, as of and for the year ended December 31, 2009, which collectively comprise the City's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the City of Brunswick, Ohio's management. Our responsibility is to express opinions on these financial statements based on our audit.

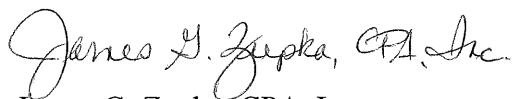
We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and 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 the 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 opinions.

In our opinion, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the business-type activity, each major fund, and the aggregate remaining fund information of the City of Brunswick, Ohio, as of December 31, 2009, and the respective changes in financial position, and cash flows, where applicable, thereof, and the respective budgetary comparison for the General Fund, the Fire Department Fund, the Street Repair and Maintenance Fund, and the Police Fund for the year then ended in conformity with accounting principles generally accepted in the United States of America.

In accordance with *Government Auditing Standards*, we have also issued our report dated April 26, 2010, on our consideration of the City of Brunswick, Ohio's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on the internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Accounting principles generally accepted in the United States of America require that the Management's Discussion and Analysis on pages 3 through 13 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board, who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with auditing standards generally accepted in the United States of America, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the City of Brunswick, Ohio's financial statements as a whole. The introductory section, combining and individual nonmajor fund financial statements and schedules, and statistical section are presented for purposes of additional analysis and are not a required part of the financial statements. The combining and individual nonmajor fund financial statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the financial statements. The information has been subjected to the auditing procedures applied in the audit of the financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the financial statements or to the financial statements themselves, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statements as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we do not express an opinion or provide any assurance on them.



James G. Zupka, CPA, Inc.
Certified Public Accountants

April 26, 2010

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

The management's discussion and analysis of the City of Brunswick's financial performance provides an overall review of the City's financial activities for the year ended December 31, 2009. The intent of this discussion and analysis is to look at the City's financial performance as a whole; readers should also review the transmittal letter and the basic financial statements to enhance their understanding of the City's financial performance.

Financial Highlights

Key financial highlights for 2009 are:

- On May 5, 2009, the voters approved a .50 percent income tax increase for the purpose of maintaining staffing levels for the City's safety forces. In addition, Council increased the tax credit from 0.75 percent to 1.00 percent. The effective date of this new tax levy is January 1, 2010.
- On September 24, 2009, the City issued \$5,075,000 in capital improvement bonds, of which, \$4,672,492 was general obligation bonds and \$402,508 was special assessment bonds. The bonds were issued for the following multi-year projects: reconstruction of the dam at Brunswick Lake, the dredging and improvement of Brunswick Lake and various improvements to the City's storm water drainage system.

Using This Comprehensive Annual Financial Report (CAFR)

This annual report consists of a series of financial statements and notes to those statements. These statements are prepared and organized so the reader can understand the City of Brunswick as a financial whole or as an entire operating entity. The statements proceed to provide an increasingly detailed look at the City's specific financial condition.

The *Statement of Net Assets* and *Statement of Activities* provide information about the activities of the whole City, presenting both an aggregate view of the City's finances and a longer-term view of those assets. Major fund financial statements provide the next level of detail. For governmental funds, these statements tell how services were financed in the short term as well as what dollars remain for future spending. The fund financial statements also look at the City's most significant funds with all other non-major funds presented in total in one column.

Reporting the City of Brunswick as a Whole

Statement of Net Assets and Statement of Activities

While this document contains information about the funds used by the City to provide services to our citizens, the view of the City as a whole looks at all financial transactions and asks the question, "How did the City do financially during 2009?" The *Statement of Net Assets* and the *Statement of Activities* answer this question. These statements include all assets and liabilities using the accrual basis of accounting similar to the accounting method used by the private sector. The basis of this accounting takes into account all of the current year's revenues and expenses regardless of when the cash is received or paid.

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

These two statements report the City's net assets and the changes in those assets. The changes in net assets are important because it tells the reader whether, for the City as a whole, the financial position of the City has improved or diminished. However, in evaluating the overall position of the City, non-financial information such as changes in the City's tax base and the condition of the City's capital assets will also need to be evaluated.

The *Statement of Net Assets* and the *Statement of Activities* are divided into the following categories:

- Assets
- Liabilities
- Net Assets (Assets minus Liabilities)
- Program Revenue and Expenses
- General Revenues
- Net Assets Beginning of Year and Year's End

Reporting the City of Brunswick's Most Significant Funds

Fund Financial Statements

The presentation of the City's major funds begins on page 18. Fund financial reports provide detailed information about the City's major funds based on the restrictions on the use of monies. The City has established many funds which account for the multitude of services, facilities and infrastructure provided to our stakeholders. However, these fund financial statements focus on the City's most significant funds. In the case of the City of Brunswick, the major funds are the general, fire department, street repair and maintenance, police, special assessment bond retirement, Brunswick Lake construction, storm sewer and refuse.

Government Funds

Most of the City's activities are reported in the governmental funds which focus on how money flows into and out of those funds and the available balances left at year end for spending in future periods. Governmental funds are reported using an accounting method called modified accrual accounting which measures cash and all other financial assets that are expected to be readily converted to cash. The governmental fund statements provide a detailed short-term view of the City's general operations and the basic services it provides. Government fund information helps you determine whether there are more or fewer financial resources that can be spent in the near future on services provided to our residents. The relationship (or differences) between governmental activities (reported in the *Statement of Net Assets* and the *Statement of Activities*) and governmental funds is reconciled in the financial statements.

Proprietary Funds

The proprietary fund (the refuse fund) has historically operated as an enterprise fund using the same basis of accounting as a business-type activity; therefore, these statements will essentially match the information provided in the statements for the City as a whole.

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

The City as a Whole

The Statement of Net Assets looks at the City as a whole. Table 1 provides a summary of the City's net assets for 2009 compared to 2008.

Table 1
Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2009	2008	2009	2008	2009	2008
Assets						
Current and Other Assets	\$23,157,318	\$24,054,922	\$736,093	\$491,275	\$23,893,411	\$24,546,197
Capital Assets, Net	41,874,330	41,381,252	220,015	245,692	42,094,345	41,626,944
<i>Total Assets</i>	<u>65,031,648</u>	<u>65,436,174</u>	<u>956,108</u>	<u>736,967</u>	<u>65,987,756</u>	<u>66,173,141</u>
Liabilities						
Current and Other Liabilities	7,082,955	11,897,109	182,517	144,487	7,265,472	12,041,596
Long-Term Liabilities:						
Due Within One Year	1,157,527	745,505	2,449	4,714	1,159,976	750,219
Due in More than One Year	7,449,408	3,133,984	350	2,962	7,449,758	3,136,946
<i>Total Liabilities</i>	<u>15,689,890</u>	<u>15,776,598</u>	<u>185,316</u>	<u>152,163</u>	<u>15,875,206</u>	<u>15,928,761</u>
Net Assets						
Invested in Capital Assets,						
Net of Related Debt	32,426,336	31,960,337	220,015	238,669	32,646,351	32,199,006
Restricted:						
Capital Projects	4,252,051	8,316,173	0	0	4,252,051	8,316,173
Debt Service	2,939,856	2,618,987	0	0	2,939,856	2,618,987
Other Purposes	7,434,598	6,793,824	0	0	7,434,598	6,793,824
Unrestricted (Deficit)	2,288,917	(29,745)	550,777	346,135	2,839,694	316,390
<i>Total Net Assets</i>	<u>\$49,341,758</u>	<u>\$49,659,576</u>	<u>\$770,792</u>	<u>\$584,804</u>	<u>\$50,112,550</u>	<u>\$50,244,380</u>

Total governmental activities assets, liabilities and net assets remained relatively constant from 2008 to 2009. Although 2009 was a tough economic year, in which income tax revenues were down slightly, the City implemented decisions to help control costs and maintain net assets relatively constant. The City also took advantage of extremely low interest rates by retiring various notes and issued \$5,075,000 in general obligation and special assessment bonds during 2009.

Total assets, liabilities and net assets for the business-type activity increased in 2009 from 2008. Refuse rates increased from \$162.00 to \$195.60 and a new five year contract, effective August 1, 2009, was competitively bid to determine the City's refuse hauler. Pursuant to Brunswick Codified Ordinance Section 1060, refuse charges shall include each resident's pro rata share of the contract hauler's current charge to the City and a service charge for the billing, collecting and managing of the collections.

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Table 2 shows the changes in net assets for the year ended December 31, 2009.

Table 2
Changes in Net Assets

	Governmental Activities		Business-Type Activity		Total	
	2009	2008	2009	2008	2009	2008
Revenues						
<i>Program Revenues:</i>						
Charges for Services and Sales	\$4,065,909	\$3,331,510	\$2,206,679	\$1,717,513	\$6,272,588	\$5,049,023
Operating Grants and Contributions	2,262,762	2,279,404	0	0	2,262,762	2,279,404
Capital Grants and Contributions	828,013	454,646	0	0	828,013	454,646
<i>Total Program Revenues</i>	<u>7,156,684</u>	<u>6,065,560</u>	<u>2,206,679</u>	<u>1,717,513</u>	<u>9,363,363</u>	<u>7,783,073</u>
<i>General Revenues:</i>						
Property Taxes	2,195,088	2,081,912	0	0	2,195,088	2,081,912
Income Tax	9,025,985	9,515,612	0	0	9,025,985	9,515,612
Grants and Entitlements	1,251,775	1,495,033	0	0	1,251,775	1,495,033
Interest	66,022	345,096	0	0	66,022	345,096
Other	70,083	89,291	0	50	70,083	89,341
<i>Total General Revenues</i>	<u>12,608,953</u>	<u>13,526,944</u>	<u>0</u>	<u>50</u>	<u>12,608,953</u>	<u>13,526,994</u>
<i>Total Revenues</i>	<u>19,765,637</u>	<u>19,592,504</u>	<u>2,206,679</u>	<u>1,717,563</u>	<u>21,972,316</u>	<u>21,310,067</u>
<i>Program Expenses:</i>						
General Government	3,132,307	3,335,640	0	0	3,132,307	3,335,640
Security of Persons and Property	9,318,372	10,163,304	0	0	9,318,372	10,163,304
Transportation	3,343,339	3,933,812	0	0	3,343,339	3,933,812
Community Environment	2,497,012	2,265,572	0	0	2,497,012	2,265,572
Public Health Services	31,491	28,509	0	0	31,491	28,509
Leisure Time Activities	1,766,699	2,383,488	0	0	1,766,699	2,383,488
Refuse	0	0	2,020,691	1,663,225	2,020,691	1,663,225
Interest and Fiscal Charges	390,789	445,032	0	0	390,789	445,032
<i>Total Program Expenses</i>	<u>20,480,009</u>	<u>22,555,357</u>	<u>2,020,691</u>	<u>1,663,225</u>	<u>22,500,700</u>	<u>24,218,582</u>
<i>Special Item:</i>						
Gain on Sale of Assets Held for Resale	396,554	0	0	0	396,554	0
Increase (Decrease) in Net Assets	(317,818)	(2,962,853)	185,988	54,338	(131,830)	(2,908,515)
Net Assets Beginning of Year	49,659,576	52,622,429	584,804	530,466	50,244,380	53,152,895
Net Assets End of Year	<u>\$49,341,758</u>	<u>\$49,659,576</u>	<u>\$770,792</u>	<u>\$584,804</u>	<u>\$50,112,550</u>	<u>\$50,244,380</u>

The overall financial strength of the City improved from 2008 to 2009 as a result of the City implementing decisions to control costs. The more significant expense decreases are presented in the security persons and property, transportation and leisure time activities expense categories. The City began to control wage costs during fiscal year 2009 by not replacing certain positions or replacing full-time positions with part-time positions as a result of retirements. In addition, fiscal year 2008 included two years of retroactive pays and fiscal year 2009 included none. The full-time non-union employees also agreed to pay ten percent more in hospitalization premiums, effective April 1, 2009, that was originally paid for by the City. Furthermore, the City's streets department revamped their winter road salt program and temporarily suspended the branch chipping program to reduce costs.

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

The City's total revenues remained relatively constant. It was a tough economic year in which the City experienced a decrease in income tax and intergovernmental revenue, however, the decrease was offset by stronger collections for emergency medical services, the undertaking of several road and storm sewer projects partially funded by Ohio Public Works Commission grants and the recognition of the special assessment receivable for the newly issued special assessment bonds.

The business-type activity revenues and expenses increased. The City increased the refuse rates and competitively bid a new 5 year contract with the City's refuse hauler as previously mentioned.

GOVERNMENTAL ACTIVITIES

Several revenue sources fund the City's governmental activities with the City's income tax being the largest contribution by a large margin. On April 8, 1968, the income tax rate of one percent was established by City Ordinance No. 6-68. The Income Tax Ordinance was amended on July 24, 1995 requiring proposed tax rate changes be submitted to the electors of the City for approval or rejection. On November 7, 1995 the electors approved the proposed .35 percent increase for the purpose of expanding the City's safety forces. On May 5, 2009, the electors approved the proposed 0.5 percent income tax rate increase for police and fire operational expenses, with a corresponding increase of 0.25 percent to the income tax credit rate approved by City Council. As of January 1, 2010 the City's income tax rate will be 1.85 percent with a maximum of a 1.00 percent credit for income taxes paid to another municipality. General revenues from property taxes and local government funds are also significant revenue generators. The City monitors its sources of revenue very closely for any changes or fluctuations.

The City's income tax revenues decreased in 2009 from 2008 as a result of the economic downturn. However, effective January 1, 2010, the income tax rates will increase as previously mentioned. Prior to 2009, the City enjoyed a steady increase in income tax collections over the past ten years with the exception of a two year period in 2002 and 2003 where income tax revenues remained stable. These increases along with cash reserves allowed the City to continue to provide municipal services to its expanding resident and workforce base. The City continues to be very aggressive in collecting delinquent income taxes and is continuously exploring creative methods of collecting these delinquencies. During 2007 through 2009, the City contracted with a firm to collect delinquent tax accounts in which the City has exhausted all of their collection efforts. In 2009, the City received \$93,152, excluding collection fees and legal costs, from this firm.

The City is committed to a strong economic development program which correlates into income tax revenues. The number of businesses, being industrial or commercial, large or small, provides the City with an income tax base that can sustain the loss of any major tax paying entity without significantly affecting the financial needs of the City. During 2009, the City income tax revenues were distributed to the following funds by City Council approved Ordinance: general fund (38.40 percent), fire department fund (28.00 percent), police fund (13.4 percent), street repair and maintenance fund (11.50 percent), parks department fund (6.35 percent), Brunswick transit authority fund (1.25 percent) and the general obligation debt retirement fund (1.10 percent). Effective January 1, 2010, City Council amended the income tax allocation to the prescribed funds as follows: police fund (53.50 percent), fire fund (29.00 percent), street repair & maintenance fund (7.00 percent), parks fund (5.00 percent), general obligation bond retirement fund (4.00 percent), Brunswick transit alternative fund (1.25 percent) and the general fund (0.25 percent). The large increase in income tax revenues distributed to the Police fund effective January 1, 2010 was a direct result of the passage of the new income tax levy and the presentation change of all previously presented general fund police activity into the special revenue police fund.

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Charges for services represents revenues from the Mayor's Court, cable franchise fees, building permits, park development and fees, recreation center fees, emergency rescue fees, transit fees, special assessments, and rental fees. Operating and capital grants and contributions are represented mainly of revenues received from other governments for a specific purpose.

Security of persons and property represents the highest program expense for the City by a large margin. This expense category is made up of all of the expenses and related activities of the City's Police and Fire Departments. Both departments are efficient and operated within its operating budget. The Police Department consists of a full-time police chief who oversees full-time and part-time police officers and communication specialists. The Police Department is funded primarily from revenues generated through the City's income tax, a pension levy and fines and forfeitures and is presented within the general and police funds. Effective January 1, 2010, the Police Department activities, unless otherwise restricted by the Ohio Revised Code, will only be presented in the police special revenue fund. The Fire Department operates as a full-time fire department and is funded with income tax collections and rescue billing collections. The department employs full-time and part-time firefighters/EMT personnel and is headed by a full-time chief. The goal of these two Departments is to provide the best possible services to our community.

Transportation expense is the second highest governmental activities program expense for the City. Transportation expenses include depreciation, maintenance and repairs to the City's roads and infrastructure as well as operate the City's Brunswick Transit Alternative (BTA). The City paid for these activities primarily from the City's motor vehicle license tax, permissive tax and gasoline taxes in addition to a portion of the City's income tax. The City's Engineer has evaluated all of the City roads to prioritize which City roads are projected to be or are in need of repair. In assessing roads and potential future infrastructure projects, the City has always applied for State Issue II and federal stimulus monies when applicable as well as searching for joint projects with surrounding communities and the County.

The City also operates its own public transit system. The City has a contract with Medina County Public Transit, MCPT, our transport provider. MCPT's relationship with the City is to operate, maintain and manage the transit system within the agreed upon guidelines set forth in the contract. A large portion of capital and operating expenses needed to run a public transit system are reimbursable through the Ohio Greater Cleveland Regional Transit Authority (RTA), Ohio Department of Transportation and the United States Department of Transportation. The City also has a contract with the Northeast Ohio Areawide Coordinating Agency (NOACA) to assist the City in achieving its goal of improving the economy, environment, transportation system and quality of life for the citizens of Northeast Ohio and the City of Brunswick. The City is reimbursed for 65 percent of the net transit operation expenses, 90 percent of NOACA contractual service expenses and 100 percent of any capital purchases.

The next three highest program expenses are: general government, community environment and leisure time activities. Interest and fiscal charges and public health services make up the remaining governmental program expenses.

The City's Funds

The City of Brunswick uses fund accounting as mandated by governmental legal requirements. The importance of accounting and reporting using this method is to demonstrate compliance with these finance related requirements.

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Governmental Funds

Information about the City's governmental funds begins on page 18. These funds are accounted for by using the modified accrual basis of accounting.

The most significant funds are the general, fire department, street repair and maintenance, police, special assessment bond retirement, Brunswick Lake construction and storm sewer funds.

The general, fire department and street repair and maintenance funds experienced a decrease in both revenues and expenditures. As mentioned previously, it was a tough economic year in which income tax and intergovernmental revenues were down slightly, however, the City was also able to control some costs in these funds by reviewing labor costs along with modifying various programs, such as, but not limited to the road salt, tool rental, branch chipping and senior citizen programs. For the general fund, the decrease in revenues and expenses was also partially related to the receivable and payable recognitions and the presentation change of the Police Department from the general fund to its own special revenue police fund in fiscal year 2010. In 2009, the City's general fund transfers enabled the City to fund a portion of the Brunswick Transit Alternative operations, pay for various city hall improvements and to cover the local match of a federal grant.

The police fund will account for all of the police activity previously presented in the general fund effective January 1, 2010. The income tax allocation change, the recognition of receivables and payables relating to the police department and the January 1, 2010 presentation change for police activity from the general fund to the police fund all resulted in the police special revenue fund's 2009 revenues and expenses increasing over 2008. The City is committed to reflecting all police activity, not otherwise required to be separated by the Ohio Revised Code, into one special revenue police fund as a result of the passage of the May 5, 2009 income tax levy. This will allow all of the City's constituents, general public and financial readers to be able to clearly determine how these tax dollars are spent.

As previously mentioned in the financial highlights, the City issued \$5,075,000 in capital improvement bonds, of which, \$4,672,492 was general obligation bonds and \$402,508 was special assessment bonds. The bonds were issued for the following multi-year projects: reconstruction of the dam at Brunswick Lake, the dredging and improvement of Brunswick Lake and various improvements to the City's storm water drainage system. The Brunswick Lake construction fund accounts for the purchase of and improvements to the Brunswick Lake site financed by loans from the general fund and the proceeds of general obligation and special assessment bonds. The storm sewer fund accounts for the transfers, general obligation bond proceeds and grant monies used for the improvements to various storm sewers. The City's special assessment bond retirement fund accounts for the special assessment revenues and expenditures associated with paying off special assessment debt.

Business-Type Fund

The City's lone business-type activity is the refuse fund. The refuse fund accounts for the garbage collection services and billing costs.

General Fund Budgeting Highlights

The City's budget is prepared according to Ohio and local laws and is based on accounting for certain transactions on a basis of cash receipts, disbursements, and encumbrances. The most significant budgeted fund is the general fund. During the course of 2009, the City amended its general fund budget eleven times. Some of the more significant amendments made to the general fund estimated revenues and sources during

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

2009 related to the reduction of income tax estimated revenues as a result of the economic downturn, reduction of local intergovernmental dollars received through Medina County as a result of a revised estimate received from the Medina County Auditor in the second half of 2009 and the reduction of an estimated advance in from the Brunswick Lake construction fund as a result of land sales being delayed due to the economy. Some of the more significant reductions in appropriations in the general fund related to the reduction in workers' comp premiums and reduction in hospitalization appropriations as a result of the full-time non-union employees having agreed to pay ten percent more in hospitalization premiums that were originally paid for by the City in 2008. As required by the City Charter, expenditures in excess of \$7,500 must be reviewed and approved individually by Council. Recommendations and requests for budget changes are referred to the Finance Committee and/or Committee as a Whole for review, after which to a Council work session for presentation before going to the formal Council Meeting for ordinance enactment. The legal level of control is to each office, department, and division, and, within each, the amount appropriated for personal services and other. Interdepartmental budget changes that modify line items within the established legal level of control are allowed without requiring Council's authorization.

The general fund supports many major activities such as the police, building and planning departments as well as the legislative and most executive activities. Effective January 1, 2010 all general fund police activity, will no longer be presented in the general fund but rather the police special revenue fund. Some major capital projects are funded with general fund dollars. By ordinance, these funds are transferred from the general fund to capital project funds where the revenue and expenditures for the capital improvement are tracked and monitored.

Capital Assets and Debt Administration

Capital Assets

Table 3
Capital Assets (Net of Depreciation)

	Governmental Activities		Business-Type Activity		Total	
	2009	2008	2009	2008	2009	2008
Land	\$5,355,233	\$5,274,757	\$0	\$0	\$5,355,233	\$5,274,757
Land Improvements	89,508	32,339	0	0	89,508	32,339
Buildings and Improvements	7,633,115	7,098,244	0	0	7,633,115	7,098,244
Machinery, Equipment and Vehicles	2,510,625	2,217,601	220,015	245,692	2,730,640	2,463,293
Furniture and Fixtures	11,685	15,194	0	0	11,685	15,194
Infrastructure						
Roads	6,639,685	6,624,037	0	0	6,639,685	6,624,037
Sidewalks	802,753	849,130	0	0	802,753	849,130
Storm Sewers	11,677,758	11,829,932	0	0	11,677,758	11,829,932
Bridges	176,007	182,603	0	0	176,007	182,603
Dam	1,455,069	1,487,404	0	0	1,455,069	1,487,404
Culverts	1,536,728	1,590,576	0	0	1,536,728	1,590,576
Construction in Progress	3,986,164	4,179,435	0	0	3,986,164	4,179,435
Totals	\$41,874,330	\$41,381,252	\$220,015	\$245,692	\$42,094,345	\$41,626,944

The most significant additions in capital assets came in the areas of construction in progress, buildings and improvements and machinery and equipment.

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

The construction in progress additions consisted mainly of various storm sewer projects and a new custom ambulance being built for the fire department. The biggest storm sewer project in process is the City's Oakleigh, Ashleigh, Briarleigh project. The project involves the installation of storm sewers and appurtenant structures along Oakleigh Drive, Ashleigh Drive, Briarleigh Drive, Boston Road and defined areas. The new ambulance will replace an older ambulance to provide emergency medical services for those in need.

The most significant buildings and improvement additions were the completion of a new concession stand and park improvements at Mooney Park and the completion of the City's new nature center funded by park development fees and a State grant.

The most significant machinery and equipment addition was a new seventy-five foot piece ladder truck for the fire department.

The most significant deletions were to construction in progress and are discussed in the additions above. The deletions in construction in progress consist of projects that were completed during 2009 and were previously listed as construction in progress as of December 31, 2008. For additional information see Note 11 to the basic financial statements.

The City has purchased approximately 144 acres of land for the Brunswick Lake project and had previously designated approximately 77 acres of the 144 acres to be resold and developed in accordance with an approved master plan. As of December 31, 2009, the City has sold or retained approximately 60 acres of the 77 acres, leaving approximately 17 acres available for resale. On February 25, 2009, the City sold approximately 16 acres to Zaremba Brunswick Associates, LLC. The land was sold in exchange for \$779,536 in cash and escrow deposits on hand plus a \$394,040 loan receivable with 4 percent simple interest payable upon the sale of individual "blanks" of land or four years, whichever is earlier. The proceeds of this sale are accounted for in the Brunswick Lake construction fund. City Council and the Administration are committed to making sure that this development defines the City as one of the premier cities in northern Ohio.

The Administration continues to seek grants for infrastructure projects, State and/or federal grant entitlements and stimulus and various other small grants serving a variety of purposes. In 2009, the City received federal grants for these purposes as awarded by the United States Department of Homeland Security, United States Department of Housing and Urban Development, United States Department of Justice and the United States Department of Transportation. The City received Issue II State grant and/or zero percent loan monies for our North Carpenter Road improvement and our Applewood, Oakleigh, Ashleigh, Briarleigh, Plum Creek, Highland and El Dorado storm sewer improvements. The City also received a State grant to construct and open a nature center that was finalized and opened to the public on April 25, 2009. It is through these grants and entitlements along with our capital replacement programs, notes and transfers that we are able to improve upon our capital assets.

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Debt

Table 4 summarizes bonds, notes and loans outstanding.

Table 4
Outstanding Debt at Year End

	Governmental Activities		Business-Type Activities		Totals	
	2009	2008	2009	2008	2009	2008
General Obligation Bonds	\$5,446,141	\$1,245,908	\$0	\$0	\$5,446,141	\$1,245,908
Special Assessment Bonds	1,979,666	1,728,992	0	0	1,979,666	1,728,992
Notes	3,000,000	6,980,000	0	0	3,000,000	6,980,000
Capital Leases	215,733	277,005	2,395	7,023	218,128	284,028
OPWC Loans	170,047	159,347	0	0	170,047	159,347
Totals	<u>\$10,811,587</u>	<u>\$10,391,252</u>	<u>\$2,395</u>	<u>\$7,023</u>	<u>\$10,813,982</u>	<u>\$10,398,275</u>

The general obligation bonds outstanding are composed of voter-approved Recreation Center Refunding Bonds, Capital Improvement bonds and a City Hall Expansion Bond. The voter-approved Recreation Center Refunding Bonds are paid from property tax and homestead and rollback monies. The Capital Improvement and City Hall Expansion Bonds are paid from income tax revenue, and if necessary, monies transferred from the general fund.

The special assessment bonds consist of capital improvement, Cross Creek, South Carpenter Road, Laurel Road West Waterline, Grafton Road, Laurel Road and South Industrial improvements. Principal and interest for these bonds are paid from the collection of special assessments from the benefited property owners.

The notes payable represent bond anticipation notes for the following projects: (1) \$1,600,000 will finance the improvement of a storm water drainage system by constructing and reconstructing storm sewers, storm water detention basins and other storm water management improvements. The note will be repaid with the proceeds from the sale of general obligation bonds and the bonds will be repaid with income tax revenues and/or general fund transfers; (2) \$800,000 will finance the engineering and right-of-way costs of the improvement to the City's traffic control system. The note will be repaid with the proceeds from the sale of general obligation bonds and the bonds will be repaid with intergovernmental revenues earned in the State Highway Fund; and (3) \$600,000 was used to acquire fire apparatus and related equipment. The note will be paid with the proceeds from the sale of general obligation bonds and the bonds will be repaid with income tax revenues and/or general fund transfers.

The outstanding Ohio Public Works Commission loans represent interest free loans obtained to finance the Fireside Twin Storm, Highland Drive and El Dorado storm sewer projects. The loans will be repaid with municipal income tax or general fund transfer monies.

The City's current debt rating is Aa3. For information on the City's debt limitation (voted and unvoted) and additional information on the City's debt see the statistical section and notes 14 and 15 to the basic financial statements.

City of Brunswick, Ohio
Management's Discussion and Analysis
For the Year Ended December 31, 2009
Unaudited

Current Financial Related Activities

Effective January 1, 2010, the City began collecting the new tax rate of 1.85 percent from City business withholdings and residents who pay estimated tax payments. The new tax rate for business net profits and individuals who do not pay estimated tax payments will be collected for the first time in fiscal year 2011.

The City of Brunswick is committed to a strong economic development program and strives to maintain the highest level of service. The City of Brunswick's has a bond rating of Aa3 by Moody's and is extremely proud of its rating. This rating should ultimately result in the City receiving low interest rates on newly issued debt obligations.

The City is ideally situated on Interstate 71, approximately twenty-five minutes from Cleveland, Ohio and approximately fifteen minutes from Cleveland Hopkins International Airport. Interstate 71 is intersected by State Route 303 and provides a perfect separation for industrial development east of Interstate 71 and commercial and residential development west of Interstate 71. The City enjoys two industrial parks on the east side of Interstate 71.

The City of Brunswick has committed itself to financial excellence and has a history of doing just that. The City has received the Government Finance Officers Award Certificate of Achievement for Excellence since 1982 (with the exception of 1986). Our commitment to our residents has always been one of full disclosure of the financial position of the City.

In the last five years, the City of Brunswick has also received three State Auditor Awards for our outstanding commitment to the highest standards of financial reporting. This recognition award is given to the top 4 percent of governments in the State of Ohio for not only meeting the strict standards established by the United States Government Finance Officers Association, but also for building sound internal accounting controls that provide for the safeguarding, reliability and accountability of financial records and City assets.

These awards would not have been possible without the hard work of the Finance Committee, Finance Department staff, City Administration, and the Local Government Services Section of the Auditor of State's office. It is a great honor for the City of Brunswick to be able to place itself in the top 4 percent of all governments in the State of Ohio and we look forward to maintaining excellence in financial reporting and internal accounting controls in the years to come.

Contacting the City's Finance Department

This financial report is designed to provide our citizens, taxpayers, creditors and investors with a general overview of the City's finances and show the City's accountability for all money it receives, spends or invests. If you have any questions about this report or need financial information contact the Director of Finance, Bill White, 4095 Center Road Brunswick, Ohio 44212, telephone (330) 225-9144 or the website at www.brunswick.oh.us.

Basic Financial Statements

City of Brunswick, Ohio
Statement of Net Assets
December 31, 2009

	Governmental Activities	Business-Type Activity	Total
Assets			
Equity in Pooled Cash and Cash Equivalents	\$10,794,267	\$367,717	\$11,161,984
Cash and Cash Equivalents:			
In Segregated Accounts	52,944	0	52,944
With Fiscal Agents	647	0	647
Investments	23,532	0	23,532
Accounts Receivable	316,760	368,376	685,136
Accrued Interest Receivable	13,345	0	13,345
Intergovernmental Receivable	1,785,461	0	1,785,461
Materials and Supplies Inventory	116,397	0	116,397
Income Taxes Receivable	4,877,456	0	4,877,456
Property Taxes Receivable	1,816,887	0	1,816,887
Special Assessments Receivable	1,971,828	0	1,971,828
Notes Receivable	394,090	0	394,090
Deferred Charges	156,494	0	156,494
Assets Held for Resale	837,210	0	837,210
Nondepreciable Capital Assets	9,341,397	0	9,341,397
Depreciable Capital Assets	32,532,933	220,015	32,752,948
<i>Total Assets</i>	<u>65,031,648</u>	<u>956,108</u>	<u>65,987,756</u>
Liabilities			
Accounts Payable	780,594	178,795	959,389
Contracts Payable	379,448	0	379,448
Accrued Wages	931,375	3,612	934,987
Notes Payable	3,000,000	0	3,000,000
Deferred Revenue	1,751,622	0	1,751,622
Pension Obligation Payable	27,879	0	27,879
Vacation Benefits Payable	179,237	110	179,347
Matured Compensated Absences Payable	742	0	742
Matured Interest Payable	647	0	647
Accrued Interest Payable	31,411	0	31,411
Long-Term Liabilities:			
Due Within One Year	1,157,527	2,449	1,159,976
Due in More Than One Year	7,449,408	350	7,449,758
<i>Total Liabilities</i>	<u>15,689,890</u>	<u>185,316</u>	<u>15,875,206</u>
Net Assets			
Invested in Capital Assets, Net of Related Debt	32,426,336	220,015	32,646,351
Restricted for:			
Capital Projects	4,252,051	0	4,252,051
Debt Service	2,939,856	0	2,939,856
Police	1,813,015	0	1,813,015
Fire	1,556,605	0	1,556,605
Transportation	2,150,145	0	2,150,145
Cable Television Local Programming	1,105,854	0	1,105,854
Parks and Recreation	506,586	0	506,586
Community Improvement	272,600	0	272,600
Other Purposes	29,793	0	29,793
Unrestricted	2,288,917	550,777	2,839,694
<i>Total Net Assets</i>	<u>\$49,341,758</u>	<u>\$770,792</u>	<u>\$50,112,550</u>

See accompanying notes to the basic financial statements

City of Brunswick, Ohio
Statement of Activities
For the Year Ended December 31, 2009

	Program Revenues			
	Expenses	Charges for Services and Sales	Operating Grants and Contributions	Capital Grants and Contributions
Governmental Activities				
General Government	\$3,132,307	\$1,007,516	\$0	\$0
Security of Persons and Property	9,318,372	1,242,692	258,520	0
Transportation	3,343,339	146,001	1,434,579	827,370
Community Environment	2,497,012	583,948	200,314	0
Public Health Services	31,491	1,405	368,812	0
Leisure Time Activities	1,766,699	1,084,347	537	643
Interest and Fiscal Charges	390,789	0	0	0
<i>Total Governmental Activities</i>	20,480,009	4,065,909	2,262,762	828,013
Business-Type Activity				
Refuse	2,020,691	2,206,679	0	0
<i>Totals</i>	<u>\$22,500,700</u>	<u>\$6,272,588</u>	<u>\$2,262,762</u>	<u>\$828,013</u>

General Revenues

Property Taxes Levied for:

 General Purposes

 Special Revenue

 Debt Service

Income Taxes Levied for:

 General Purposes

 Debt Service

 Fire

 Street Repair and Maintenance

 Police

 Brunswick Transit Authority

 Parks

Grants and Entitlements not Restricted
to Specific Programs

Interest

Other

Total General Revenues

Special Item - Gain on Sale of Assets Held for Resale

Total General Revenues and Special Item

Change in Net Assets

Net Assets Beginning of Year

Net Assets End of Year

See accompanying notes to the basic financial statements

Net (Expense) Revenue and Changes in Net Assets		
Governmental Activities	Business-Type Activity	Total
(\$2,124,791)	\$0	(\$2,124,791)
(7,817,160)	0	(7,817,160)
(935,389)	0	(935,389)
(1,712,750)	0	(1,712,750)
338,726	0	338,726
(681,172)	0	(681,172)
(390,789)	0	(390,789)
(13,323,325)	0	(13,323,325)
0	185,988	185,988
(13,323,325)	185,988	(13,137,337)
1,804,661	0	1,804,661
7,531	0	7,531
382,896	0	382,896
1,765,037	0	1,765,037
237,508	0	237,508
2,494,004	0	2,494,004
784,805	0	784,805
3,146,772	0	3,146,772
109,162	0	109,162
488,697	0	488,697
1,251,775	0	1,251,775
66,022	0	66,022
70,083	0	70,083
12,608,953	0	12,608,953
396,554	0	396,554
13,005,507	0	13,005,507
(317,818)	185,988	(131,830)
49,659,576	584,804	50,244,380
\$49,341,758	\$770,792	\$50,112,550

City of Brunswick, Ohio
Balance Sheet
Governmental Funds
December 31, 2009

	General	Fire Department	Street Repair and Maintenance	Police	Special Assessment Bond Retirement	Brunswick Lake Construction
Assets						
Equity in Pooled Cash and Cash Equivalents	\$1,282,784	\$457,361	\$1,078,846	\$0	\$158,685	\$141,167
Cash and Cash Equivalents:						
in Segregated Accounts	3,960	0	0	0	0	0
With Fiscal Agents	0	0	0	0	0	0
Investments	0	0	0	0	0	0
Receivables:						
Income Taxes	12,194	1,414,462	341,422	2,609,439	0	0
Property Taxes	1,607,229	0	0	209,658	0	0
Accounts	52,060	159,838	0	0	0	20,000
Interfund	567,379	0	0	0	0	0
Loans to Other Funds	1,411,286	0	0	0	0	0
Intergovernmental	615,409	0	728,581	20,695	0	0
Accrued Interest	0	0	0	0	0	13,345
Notes	0	0	0	0	0	394,090
Special Assessments	0	0	0	0	1,971,828	0
Materials and Supplies Inventory	2,076	973	80,659	0	0	0
Assets Held for Resale	0	0	0	0	0	837,210
Restricted Assets:						
Equity in Pooled Cash and Cash Equivalents	15,424	0	0	0	0	0
Total Assets	<u>\$5,569,801</u>	<u>\$2,032,634</u>	<u>\$2,229,508</u>	<u>\$2,839,792</u>	<u>\$2,130,513</u>	<u>\$1,405,812</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$180,701	\$103,876	\$57,969	\$156,559	\$0	\$0
Contracts Payable	0	0	0	0	0	11,823
Accrued Wages	148,361	258,681	81,153	389,732	0	0
Pension Obligation Payable	2,440	0	25,439	0	0	0
Matured Compensated Absences Payable	733	0	9	0	0	0
Notes Payable	0	0	0	0	0	0
Interfund Payable	0	0	0	0	0	0
Loans from Other Funds	0	0	0	0	0	1,411,286
Accrued Interest Payable	0	0	0	0	0	0
Deferred Revenue	2,263,042	1,288,477	891,815	2,380,492	1,971,828	13,345
Matured Interest Payable	0	0	0	0	0	0
Total Liabilities	<u>2,595,277</u>	<u>1,651,034</u>	<u>1,056,385</u>	<u>2,926,783</u>	<u>1,971,828</u>	<u>1,436,454</u>
Fund Balances						
Reserved for Encumbrances	189,137	104,881	245,512	0	0	3,695
Reserved for Unclaimed Money	15,424	0	0	0	0	0
Reserved for Interfund	1,411,286	0	0	0	0	0
Reserved for Notes Receivable	0	0	0	0	0	394,090
Reserved for Assets Held for Resale	0	0	0	0	0	837,210
Unreserved, Undesignated, Reported in:						
General Fund	1,358,677	0	0	0	0	0
Special Revenue Funds (Deficit)	0	276,719	927,611	(86,991)	0	0
Debt Service Funds	0	0	0	0	158,685	0
Capital Projects Funds (Deficit)	0	0	0	0	0	(1,265,637)
Total Fund Balances (Deficit)	<u>2,974,524</u>	<u>381,600</u>	<u>1,173,123</u>	<u>(86,991)</u>	<u>158,685</u>	<u>(30,642)</u>
Total Liabilities and Fund Balances	<u>\$5,569,801</u>	<u>\$2,032,634</u>	<u>\$2,229,508</u>	<u>\$2,839,792</u>	<u>\$2,130,513</u>	<u>\$1,405,812</u>

See accompanying notes to the basic financial statements

City of Brunswick, Ohio
*Reconciliation of Total Governmental Fund Balances to
 Net Assets of Governmental Activities
 December 31, 2009*

Storm Sewer	Other Governmental Funds	Total Governmental Funds
\$857,561	\$6,802,439	\$10,778,843
0	48,984	52,944
0	647	647
0	23,532	23,532
0	499,939	4,877,456
0	0	1,816,887
0	84,862	316,760
0	0	567,379
0	0	1,411,286
133,828	286,948	1,785,461
0	0	13,345
0	0	394,090
0	0	1,971,828
0	32,689	116,397
0	0	837,210
0	0	15,424
<u>\$991,389</u>	<u>\$7,780,040</u>	<u>\$24,979,489</u>
\$0	\$281,489	\$780,594
353,803	13,822	379,448
0	53,448	931,375
0	0	27,879
0	0	742
1,250,000	1,750,000	3,000,000
157,800	409,579	567,379
0	0	1,411,286
2,430	3,401	5,831
0	711,917	9,520,916
0	647	647
<u>1,764,033</u>	<u>3,224,303</u>	<u>16,626,097</u>
171,632	707,539	1,422,396
0	0	15,424
0	0	1,411,286
0	0	394,090
0	0	837,210
0	0	1,358,677
0	1,068,012	2,185,351
0	722,138	880,823
(944,276)	2,058,048	(151,865)
<u>(772,644)</u>	<u>4,555,737</u>	<u>8,353,392</u>
<u>\$991,389</u>	<u>\$7,780,040</u>	<u>\$24,979,489</u>

Total Governmental Fund Balances	\$8,353,392
<i>Amounts reported for governmental activities in the statement of net assets are different because</i>	
Capital assets used in governmental activities are not financial resources and therefore are not reported in the funds.	41,874,330
Other long-term assets are not available to pay for current-period expenditures and therefore are deferred in the funds:	
Delinquent Property Taxes	65,265
Income Tax	4,043,156
Special Assessments	1,971,828
Grants and Entitlements	1,417,985
Charges for Services	257,715
Interest	<u>13,345</u>
Total	7,769,294
In the statement of activities interest is accrued on outstanding bonds, whereas in governmental funds, an interest expenditure is reported when due.	(25,580)
Vacation benefits payable is a contractually required benefit not expected to be paid with expendable available financial resources and therefore not reported in the funds.	(179,237)
Unamortized issuance costs represent deferred charges which do not provide current financial resources and, therefore, are not reported in the funds.	156,494
Long-term liabilities, including notes and bonds payable and bond premium payable, are not due and payable in the current period and therefore are not reported in the funds:	
General Obligation Bonds	(5,446,141)
Special Assessment Bonds	(1,979,666)
Capital Leases	(215,733)
OPWC Loan	(170,047)
Early Retirement Incentive	(331,115)
Compensated Absences	<u>(464,233)</u>
Total	<u>(8,606,935)</u>
<i>Net Assets of Governmental Activities</i>	<u><u>\$49,341,758</u></u>

City of Brunswick, Ohio
Statement of Revenues, Expenditures and Changes in Fund Balances
Governmental Funds
For the Year Ended December 31, 2009

	General	Fire Department	Street Repair and Maintenance	Police	Special Assessment Bond Retirement	Brunswick Lake Construction
Revenues						
Property Taxes	\$1,808,734	\$0	\$0	\$0	\$0	\$0
Municipal Income Tax	3,333,900	2,477,624	975,807	1,526,919	0	0
Charges for Services	173,220	553,445	6,938	0	0	122,492
Special Assessments	0	0	0	0	233,355	0
Licenses, Permits and Fees	576,901	0	1,920	0	0	0
Fines and Forfeitures	520,521	0	0	0	0	0
Intergovernmental	1,310,937	5,500	1,455,220	0	0	0
Contributions and Donations	0	4,008	0	0	0	0
Sales	0	0	0	0	0	0
Interest	56,348	0	0	0	0	0
Other	30,957	22	233	0	0	0
<i>Total Revenues</i>	<u>7,811,518</u>	<u>3,040,599</u>	<u>2,440,118</u>	<u>1,526,919</u>	<u>233,355</u>	<u>122,492</u>
Expenditures						
Current:						
General Government	2,775,405	0	0	0	3,582	0
Security of Persons and Property	3,953,936	3,352,326	0	1,726,591	0	0
Transportation	0	0	2,185,885	0	0	0
Community Environment	981,664	0	0	0	0	0
Public Health Services	8,331	0	0	0	0	0
Leisure Time Activities	180,210	0	0	0	0	0
Capital Outlay	0	0	0	0	0	51,448
Debt Service:						
Principal Retirement	0	22,167	39,105	0	147,717	0
Interest and Fiscal Charges	0	5,201	8,664	0	95,252	45,999
Issuance Costs	0	0	0	0	6,099	51,756
<i>Total Expenditures</i>	<u>7,899,546</u>	<u>3,379,694</u>	<u>2,233,654</u>	<u>1,726,591</u>	<u>252,650</u>	<u>149,203</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(88,028)</u>	<u>(339,095)</u>	<u>206,464</u>	<u>(199,672)</u>	<u>(19,295)</u>	<u>(26,711)</u>
Other Financing Sources (Uses)						
Sale of Capital Assets	0	0	0	0	0	0
OPWC Loan Issued	0	0	0	0	0	0
General Obligation Bonds Issued	0	0	0	0	0	1,399,042
Special Assessment Bonds Issued	0	0	0	0	10,530	391,978
General Obligation Bond Premium	0	0	0	0	0	0
Special Obligation Bond Premium	0	0	0	0	577	0
Transfers In	0	0	0	0	0	0
Transfers Out	(48,693)	0	0	0	(35,195)	0
<i>Total Other Financing Sources (Uses)</i>	<u>(48,693)</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>(24,088)</u>	<u>1,791,020</u>
Special Item						
Sale of Assets Held for Resale	0	0	0	0	0	396,554
<i>Net Change in Fund Balances</i>	<u>(136,721)</u>	<u>(339,095)</u>	<u>206,464</u>	<u>(199,672)</u>	<u>(43,383)</u>	<u>2,160,863</u>
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>3,111,245</u>	<u>720,695</u>	<u>966,659</u>	<u>112,681</u>	<u>202,068</u>	<u>(2,191,505)</u>
<i>Fund Balances (Deficit) End of Year</i>	<u>\$2,974,524</u>	<u>\$381,600</u>	<u>\$1,173,123</u>	<u>(\$86,991)</u>	<u>\$158,685</u>	<u>(\$30,642)</u>

See accompanying notes to the basic financial statements

City of Brunswick, Ohio
*Reconciliation of the Statement of Revenues, Expenditures and Changes
in Fund Balances of Governmental Funds to the Statement of Activities
For the Year Ended December 31, 2009*

Storm Sewer	Other Governmental Funds	Total Governmental Funds		
			Net Change in Fund Balances -Total Governmental Funds	\$3,708,408
			<i>Amounts reported for governmental activities in the statement of activities are different because:</i>	
			Governmental funds report capital outlays as expenditures.	
			However, in the statement of activities, the cost of those assets is allocated over their estimated useful lives as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	
			Capital Asset Additions	2,276,450
			Current Year Depreciation	<u>(1,776,159)</u>
			Total	500,291
			Governmental funds only report the disposal of capital assets to the extent proceeds are received from the sale. In the statement of activities, a gain or loss is reported for each disposal.	
				(7,213)
			Revenues in the statement of activities that do not provide current financial resources are not reported as revenues in the funds.	
			Delinquent Property Taxes	(11,255)
			Income Tax	(68,644)
			Special Assessment	254,300
			Grants and Entitlements	(223,682)
			Charges for Services	98,866
			Interest	9,048
			Other	<u>(2,500)</u>
			Total	56,133
			Other financing sources in the governmental funds increase long-term liabilities in the statement of net assets.	
			General Obligation Bonds Issued	(4,672,492)
			Special Assessment Bonds Issued	(402,508)
			General Obligation Bond Premium	(6,736)
			Special Obligation Bond Premium	(577)
			OPWC Loans Issued	<u>(19,740)</u>
			Total	(5,102,053)
			Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.	
				688,029
			In the statement of activities, bond issuance costs are amortized over the term of the bonds, whereas in governmental funds a bond issuance expenditure is reported when bonds are issued.	
				140,348
			Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
			Accrued Interest on Bonds	(11,894)
			Amortization of Issuance Costs	(7,324)
			Amortization of Bond Premium	<u>13,689</u>
			Total	(5,529)
			Some expenses reported in the statement of activities do not require the use of current financial resources and therefore are not reported as expenditures in governmental funds.	
			Compensated Absences	4,004
			Early Retirement Incentive	(331,115)
			Vacation Benefits Payable	<u>30,879</u>
			Total	<u>(296,232)</u>
			<i>Change in Net Assets of Governmental Activities</i>	<u><u>(\$317,818)</u></u>

City of Brunswick, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
General Fund
For the Year Ended December 31, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Property Taxes	\$1,718,885	\$1,729,310	\$1,808,734	\$79,424
Municipal Income Tax	4,091,759	3,618,110	3,654,681	36,571
Charges for Services	186,105	173,449	173,220	(229)
Licenses, Permits and Fees	619,423	577,530	576,901	(629)
Fines and Forfeitures	562,758	524,500	524,905	405
Intergovernmental	1,295,788	1,207,931	1,310,405	102,474
Interest	57,776	53,928	56,348	2,420
Other	55,831	52,104	30,957	(21,147)
<i>Total Revenues</i>	<u>8,588,325</u>	<u>7,936,862</u>	<u>8,136,151</u>	<u>199,289</u>
Expenditures				
Current:				
General Government	3,540,702	3,380,453	3,192,977	187,476
Security of Persons and Property	4,948,283	4,908,901	4,732,609	176,292
Community Environment	1,048,124	1,075,202	1,011,356	63,846
Public Health Services	13,335	13,335	8,353	4,982
Leisure Time Activities	293,512	217,209	187,045	30,164
<i>Total Expenditures</i>	<u>9,843,956</u>	<u>9,595,100</u>	<u>9,132,340</u>	<u>462,760</u>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<u>(1,255,631)</u>	<u>(1,658,238)</u>	<u>(996,189)</u>	<u>662,049</u>
Other Financing Sources (Uses)				
Advances In	1,738,286	327,000	327,000	0
Advances Out	(186,100)	(186,100)	(186,100)	0
Transfers In	0	0	0	0
Transfers Out	(85,652)	(48,693)	(48,693)	0
<i>Total Other Financing Sources (Uses)</i>	<u>1,466,534</u>	<u>92,207</u>	<u>92,207</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	210,903	(1,566,031)	(903,982)	662,049
<i>Fund Balance Beginning of Year</i>	1,597,668	1,597,668	1,597,668	0
Prior Year Encumbrances Appropriated	363,073	363,073	363,073	0
<i>Fund Balance End of Year</i>	<u>\$2,171,644</u>	<u>\$394,710</u>	<u>\$1,056,759</u>	<u>\$662,049</u>

See accompanying notes to the basic financial statements

City of Brunswick, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Fire Department Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Municipal Income Tax	\$2,424,608	\$2,424,608	\$2,466,299	\$41,691
Charges for Services	572,136	491,561	561,677	70,116
Intergovernmental	3,492	3,000	5,500	2,500
Contributions and Donations	4,665	4,008	4,008	0
Other	0	0	22	22
<i>Total Revenues</i>	<u>3,004,901</u>	<u>2,923,177</u>	<u>3,037,506</u>	<u>114,329</u>
Expenditures				
Current:				
Security of Persons and Property	3,519,234	3,534,614	3,467,283	67,331
Debt Service:				
Principal Retirement	96,128	96,128	96,128	0
Interest and Fiscal Charges	13,344	13,344	13,344	0
Total Debt Service	<u>109,472</u>	<u>109,472</u>	<u>109,472</u>	<u>0</u>
<i>Total Expenditures</i>	<u>3,628,706</u>	<u>3,644,086</u>	<u>3,576,755</u>	<u>67,331</u>
<i>Net Change in Fund Balance</i>	(623,805)	(720,909)	(539,249)	181,660
<i>Fund Balance Beginning of Year</i>	764,474	764,474	764,474	0
Prior Year Encumbrances Appropriated	<u>116,286</u>	<u>116,286</u>	<u>116,286</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$256,955</u></u>	<u><u>\$159,851</u></u>	<u><u>\$341,511</u></u>	<u><u>\$181,660</u></u>

See accompanying notes to the basic financial statements

City of Brunswick, Ohio
Statement 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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Municipal Income Tax	\$995,821	\$995,821	\$1,012,944	\$17,123
Charges for Services	7,581	6,940	6,938	(2)
Licenses, Permits and Fees	1,639	1,500	1,920	420
Intergovernmental	1,570,337	1,437,585	1,457,163	19,578
Other	251	230	233	3
<i>Total Revenues</i>	<u>2,575,629</u>	<u>2,442,076</u>	<u>2,479,198</u>	<u>37,122</u>
Expenditures				
Current:				
Transportation	<u>2,867,100</u>	<u>2,706,879</u>	<u>2,523,484</u>	<u>183,395</u>
<i>Net Change in Fund Balance</i>	(291,471)	(264,803)	(44,286)	220,517
<i>Fund Balance Beginning of Year</i>	575,178	575,178	575,178	0
Prior Year Encumbrances Appropriated	<u>298,831</u>	<u>298,831</u>	<u>298,831</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$582,538</u></u>	<u><u>\$609,206</u></u>	<u><u>\$829,723</u></u>	<u><u>\$220,517</u></u>

See accompanying notes to the basic financial statements

City of Brunswick, Ohio
Statement of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Police Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Municipal Income Tax	\$1,300,000	\$1,254,950	\$1,180,300	(\$74,650)
Expenditures				
Current:				
Security of Persons and Property	1,300,000	1,254,950	1,180,300	74,650
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0	0
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>

See accompanying notes to the basic financial statements

City of Brunswick, Ohio
Statement of Fund Net Assets
Proprietary Fund
December 31, 2009

	Refuse
Assets	
<i>Current Assets</i>	
Equity in Pooled Cash and Cash Equivalents	\$367,717
Accounts Receivable	368,376
	736,093
 <i>Noncurrent Assets</i>	
Depreciable Capital Assets, Net	220,015
	956,108
 Liabilities	
<i>Current Liabilities</i>	
Accounts Payable	178,795
Accrued Wages	3,612
Vacation Benefits Payable	110
Capital Lease Payable	2,395
Compensated Absences Payable	54
	184,966
 <i>Long-Term Liabilities</i>	
Compensated Absences Payable (net of current portion)	350
	185,316
 Net Assets	
Invested in Capital Assets, Net of Related Debt	220,015
Unrestricted	550,777
	\$770,792

See accompanying notes to the basic financial statements

City of Brunswick, Ohio
*Statement of Revenues, Expenses
and Changes in Fund Net Assets
Proprietary Fund
For the Year Ended December 31, 2009*

	Refuse
Operating Revenues	
Charges for Services	\$2,206,679
Operating Expenses	
Salaries and Wages	45,166
Fringe Benefits	36,005
Purchased Services	1,913,571
Depreciation	25,677
<i>Total Operating Expenses</i>	2,020,419
<i>Operating Income</i>	186,260
Non-Operating Expense	
Interest and Fiscal Charges	272
<i>Change in Net Assets</i>	185,988
<i>Net Assets Beginning of Year</i>	584,804
<i>Net Assets End of Year</i>	\$770,792

See accompanying notes to the basic financial statements

City of Brunswick, Ohio
Statement of Cash Flows
Proprietary Fund
For the Year Ended December 31, 2009

	Refuse
<i>Increase (Decrease) in Cash and Cash Equivalents</i>	
Cash Flows from Operating Activities	
Cash Received From Customers	\$2,098,768
Cash Payments to Suppliers for Goods and Services	(1,867,024)
Cash Payments for Employee Services	(54,050)
Cash Payments for Employee Benefits	(35,993)
<i>Net Cash Provided by Operating Activities</i>	141,701
Cash Flows From Capital and Related Financing Activities	
Principal Payment - Capital Lease	(4,628)
Interest Payment - Capital Lease	(272)
<i>Net Cash Used for Capital and Related Financing Activities</i>	(4,900)
<i>Net Increase in Cash and Cash Equivalents</i>	136,801
Cash and Cash Equivalents Beginning of Year	230,916
Cash and Cash Equivalents End of Year	\$367,717
 Reconciliation of Operating Income to Net Cash Provided by Operating Activities	
<i>Operating Income</i>	\$186,260
Adjustments:	
Depreciation	25,677
Increase in Accounts Receivable	(108,017)
<i>Increase/(Decrease) in Liabilities:</i>	
Accounts Payable	43,623
Accrued Wages	(5,272)
Vacation Benefits Payable	(265)
Compensated Absences Payable	(249)
Pension Obligation Payable	(56)
<i>Total Adjustments</i>	(44,559)
<i>Net Cash Provided by Operating Activities</i>	\$141,701
See accompanying notes to the basic financial statements	

City of Brunswick, Ohio
Statement of Fiduciary Assets and Liabilities
Agency Funds
December 31, 2009

Assets	
Equity in Pooled Cash and Cash Equivalents	\$1,614,860
Cash and Cash Equivalents in Segregated Accounts	<u>2,192</u>
<i>Total Assets</i>	<u><u>\$1,617,052</u></u>
Liabilities	
Undistributed Assets	<u><u>\$1,617,052</u></u>

See accompanying notes to the basic financial statements

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 is elected to a four year term and performs ceremonial and judicial functions. Members of Council are elected to 4 year staggered terms.

Reporting Entity

The reporting entity is comprised of the primary government, component units and other organizations that are included to ensure that the financial statements 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 the agencies and departments that provide the following services: police and fire protection, emergency medical, parks and recreation, planning, zoning, street maintenance and repair 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; or the City is obligated for the debt of the organization. Component units may also include organizations for which the City authorizes the issuance of debt or levying of taxes, or determining the budget. The City has no component units.

The City participated in the Southwest Council of Governments, Northeast Ohio Public Energy Council and Medway Drug Enforcement Agency as jointly governed organizations. Additional information is included in Note 20.

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 local 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 governmental and business-type activities and to its enterprise fund provided they do not conflict with or contradict GASB pronouncements. The City has elected not to apply FASB pronouncements and interpretations issued after November 30, 1989, to its business-type activity and enterprise fund. The most significant of the City's accounting policies are described below.

Basis of Presentation

The City's basic financial statements consist of government-wide statements, including a statement of net assets and a statement of activities, and fund financial statements, which provide a more detailed level of financial information.

Government-wide Financial Statements The statement of net assets and the statement of activities display information about the City as a whole. These statements include the financial activities of the primary government, except for fiduciary funds. The statements distinguish between those activities of the City that are governmental and those that are considered business-type.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The statement of net assets presents the financial condition of the governmental and business-type activities of the City at year-end. The statement of activities presents a comparison between direct expenses and program revenues for each program or function of the City's governmental activities and for the single business-type activity of the City. Direct expenses are those that are specifically associated with a service, program or department and therefore clearly identifiable to a particular function. Program revenues include charges paid by the recipient of the goods or services offered by the program, grants and contributions that are restricted to meeting the operational or capital requirements of a particular program and interest earned on grants that is required to be used to support a particular program. Revenues which are not classified as program revenues are presented as general revenues of the City, with certain limited exceptions. The comparison of direct expenses with program revenues identifies the extent to which each governmental program or business activity is self-financing or draws from the general revenues of the City.

Fund Financial Statements During the year, the City segregates transactions related to certain City functions or activities in separate funds in order to aid financial management and to demonstrate legal compliance. Fund financial statements are designed to present financial information of the City at this more detailed level. The focus of the governmental and enterprise fund financial statements is on major funds. Each major fund is presented in a separate column. Nonmajor funds are aggregated and presented in a single column. Fiduciary funds are reported by type.

Fund Accounting

The City uses funds to maintain its financial records during the year. A fund is defined as a fiscal and accounting entity with a self balancing set of accounts. There are three categories of funds: governmental, proprietary and fiduciary.

Governmental Fund Governmental funds are those through which most governmental functions are financed. Governmental fund reporting focuses on the sources, uses and balances of current financial resources. Expendable assets are assigned to the various governmental funds according to the purposes for which they may or must be used. Current liabilities are assigned to the fund from which they will be paid. The difference between governmental fund assets and liabilities is reported as fund balance. The following are the City's major governmental funds:

General Fund The general fund accounts 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.

Fire Department Special Revenue Fund The fire department fund accounts for income tax proceeds received to pay for the expenditures related to fire protection in the City.

Street Repair and Maintenance Special Revenue Fund The street repair and maintenance fund accounts for State gasoline tax and motor vehicle registration fees designated for maintenance of streets within the City as required by the Ohio Revised Code.

Police Fund To account for the .5 voted income tax levy proceeds for the police department.

Special Assessment Bond Retirement Debt Service Fund The special assessment bond retirement fund accounts for the collection of special assessments levied against benefited properties for the payment of special assessment bonds and the related interest.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Brunswick Lake Construction Capital Projects Fund The Brunswick Lake construction fund accounts for the purchase of and improvements to the Brunswick Lake site financed by the proceeds of bonds and loans from the general fund.

Storm Sewer Capital Projects Fund The storm sewer fund accounts for the transfers, debt proceeds and grant monies used for improvements to various City storm sewers.

The other governmental funds of the City account for grants and other resources whose use is restricted to a particular purpose.

Proprietary Funds Proprietary fund reporting focuses on the determination of operating income, changes in net assets, financial position and cash flows. Proprietary funds are classified as either enterprise or internal service. The City's only proprietary fund is an enterprise fund.

Enterprise Fund Enterprise funds may be used to account for any activity for which a fee is charged to external users for goods or services. The City has one enterprise fund.

Refuse Fund The refuse fund accounts for the garbage collection services offered by the City to its residents.

Fiduciary Funds Fiduciary fund reporting focuses on net assets and changes in net assets. The fiduciary fund category is split into four classifications: pension trust funds, investment trust funds, private-purpose trust funds and agency funds. Trust funds are used to account for assets held by the City under a trust agreement for individuals, private organizations, or other governments and are therefore not available to support the City's own programs. Agency funds are custodial in nature (assets equal liabilities) and do not involve measurement of results of operations. The City's only fiduciary funds are agency funds. The agency funds are used for performance bonds, collection and distribution of State monies, to accumulate employee contributions for future child care and health services and for expenditures for the local softball teams.

Measurement Focus

Government-wide Financial Statements The government-wide financial statements are prepared using a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of the City are included on the Statement of Net Assets. The Statement of Activities presents increases (i.e. revenues) and decreases (i.e. expenses) in total net assets.

Fund Financial Statements All governmental funds 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. The statement of revenues, expenditures and changes in fund balances reports on the sources (i.e., revenues and other financing sources) and uses (i.e., expenditures and other financing uses) of current financial resources. This approach differs from the manner in which the governmental activities of the government-wide financial statements are prepared. Governmental fund financial statements therefore include a reconciliation with brief explanations to better identify the relationship between the government-wide statements and the statement for governmental funds.

Like the government-wide statements, all proprietary funds are accounted for on a flow of economic resources measurement focus. All assets and all liabilities associated with the operation of these funds are included on the statement of fund net assets. The statement of revenues, expenses and changes in fund net assets presents increases (i.e., revenues) and decreases (i.e., expenses) in total net assets. The statement of cash flows provides information about how the City finances and meets the cash flow needs of its proprietary activities.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Basis of Accounting

Basis of accounting determines when transactions are recorded in the financial records and reported on the financial statements. Government-wide financial statements are prepared using the accrual basis of accounting; proprietary and fiduciary funds also use the accrual basis of accounting. Government funds use the modified accrual basis of accounting. Differences in the accrual and modified accrual basis of accounting arise in the recognition of revenue, the recording of deferred revenue and in the presentation of expenses versus expenditures.

Revenues – Exchange and Non-exchange Transactions Revenue resulting from exchange transactions, in which each party gives and receives essentially equal value, is recorded on the accrual basis when the exchange takes place. On a modified accrual basis, revenue is recorded in the year in which the resources are measurable and become available. Available means that the resources will be collected within the current year or are expected to be collected soon enough thereafter to be used to pay liabilities of the current year. For the City, available means expected to be received within thirty-one days of year-end.

Non-exchange transactions, in which the City receives value without directly giving equal value in return, include income taxes, property taxes, grants, entitlements and donations. On an accrual basis, revenue from income taxes is recognized in the period in which the income is earned. Revenue from property taxes is recognized in the year for which the taxes are levied. (See Note 7) Revenue from grants, entitlements and donations is recognized in the year in which all eligibility requirements have been satisfied. Eligibility requirements include timing requirements, which specify the year when the resources are required to be used or the year when use is first permitted, matching requirements, in which the City must provide local resources to be used for a specified purpose, and expenditure requirements, in which the resources are provided to the City on a reimbursement basis. On a modified accrual basis, revenue from non-exchange transactions must also be available before it can be recognized.

Under the modified accrual basis, the following revenue sources are considered to be both measurable and available at year-end: income tax, state-levied locally shared taxes (including gasoline tax and motor vehicle license fees), interest, fines and forfeitures, grants and fees.

Deferred Revenue Deferred revenue arises when assets are recognized before revenue recognition criteria have been satisfied.

Property taxes for which there is an enforceable legal claim as of December 31, 2009, but which were levied to finance year 2010 operations, have been recorded as deferred revenue. Grants and entitlements received before eligibility requirements are met are also recorded as deferred revenue.

On the governmental fund financial statements, receivables that will not be collected within the available period have also been reported as deferred revenue.

Expenses/Expenditures On the accrual basis of accounting, expenses are recognized when they are incurred.

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

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Budgetary Process

All funds, except agency funds, are legally required to be budgeted and appropriated. The major documents prepared are the tax budget, the certificate of estimated resources, and the appropriations ordinance, all of which are prepared on the budgetary basis of accounting. The tax budget demonstrates a need for existing or increased tax rates. The certificate of estimated resources establishes a limit on the amount Council may appropriate. The appropriations ordinance is Council's authorization to spend resources and sets annual limits on expenditures plus encumbrances at the level of control selected by Council. The legal level of budgetary control has been established by City Council at the function level of expenditures by personal services and all other expenditure categories within each department for all funds pursuant to Ohio Revised Code Section 5705.38(C). Budgetary modifications may only be made by ordinance of the City Council at the legal level of control. The Finance Director has been authorized to allocate appropriations within expenditure categories as appropriated by Council. Budgetary statements are presented beyond the legal level of control for informational purposes only.

The certificate of estimated resources may be amended during the year if projected increases or decreases in revenue are identified by the Finance Director. The amounts reported as the original and final budgeted amounts on the budgetary statements reflect the amounts on the original and final amended official certificate of estimated resources when the original and final appropriations were enacted by Council.

The appropriations ordinance is subject to amendment throughout the year with the restriction that appropriations cannot exceed estimated resources. The amounts reported as the original budgeted amounts on the budgetary statements reflect the first appropriations ordinance for that fund that covered the entire year, including amounts automatically carried forward from prior years. The amounts reported as the final budgeted amounts represent the final appropriation amounts passed by Council during the year.

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. Interest in the pool is presented as "equity in pooled cash and cash equivalents".

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

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

Investments are reported at fair value which is based on quoted market prices, with the exception of nonparticipating repurchase agreements, which are reported at cost.

During 2009, investments were limited to overnight repurchase agreements, manuscript bond and State Treasury Asset Reserve of Ohio (STAROhio).

"Investments" on the basic financial statements represents a manuscript bond issued by the City and purchased by the debt service fund.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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, 2009.

Investment procedures are restricted by the provisions of the Ohio Revised Code. Interest revenue is distributed to the general fund, certain special revenue funds, debt service funds and certain capital projects funds. Interest revenue credited to the general fund during 2009 amounted to \$56,348, which includes \$50,577 assigned from other City funds.

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 presented on the financial statements as cash equivalents.

Restricted Assets

Assets are reported as restricted when limitations on their use change in nature or normal understanding of the availability of the asset. Such constraints are either externally imposed by creditors, contributors, grantors, or laws or other governments or imposed by law through constitutional provisions or enabling legislation. Restricted assets in the general fund represent money set aside for unclaimed monies.

Inventory

Inventories are presented at cost on a first-in, first-out basis and are expended/expensed when used. Inventory consists of expendable supplies held for consumption.

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 on the governmental fund financial statements.

Capital Assets

General capital assets are capital assets which are associated with and generally arise from governmental activities. They generally result from expenditures in the governmental funds. These assets are reported in the governmental activities column of the government-wide statement of net assets but are not reported in the fund financial statements. Capital assets utilized by the proprietary funds are reported both in the business-type activities column of the government-wide statement of net assets and in the respective funds.

All capital assets are capitalized at cost (or estimated historical cost) and updated for additions and retirements during the year. The City was able to estimate the historical cost for the initial reporting of infrastructure by backtrending (i.e., estimating the current replacement cost of the infrastructure to be capitalized and using an appropriate price-level index to deflate the cost to the acquisition year or estimated acquisition year). Donated capital assets are valued at their fair market values as of the date received. The City maintains a capitalization threshold of ten thousand dollars for infrastructure, zero dollars for land, works of art, computers and computer peripherals and five thousand dollars for all other assets. 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.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

All reported capital assets are depreciated except for land and construction in progress. Improvements are depreciated over the remaining useful lives of the related capital assets. Useful lives for infrastructure were estimated based on the City's historical records of necessary improvements and replacements. Depreciation for governmental and business-type capital assets is computed using the straight-line method over the following useful lives:

Description	Estimated Lives
Land Improvements	20 years
Building and Improvements	5 - 50 years
Equipment, Machinery and Vehicles	3 - 25 years
Furniture and Fixtures	7 - 10 years
Infrastructure	30 - 50 years

The City's infrastructure consists of roads, sidewalks, storm sewers, dams, bridges and culverts and does not include infrastructure acquired prior to December 31, 1980.

Interfund Balances

On the fund financial statements, outstanding interfund loans and unpaid amounts for interfund services are reported as "interfund receivables/payables". Long term interfund loans are reported as "loans to/from other funds" and are equally offset by a fund balance reserve account which indicates that they do not constitute "available expendable resources" since they are not a component of net current assets. Interfund balance amounts are eliminated in the statement of net assets, except for any net residual amounts due between governmental and business-type activities, which are presented as internal balances.

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. Since the City's policy limits the accrual of vacation time to one year from the employee's anniversary date, the outstanding liability is recorded as "vacation benefits payable" on the statement of net assets rather than as a long-term liability.

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. The City records a liability for accumulated unused sick leave for all employees after five years of service.

The entire compensated absence liability is reported on the government-wide financial statements.

On the governmental fund financial statements, compensated absences are recognized as a liability and expenditure to the extent payments come due each period upon the occurrence of employee resignations and retirements. These amounts are recorded in the account "Matured Compensated Absences Payable" in the fund from which the employee who has accumulated unpaid leave is paid.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Accrued Liabilities and Long-Term Obligations

All payables, accrued liabilities and long-term obligations are reported in the government-wide financial statements, and all payables, accrued liabilities and long-term obligations payable from proprietary funds are reported on the proprietary fund financial statements.

In general, governmental fund payables and accrued liabilities that, once incurred, are paid in a timely manner and in full from current financial resources, are reported as obligations of the funds. However, claims and compensated absences that will be paid from governmental funds are reported as a liability in the fund financial statements only to the extent that they are due for payment during the current year. Bonds and long-term loans are recognized as a liability on the governmental fund financial statements when due.

Fund Balance Reserves

The City reserves those portions of fund balance which are legally segregated for a specific future use or which do not represent expendable resources and therefore are not available for appropriation or expenditure. Fund balance reserves have been established for encumbrances, unclaimed monies, interfund, notes receivable and assets held for resale. Under Ohio law, unclaimed monies are not available for appropriation until they have remained unclaimed for five years.

Operating Revenues and Expenses

Operating revenues are those revenues that are generated directly from the primary activity of the proprietary fund. For the City, these revenues are charges for services for refuse collection programs. Operating expenses are necessary costs incurred to provide the service for the primary activity of the fund. Revenues and expenses not meeting these definitions are reported as nonoperating.

Internal Activity

Transfers between governmental and business-type activities on the government-wide statements are reported in the same manner as general revenues. Internal allocations of overhead expenses from one function to another within the same function are eliminated on the statement of activities. Interfund payments for services provided and used are not eliminated.

Exchange transactions between funds are reported as revenues in the seller funds and as expenditures/expenses in the purchaser funds. Flows of cash or goods from one fund to another without a requirement for repayment are reported as interfund transfers. Interfund transfers are reported as other financing sources/uses in governmental funds. Repayments from funds responsible for particular expenditures/expenses to the funds that initially paid for them are not presented on the financial statements.

Net Assets

Net assets represent the difference between assets and liabilities. Net assets invested in capital assets, net of related debt consists of capital assets, net of accumulated depreciation, reduced by the outstanding balances of any borrowing used for the acquisition, construction or improvement of those assets. Net assets are reported as restricted when there are limitations imposed on their use either through constitutional provisions or enabling legislation or through external restrictions imposed by creditors, grantors or laws or regulations of other governments. Net assets restricted for other purposes include resources restricted for the computerization of the mayor's court and federal emergency management services.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The City applies restricted resources when an expense is incurred for purposes for which both restricted and unrestricted net assets are available.

Extraordinary and Special Items

Extraordinary items are transactions or events that are both unusual in nature and infrequent in occurrence. Special items are transactions or events that are within the control of the City Administration and that are either unusual in nature or infrequent in occurrence. During 2009, the City sold approximately 16 acres of the designated 33 acres of Brunswick Lake land. The gain on this sale is recorded as a special item.

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.

Note 3 – Change in Accounting Principles

For fiscal year 2009, the City has implemented Governmental Accounting Standard Board (GASB) Statement No. 52, “Land and Other Real Estate Held as Investments by Endowments”, Statement No. 53, “Accounting and Financial Reporting for Derivative Instruments”, Statement No. 55, “The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments,” Statement No. 56, “Codification of Accounting and Financial Reporting Guidance Contained in the AICPA Statements on Auditing Standards”, Statement No. 57, “OPEB Measurements by Agent Employers and Agent Multiple-Employer Plans”, and Statement No. 58, “Accounting and Financial Reporting for Chapter 9 Bankruptcies”.

GASB Statement No. 52 establishes standards for accounting and financial reporting for land and other real estate held as investments by endowments. Endowments include permanent and term endowments, and permanent funds. This Statement does not apply to lands granted by the Federal government in connection with a state being admitted to the United States. It also does not apply to quasi-endowments. The implementation of this Statement did not result in any change to the City’s financial statements.

GASB Statement No. 53 addresses the recognition, measurement, and disclosure of information regarding derivative instruments entered into by state and local governments. It requires governments to measure derivative instruments, with the exception of synthetic guaranteed investment contracts that are fully benefit-responsive, at fair value in their economic resources measurement focus financial statements. The implementation of this statement did not result in any change in the City’s financial statements.

GASB Statement No. 55 incorporates the hierarchy of generally accepted accounting principles (GAAP) for state and local governments into the GASB authoritative literature. The GAAP hierarchy consists of the sources of accounting principles used in the preparation of financial statements of state and local governmental entities that are presented in conformity with GAAP, and the framework for selecting those principles. The implementation of this statement did not result in any change in the City’s financial statements.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

GASB Statement No. 56 incorporates accounting and financial reporting guidance previously only contained in the American Institute of Certified Public Accountants' and auditing literature into the GASB's accounting and financial reporting literature for state and local governments. The statement's guidance addresses related party transactions, going concern considerations, and subsequent events from the AICPA literature. The implementation of this statement did not result in any change in the City's financial statements.

GASB Statement No. 57 addresses issues related to the use of the alternative measurement method and the frequency and timing of measurements by employers that participate in agent multiple-employer other postemployment benefit (OPEB) plans (that is, agent employers). The requirements in this Statement will allow more agent employers to use the alternative measurement method to produce actuarially based information for purposes of financial reporting and clarify that OPEB measures reported by agent multiple-employer OPEB plans and their participating employers should be determined at the same minimum frequency and as of a common date to improve the consistency of reporting with regard to funded status and funding progress information. The implementation of this statement did not result in any change in the City's financial statements.

GASB Statement No. 58 provides accounting and financial reporting guidance for governments that have petitioned for protection from creditors by filing for bankruptcy under Chapter 9 of the United States Bankruptcy Code. The requirements in this Statement will provide more consistent recognition, measurement, display, and disclosure guidance for governments that file for Chapter 9 bankruptcy. The implementation of this statement did not result in any change in the City's financial statements.

Note 4 – Fund Deficits

The following funds had a deficit fund balance as of December 31, 2009:

Major Special Revenue Fund:	
Police	\$86,991
Major Capital Projects Funds:	
Brunswick Lake Construction	30,642
Storm Sewer	772,644
Total Major Funds	<u>890,277</u>
Special Revenue Fund:	
State Highway	233,882
Department of Justice	14,289
Community Home Investment Program Grant	2,945
Capital Projects Funds:	
Community Development Block Grant	29,958
Ohio Environmental Improvement Grant	1,730
Pedestrian Infrastructure Grant	9,100
Total Non Major	<u>291,904</u>
Grand Total	<u><u>1,182,181</u></u>

The deficits are due to adjustments for accrued liabilities. The general fund is liable for any deficit in other funds and provides transfers when cash is required, rather than when accruals occur.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 5 - Budgetary Basis of Accounting

While the City is reporting financial position, results of operations, and changes in fund balance/net assets on the basis of generally accepted accounting principles (GAAP basis), the budgetary basis as provided by law is based upon accounting for certain transactions on a basis of cash receipts, disbursements and encumbrances. The Statement of Revenues, Expenditures and Changes in Fund Balances - Budget (Non-GAAP Basis) and Actual presented for the general and major special revenue funds are presented on the budgetary basis to provide a meaningful comparison of actual results with the budget. The major differences between the budget basis and the GAAP basis are as follows:

1. Revenues and other sources are recorded when received in cash (budget) as opposed to when susceptible to accrual (GAAP).
2. Expenditures and other uses are recorded when paid in cash (budget) as opposed to when the liability is incurred (GAAP).
3. Encumbrances are treated as expenditures (budget) rather than as a reservation of fund balance (GAAP).
4. Advances-In and Advances-Out are operating transactions (budget) as opposed to balance sheet transactions (GAAP).

The following table summarizes the adjustments necessary to reconcile the GAAP basis statements to the budgetary basis statements for the general fund and for the major special revenue funds.

	Net Change in Fund Balances			
	General	Fire Department	Street Repair and Maintenance	Police
GAAP Basis	(\$136,721)	(\$339,095)	\$206,464	(\$199,672)
Net Adjustment for Revenue Accruals	324,633	(3,093)	39,080	(346,619)
Advances In	327,000	0	0	0
Net Adjustment for Expenditure Accruals	(977,056)	(82,950)	(40,707)	546,291
Advances Out	(186,100)	0	0	0
Adjustments for Encumbrances	(255,738)	(114,111)	(249,123)	0
Budget Basis	<u>(\$903,982)</u>	<u>(\$539,249)</u>	<u>(\$44,286)</u>	<u>\$0</u>

Note 6 - Deposits and Investments

The City has chosen to follow State statutes and 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 five 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.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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 finance director 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;
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.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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.

Deposits

Custodial credit risk for deposits is the risk that in the event of bank failure, the City will not be able to recover deposits or collateral securities that are in the possession of an outside party. At year-end, the carrying amount of the City's deposits was \$7,459,930 and the bank balance was \$7,366,441. Of the bank balance \$801,608 was covered by Federal depository insurance and \$6,564,833 was exposed to custodial credit risk because it was uninsured and collateralized with securities held by the pledging financial institutions' trust department or agent, but not in the City's name.

The City has no deposit policy for custodial risk beyond the requirements of State statute. Ohio law requires that deposits be either insured or be protected by eligible securities pledged to and deposited either with the City or a qualified trustee by the financial institution as security for repayment, or by a collateral pool of eligible securities deposited with a qualified trustee and pledged to secure the repayment of all public monies deposited in the financial institution whose market value at all times shall be at least one hundred five percent of the deposits being secured.

Investments

Investments are reported at fair value. As of December 31, 2009, the City had the following investments:

	Fair Value	Maturity
Repurchase Agreements		
Federal Home Loan Mortgage Bond	\$2,180,000	Daily
Manuscript Bond	23,532	December 1, 2018
STAROhio	3,192,697	Average 61.2 days
Total Portfolio	\$5,396,229	

Interest Rate Risk As a means of limiting its exposure to fair value losses caused by rising interest rates, the City's investment policy requires that operating funds be invested primarily in short-term investments maturing within five years from the date of purchase and that the City's investment portfolio be structured so that securities mature to meet cash requirements for ongoing operations and/or long-term debt payments. To date, no investments have been purchased with a life greater than five years except for the manuscript bonds. The manuscript bond represents an investment in which the City purchased its own special assessment bond to pay the property owners' portion of the cost of improving Grafton Road. This bond matures on December 1, 2018.

Credit Risk The Federal Home Loan Mortgage Bond overnight repurchase agreement and the manuscript bonds carries a rating of AAA by Standard and Poor's. STAROhio carries a rating of AAA, by Standard and Poor's. Ohio law requires that STAROhio maintain the highest rating provided by at least one nationally recognized standard rating service. The City has no investment policy that addresses credit risk.

Custodial Credit Risk For an investment, custodial credit risk is the risk that, in the event of the failure of the counterparty, the City will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. The Federal Home Loan Mortgage Bond overnight

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

repurchase agreement and manuscript bond are exposed to custodial credit risk in that they are uninsured, unregistered, and held by the counterparty's trust department or agent but not in the City's name. The City has no investment policy dealing with investment custodial risk beyond the requirement in State statute that requires securities purchased pursuant to this division shall be delivered into the custody of the Finance Director or an agent designated by the Finance Director.

Concentration of Credit Risk is defined by the Governmental Accounting Standards Board as having five percent or more invested in the securities of a single issuer. The City's investment policy places no limit on the amount it may invest in any one issuer. The following is the City's allocation as of December 31, 2009:

Investment Issuer	Percentage of Investments
Repurchase Agreement	40.58%
STAROhio	59.42

Note 7 - Receivables

Receivables at December 31, 2009, consisted primarily of municipal income taxes, property taxes, special assessments, intergovernmental receivables arising from grants, entitlements and shared revenues, interest, and accounts (billings for user charged services).

No allowance for doubtful accounts has been recorded because uncollectible amounts are expected to be insignificant and collected within one year. All receivables except property taxes, notes, and special assessments are expected to be received within one year. Property taxes, although ultimately collectible, include some portion of delinquencies that will not be collected within one year.

Notes receivable in the Brunswick Lake capital projects fund represents a promissory note with a local developer. The developer bought land that the City held an asset held for resale, and a portion of the sale was financed through a note with the City at an interest rate of four percent. As the developer develops and sells each lot, the City will be repaid a portion of the note. If the remaining lots have not been sold by February 25, 2013, the entire balance of the loan and any accrued interest would be due in full.

Special assessments expected to be collected in more than one year amount to \$1,780,386 in the special assessment bond retirement fund. The amount of delinquent special assessments outstanding at year-end is \$7,788.

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 2009 for real and public utility property taxes represents collections of 2008 taxes. Property tax payments received during 2009 for tangible personal property (other than public utility property) are for 2009 taxes.

2009 real property taxes are levied after October 1, 2009, on the assessed value as of January 1, 2009, the lien date. Assessed values are established by State law at 35 percent of appraised market value. 2009 real property taxes are collected in and intended to finance 2010.

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 payments dates to be established.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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. 2009 public utility property taxes became a lien December 31, 2008, are levied after October 1, 2009, and are collected in 2010 with real property taxes.

Tangible personal property tax revenue received during 2009 (other than public utility property tax) represents the collection of 2009 taxes levied against local and inter-exchange telephone companies. Tangible personal property tax on business inventory, manufacturing machinery and equipment, furniture and fixtures is no longer levied and collected. Tangible personal property taxes received from telephone companies in 2009 were levied after October 1, 2008, on the value as of December 31, 2008. Payments 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 by September 20.

The full tax rate for all City operations for the year ended December 31, 2009, was \$3.20 per \$1,000 of assessed value. The assessed values of real and tangible personal property upon which 2009 property tax receipts were based are as follows:

	Assessed Value
Real Estate	
Residential/Agricultural	\$608,231,400
Commercial Industrial/PU	127,704,210
Public Utility Property	4,880,560
Tangible Personal	4,615,530
Total Assessed Value	\$745,431,700

The Medina 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 represents real and tangible personal property taxes, public utility taxes and outstanding delinquencies which are measurable as of December 31, 2009 and for which there is an enforceable legal claim. In the governmental funds, the entire receivable has been offset by deferred revenue since current taxes were not levied to finance 2009 operations and the collection of delinquent taxes during the available period is not subject to reasonable estimation. On a full accrual basis, collectible delinquent property taxes have been recorded as a receivable and revenue while on the modified accrual basis the revenue is deferred.

Income Tax

The City levies a municipal income tax of 1.35 percent on salaries, wages, commissions and other compensation, and net profits earned within the City as well as incomes of residents earned outside of 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. Corporations and other individual taxpayers are required to pay their estimated tax quarterly and file a declaration annually. By City ordinance, income tax proceeds for 2010, after income tax department expenditures, are credited to the following funds: 53.50 percent to the police fund, 29.00 percent to the fire special revenue fund, 7.00 percent to the street repair and maintenance special revenue fund, 1.25 percent to the Brunswick Transit Alternative special revenue

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

fund, 5.00 percent to the parks special revenue fund, 4.00 percent to the general obligation bond retirement debt service fund and .25 percent to the general fund. The income tax receivable amounts are based on the 2010 allocation.

Intergovernmental Receivables

A summary of the governmental activities principal items of intergovernmental receivables follows:

	<u>Amounts</u>
Gasoline Tax	\$586,527
Local Government	467,237
Grants	219,485
Permissive Motor Vehicle License Tax	199,560
Motor Vehicle License Registration	121,387
Homestead and Rollback	121,176
Fines, Licenses and Fees	22,398
Deregulation Monies	25,295
Cigarette and Liquor Tax	15,098
Dispatch	4,037
Court	2,100
Miscellaneous	<u>1,161</u>
Total	<u><u>\$1,785,461</u></u>

Note 8 - 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 Ohio Plan Risk Management Incorporated. The City's coverage for general liability, bodily injury and property damage to others is limited to \$10,000,000 per occurrence and has a \$12,000,000 aggregate limit per year.

Errors and omissions for public officials and police professional liability are \$10,000,000 per occurrence and \$12,000,000 aggregate per year. Vehicle coverage is limited to \$10,000,000 per each occurrence, no aggregate, and a \$1,000 physical damage deductible for comprehensive and collision for all City vehicles.

Comprehensive crime is covered at \$50,000 with various individual bonds ranging from \$10,000 to \$1,000,000 in coverage.

Coverage for the City's buildings, furniture, fixtures, and contents has a limit of \$26,606,009 with a \$2,500 per event deductible. Inland marine coverage for all City property that moves has a limit of \$2,417,980 with a \$1,000 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 pays the State Workers' Compensation System a premium based on a rate per \$100 of salaries. This rate is calculated based on accident history and administrative costs.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 9 – Contractual Commitments

As of December 31, 2009, the City had the following contractual commitments:

Project	Amount Remaining on Contract
Oakleigh/Ashleigh/Briarleigh Storm Sewer Project	\$391,106
City-Wide Signilzation Project (Engineering and Right-of-Way)	251,218
Refuse 2009 Contractual Services	170,000
Gradall Capital Lease Payments	145,039
CHIP Projects (Includes RLF Funds)	144,916
Fire Rescue Capital Lease Payments	82,104
Grafton/Hadcock Road Project	69,161
East/West Storm Sewer Project	55,431
Salt Barn Replacement	54,418
Cable Studio Building Improvements Project	49,419
Bus Transit Escrow	48,984
Manitoulin Pike Flood Project	39,613
Information Technology Infrastructure and Licensing Project	37,854
Engineering - City-Wide Bicycle Route Plan	35,250
Bus Transit - 2009 Services	30,500
Salt Contracts	30,000
Insurance Deductibles	29,149
Applewood Phase IV Storm Sewer Project	21,325
North Carpenter Road Project	20,039
Engineering - Pepperwood/Cottonwood	18,257
Total	\$1,723,783

Note 10 - Contingencies

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 are 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, 2009.

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, 2009.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 11 - Capital Assets

Capital asset activity for the year ended December 31, 2009, was as follows:

	Balance 12/31/08	Additions	Deletions	Balance 12/31/09
Governmental Activities				
<i>Capital Assets, not being depreciated:</i>				
Land	\$5,274,757	\$80,476	\$0	\$5,355,233
Construction in Progress	4,179,435	1,699,627	(1,892,898)	3,986,164
<i>Total Capital Assets, not being depreciated</i>	<u>9,454,192</u>	<u>1,780,103</u>	<u>(1,892,898)</u>	<u>9,341,397</u>
<i>Capital Assets, being depreciated:</i>				
Land Improvements	38,559	61,209	0	99,768
Buildings and Improvements	12,830,129	870,010	0	13,700,139
Equipment, Machinery and Vehicles	9,243,985	837,014	(391,256)	9,689,743
Furniture and Fixtures	57,359	0	0	57,359
Infrastructure				
Roads	12,659,199	452,712	0	13,111,911
Sidewalks	1,391,327	0	0	1,391,327
Storm Sewers	15,855,419	168,300	0	16,023,719
Bridges	263,823	0	0	263,823
Dam	1,616,743	0	0	1,616,743
Culverts	2,153,947	0	0	2,153,947
<i>Total Capital Assets, being depreciated</i>	<u>56,110,490</u>	<u>2,389,245</u>	<u>(391,256)</u>	<u>58,108,479</u>
Less Accumulated Depreciation:				
Land Improvements	(6,220)	(4,040)	0	(10,260)
Buildings and Improvements	(5,731,885)	(335,139)	0	(6,067,024)
Equipment, Machinery and Vehicles	(7,026,384)	(536,777)	384,043	(7,179,118)
Furniture and Fixtures	(42,165)	(3,509)	0	(45,674)
Infrastructure				
Roads	(6,035,162)	(437,064)	0	(6,472,226)
Sidewalks	(542,197)	(46,377)	0	(588,574)
Storm Sewers	(4,025,487)	(320,474)	0	(4,345,961)
Bridges	(81,220)	(6,596)	0	(87,816)
Dam	(129,339)	(32,335)	0	(161,674)
Culverts	(563,371)	(53,848)	0	(617,219)
Total Accumulation Depreciation	<u>(24,183,430)</u>	<u>(1,776,159) *</u>	<u>384,043</u>	<u>(25,575,546)</u>
Total Capital Assets being depreciated, net	<u>31,927,060</u>	<u>613,086</u>	<u>(7,213)</u>	<u>32,532,933</u>
Governmental Activities Capital Assets, Net	<u>\$41,381,252</u>	<u>\$2,393,189</u>	<u>(\$1,900,111)</u>	<u>\$41,874,330</u>

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

	Balance 12/31/08	Additions	Deletions	Balance 12/31/09
Business-Type Activities				
<i>Capital Assets, being depreciated:</i>				
Machinery, Equipment, Vehicles, Furniture and Fixtures	\$416,009	\$0	\$0	\$416,009
Less Accumulated Depreciation	(170,317)	(25,677)	0	(195,994)
Business-Type Activities Capital Assets, Net	<u>\$245,692</u>	<u>(\$25,677)</u>	<u>\$0</u>	<u>\$220,015</u>

* Depreciation expense was charged to governmental functions as follows:

General Government	\$131,967
Security of Persons and Property	373,591
Transportation	666,253
Community Environment	393,521
Public Health Services	23,160
Leisure Time Activities	<u>187,667</u>
Total Depreciation Expense	<u>\$1,776,159</u>

Note 12 – Assets Held for Resale

Assets held for resale represents land near Brunswick Lake purchased by the City which will be sold for development purposes. During fiscal year 2009, the City sold 16 acres. As of December 31, 2009 the City has 17 acres of land remaining which is being held for resale.

Note 13 – Capital Leases Payable

The City has previously entered into leases for the acquisition of a grader, ambulance, street sweeper and a sewer camera. These lease obligations meet the criteria of a capital lease as defined by Financial Accounting Standards Board Statement Number 13, “Accounting for Leases,” and have been recorded as capital assets on the government-wide statements. Capital lease payments have been reclassified and are reflected as debt service expenditures in the general and refuse funds on the basic financial statements. These expenditures are reflected as programs/function expenditures on a budgetary basis.

	Governmental Activities	Business-Type Activity
Asset:		
Machinery and Equipment	\$494,523	\$21,650
Less: Accumulated depreciation	(151,414)	(14,964)
Current Book Value	<u>\$343,109</u>	<u>\$6,686</u>

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Such agreements provide for minimum, annual lease payments as follows:

	Governmental Activities	Business-Type Activity
2010	\$72,686	\$2,450
2011	56,376	0
2012	56,375	0
2013	29,008	0
2014	29,008	0
Total Minimum Lease Payments	243,453	2,450
Less: Amount Representing Interest	(27,720)	(55)
Total	\$215,733	\$2,395

Note 14 - Long-Term Obligations

The original issue date, interest rate, original issuance and maturity date for each of the City's bonds, note and loans follows:

	Original Issue Date	Interest Rate	Original Issue Amount	Date of Maturity
<i>General Obligation Bonds</i>				
Community Recreation Center	1998	4.75 to 6.00 %	\$3,050,000	December 1, 2010
Capital Improvement	2009	2.00 to 4.20	4,672,492	December 1, 2029
Refunding City Hall Expansion	2003	4.00 to 5.75	935,000	December 1, 2012
<i>Special Assessment Bonds with Governmental Commitment</i>				
Capital Improvement	2009	2.00 to 4.20	402,508	December 1, 2029
Laurel Road West Waterline	1994	5.25 to 9.50	315,000	December 1, 2014
Grafton Road Improvement	1997	5.68	56,300	December 1, 2018
South Industrial Improvement	1999	3.90 to 5.63	1,230,000	December 1, 2019
Laurel Road Improvement	2006	4.00 to 5.75	546,000	December 1, 2026
Cross Creek Improvement	2003	4.00 to 5.75	426,000	December 1, 2012
Carpenter Road Improvement	2003	4.00 to 6.75	49,000	December 1, 2012
OPWC Loan	2004	0.00	180,803	July 2, 2026

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

A schedule of changes in bonds and other long-term obligations of the City during 2009 follows:

	Amounts Outstanding 12/31/08	Additions	Reductions	Amounts Outstanding 12/31/09	Amounts Due in One Year
<i>General Obligation Bonds:</i>					
<i>Voted:</i>					
Community Recreation Center					
Refunding Bonds	\$795,000	\$0	(\$380,000)	\$415,000	\$415,000
<i>Unvoted:</i>					
Capital Improvement Bonds	0	4,672,492	0	4,672,492	165,063
Unamortized Premium	0	6,736	(91)	6,645	0
Net Capital Improvement Bonds	0	4,679,228	(91)	4,679,137	165,063
Refunding City Hall Expansion	416,000	0	(90,000)	326,000	100,000
Unamortized Premium	34,908	0	(8,904)	26,004	0
Net Refunding City Hall Expansion	450,908	0	(98,904)	352,004	100,000
<i>Total Unvoted</i>	450,908	4,679,228	(98,995)	5,031,141	265,063
<i>Total General Obligation Bonds</i>	1,245,908	4,679,228	(478,995)	5,446,141	680,063
<i>Special Assessment Bonds with Governmental Commitment:</i>					
Capital Improvement Bonds	0	402,508	0	402,508	14,937
Unamortized Premium	0	577	(8)	569	0
Net Capital Improvement Bonds	0	403,085	(8)	403,077	14,937
Laurel Road West Waterline	140,000	0	(20,000)	120,000	20,000
Grafton Road Improvement	26,249	0	(2,717)	23,532	2,717
South Industrial Improvement	830,000	0	(55,000)	775,000	60,000
Laurel Road Improvement	495,000	0	(25,000)	470,000	25,000
Unamortized Premium	1,761	0	(98)	1,663	0
Net Laurel Road Improvement	496,761	0	(25,098)	471,663	25,000
Refunding Cross Creek Improvement	195,000	0	(40,000)	155,000	55,000
Unamortized Premium	16,082	0	(4,102)	11,980	0
Net Cross Creek Improvement	211,082	0	(44,102)	166,980	55,000
Refunding Carpenter Road Improvement	23,000	0	(5,000)	18,000	6,000
Unamortized Premium	1,900	0	(486)	1,414	0
Net Carpenter Road Improvement	24,900	0	(5,486)	19,414	6,000
<i>Total Special Assessment Bonds</i>	1,728,992	403,085	(152,411)	1,979,666	183,654
Capital Leases	277,005	0	(61,272)	215,733	61,895
Early Retirement Incentive	0	331,115	0	331,115	165,558
Compensated Absences	468,237	300,123	(304,127)	464,233	61,837
<i>OPWC Loans:</i>					
Highland Storm Sewer Loan 0%	5,664	8,152	0	13,816	0
El Dorado Storm Sewer Loan 0%	0	11,588	0	11,588	0
2004 OPWC Loan 0%	153,683	0	(9,040)	144,643	4,520
<i>Total OPWC Loans</i>	159,347	19,740	(9,040)	170,047	4,520
<i>Total Governmental Long-Term Liabilities</i>	\$3,879,489	\$5,733,291	(\$1,005,845)	\$8,606,935	\$1,157,527

(continued)

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

	Amounts Outstanding 12/31/08	Additions	Reductions	Amounts Outstanding 12/31/09	Amounts Due in One Year
<i>Business-Type Activities:</i>					
Capital Lease	\$7,023	\$0	(\$4,628)	\$2,395	\$2,395
Compensated Absences	653	0	(249)	404	54
<i>Total Business-Type Activities</i>	<u>\$7,676</u>	<u>\$0</u>	<u>(\$4,877)</u>	<u>\$2,799</u>	<u>\$2,449</u>

On September 24, 2009, the City issued \$5,075,000 in capital improvement bonds, of which, \$4,672,492 was general obligation bonds and \$402,508 was special assessment bonds. The bonds were issued for the reconstruction of the dam at Brunswick Lake, the dredging and improvements of Brunswick Lake and various improvements to the City's storm sewer water drainage system.

General obligation bonds will be paid from the taxes receipted into the debt service fund. The special assessment bonds will be paid from the proceeds of special assessments levied against the benefitted property owners. In the event that a property owner would fail to pay the assesment, payment would be made to the City.

A line of credit has been established with the Ohio Public Works Commission in the amount of \$134,174 for improvements to the El Dorado storm sewers and \$141,500 for improvements to the Highland storm sewers; however, since these loans are not finalized, the repayment schedules are not included in the schedule of debt service payments.

Compensated absences will be paid from the general fund, the police, fire department, street repair and maintenance, cable tv, parks and recreational center special revenue funds and the refuse enterprise fund which are the funds from which the employees' salaries are paid. The OPWC loan will be paid with income tax proceeds in the street repair and maintenance special revenue fund.

The City's overall debt margin was \$70,993,975 and the unvoted legal debt margin was \$33,722,390 at December 31, 2009. Principal and interest requirements to retire long-term obligations outstanding at December 31, 2009, are as follows:

	General Obligation Bonds		Special Assessment Bonds		OPWC Loans	Total	
	Principal	Interest	Principal	Interest	Principal	Principal	Interest
2010	\$680,063	\$207,982	\$183,654	\$98,979	\$4,520	\$868,237	\$306,961
2011	284,764	174,031	188,953	89,383	9,040	482,757	263,414
2012	300,459	164,211	189,257	79,473	9,040	498,756	243,684
2013	184,110	153,390	138,607	69,537	9,040	331,757	222,927
2014	188,712	148,788	144,005	62,453	9,040	341,757	211,241
2015-2019	1,035,850	654,568	679,096	234,650	45,201	1,760,147	889,218
2020-2024	1,233,438	452,638	256,563	76,875	45,201	1,535,202	529,513
2025-2029	1,506,096	193,268	183,905	20,670	13,561	1,703,562	213,938
Total	<u>\$5,413,492</u>	<u>\$2,148,876</u>	<u>\$1,964,040</u>	<u>\$732,020</u>	<u>\$144,643</u>	<u>\$7,522,175</u>	<u>\$2,880,896</u>

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 15 – Notes Payable

A summary of the note transactions for the year ended December 31, 2009, follows:

	Outstanding 12/31/2008	Issued	Retired	Outstanding 12/31/2009
2.85% Capital Improvement and Equipment Notes	\$1,400,000	\$0	\$1,400,000	\$0
1.65% Capital Improvement and Equipment Notes	0	3,000,000	0	3,000,000
2.125% Storm Water Drainage System Improvement Notes Series 2009	0	1,450,000	1,450,000	0
2.125% Storm Water Drainage System Improvement Notes	0	3,190,000	3,190,000	0
2.75% Special Assessment Improvement Notes	0	2,030,000	2,030,000	0
4.50% Storm Sewer Replacement Notes	3,550,000	0	3,550,000	0
2.45% Brunswick Lake Dam and Dredging Notes	2,030,000	0	2,030,000	0
Total	\$6,980,000	\$9,670,000	\$13,650,000	\$3,000,000

On November 18, 2009 the City issued \$3,000,000 in Capital Improvement and Equipment Notes. \$1,600,000 will finance the improvement of a storm water drainage system by constructing and reconstructing storm sewers, storm water detention basins and other storm water management improvements, \$800,000 will finance the engineering and right-of-way costs of the improvement to the City's traffic control system and \$600,000 was used to acquire fire apparatus and related equipment. These notes mature on November 17, 2010. The City had \$1,158,824 in unspent proceeds as of December 31, 2009.

All notes are backed by the full faith and credit of the City of Brunswick and mature within one year. The note liability is reflected in the fund which received the proceeds and will repay the debt. The notes are generally issued in anticipation of long-term bond financing and are refinanced until such bonds are issued.

Note 16 – Defined Benefit Pension Plans

Ohio Public Employees Retirement System

Plan Description - The City participates in the Ohio Public Employees Retirement System (OPERS). OPERS administer three separate pension plans. The Traditional Plan is a cost-sharing, multiple-employer defined benefit pension plan. The Member-Directed Plan is a defined contribution plan in which the member invests both member and employer contributions (employer contributions vest over five years at 20 percent per year). Under the Member Directed Plan, members accumulate retirement assets equal to the value of the member and vested employer contributions plus any investment earnings. The Combined Plan is a cost-sharing, multiple-employer defined benefit pension plan. Under the Combined Plan, OPERS invests employer contributions to provide a formula retirement benefit similar in nature to the Traditional Pension Plan benefit. Member contributions, whose investment is self-directed by the member, accumulate retirement assets in a manner similar to the Member Directed Plan.

OPERS provides retirement, disability, survivor and death benefits and annual cost of living adjustments to members of the Traditional Pension and Combined Plans. Members of the Member-Directed Plan do not qualify for ancillary benefits. Authority to establish and amend benefits is provided by Chapter 145 of the Ohio Revised Code. OPERS issues a stand-alone financial report. Interested parties may obtain a copy by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642, or by calling 614-222-5601 or 800-222-7377.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Funding Policy – The Ohio Revised Code provides statutory authority for member and employer contributions. For the year ended December 31, 2009, members in state and local classifications contributed 10 percent of covered payroll while public safety and law enforcement members contributed 10.1 percent.

The City's 2009 contribution rate was 14.0 percent, except for those plan members in law enforcement or public safety, for whom the City's contribution was 17.63 percent of covered payroll. For the period January 1 through March 31, a portion of the City's contribution equal to 7.0 percent of covered payroll was allocated to fund the post-employment health care plan; for the period April 1 through December 31, 2009 this amount was decreased to 5.5 percent. Employer contribution rates are actuarially determined. State statute sets a maximum contribution rate for the City of 14.0 percent, except for public safety and law enforcement, where the maximum employer contribution rate is 18.1 percent.

The City's required contributions for pension obligations to the Traditional Pension and Combined Plans for the years ended December 31, 2009, 2008, and 2007 were \$400,751, \$347,456 and \$423,058 respectively; 90.43 percent has been contributed for 2009 and 100 percent for 2008 and 2007. Contributions to the Member-Directed Plan for 2009 were \$2,050 made by the City and \$1,464 made by the plan members.

Ohio Police and Fire Pension Fund

Plan Description - The City contributes to the Ohio Police and Fire Pension Fund (OP&F), a cost-sharing multiple-employer defined benefit pension plan. 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 are codified in Chapter 742 of the Ohio Revised Code. OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by writing to the OP&F, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy - Plan members are required to contribute 10 percent of their annual covered salary to fund pension obligations. The City's contribution was 19.5 percent for police officers and 24 percent for firefighters. The City's contributions to the OP&F for police and firefighters were \$365,512 and \$327,366 for the year ended December 31, 2009, \$365,014 and \$321,638 for the year ended December 31, 2008, and \$347,531 and \$292,336 for the year ended December 31, 2007. 69.29 percent for police and 66.37 percent for firefighters has been contributed for 2009. The full amount has been contributed for 2008 and 2007.

Note 17 – Postemployment Benefits

Ohio Public Employees Retirement System

Plan Description – Ohio Public Employees Retirement System (OPERS) maintains a cost sharing multiple employer defined benefit post-employment health care plan for qualifying members of both the Traditional Pension and Combined Plans. Members of the Member-Directed plan do not qualify for ancillary benefits, including post-employment health care. The plan includes a medical plan, a prescription drug program and Medicare Part B premium reimbursement.

In order to qualify for post-employment health care coverage, age-and-service retirees under the Traditional Pension and Combined Plans must have ten or more years of qualifying Ohio service credit. Health care coverage for disability benefit recipients and qualified survivor benefit recipients is available.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

The Ohio Revised Code permits, but does not require, OPERS to provide health care benefits to its eligible members and beneficiaries. Authority to establish and amend benefits is provided in Chapter 145 of the Ohio Revised Code.

Disclosures for the health care plan are presented separately in the OPERS financial report which may be obtained by writing to OPERS, 277 East Town Street, Columbus, Ohio 43215-4642 or by calling (614) 222-5601 or 800-222-7377.

Funding Policy – The post-employment health care plan was established under, and is administered in accordance with, Internal Revenue Code 401(h). State statute requires that public employers fund post-employment health care through contributions to OPERS. A portion of each employer's contribution to OPERS is set aside for the funding of post-retirement health care.

Employer contribution rates are expressed as a percentage of the covered payroll of active employees. In 2009, state and local employers contributed at a rate of 14.0 percent of covered payroll, and public safety and law enforcement employers contributed at 17.63 percent. Each year, the OPERS retirement board determines the portion of the employer contribution rate that will be set aside for funding post-employment health care benefits. The amount of employer contributions which was allocated to fund post-employment health care was 7.0 percent from January 1 through March 31, 2009, and 5.5 percent from April 1 through December 31, 2009.

The OPERS Retirement Board is also authorized to establish rules for the payment of a portion of the health care benefits provided, by the retiree or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected. Active members do not make contributions to the post-employment health care plan.

The City's contributions allocated to fund post-employment health care benefits for the years ended December 31, 2009, 2008 and 2007 were \$289,774, \$347,456 and \$278,661 respectively; 90.43 percent has been contributed for 2009 and 100 percent for 2008 and 2007.

The Health Care Preservation Plan (HCPP) adopted by the OPERS Retirement Board on September 9, 2004, was effective January 1, 2007. Member and employer contribution rates increased on January 1, of each year from 2006 to 2008. Rates for law and public safety employees increased over a six year period beginning on January 1, 2006, with a final rate increase on January 1, 2011. These rate increases allowed additional funds to be allocated to the health care plan.

Police and Firemen's Disability and Pension Fund

Plan Description – The City contributes to the Ohio Police and Fire Pension Fund (OP&F) sponsored health care program, a cost-sharing multiple-employer defined post-employment healthcare plan administered by OP&F. OP&F provides healthcare benefits including coverage for medical, prescription drugs, dental, vision, Medicare Part B premium reimbursement and long-term care to retirees, qualifying benefit recipients and their eligible dependents.

OP&F provides access to post-retirement health care coverage for any person who receives or is eligible to receive a monthly service, disability, or survivor benefit check or is a spouse or eligible dependent child of such person. The health care coverage provided by OP&F meets the definition of an Other Post-Employment Benefit (OPEB) as described in GASB Statement No. 45.

The Ohio Revised Code allows, but does not mandate, OP&F to provide OPEB benefits. Authority for the OP&F Board of Trustees to provide health care coverage to eligible participants and to establish and amend benefits is codified in Chapter 742 of the Ohio Revised Code.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

OP&F issues a publicly available financial report that includes financial information and required supplementary information for the plan. That report may be obtained by writing to the OP&F, 140 East Town Street, Columbus, Ohio 43215-5164.

Funding Policy – The Ohio Revised Code provides for contribution requirements of the participating employers and of plan members to the OP&F defined benefit pension plan. Participating employers are required to contribute to the pension plan at rates expressed as percentages of the payroll of active pension plan members, currently, 19.5 percent and 24.0 percent of covered payroll for police and fire employers, respectively. The Ohio Revised Code states that the employer contribution may not exceed 19.5 percent of covered payroll for police employer units and 24.0 percent of covered payroll for fire employer units. Active members do not make contributions to the OPEB Plan.

OP&F maintains funds for health care in two separate accounts. One for health care benefits under an IRS Code Section 115 trust and one for Medicare Part B reimbursements administrated as an Internal Revenue Code 401(h) account, both of which are within the defined benefit pension plan, under the authority granted by the Ohio Revised Code to the OP&F Board of Trustees.

The Board of Trustees is authorized to allocate a portion of the total employer contributions made into the pension plan to the Section 115 trust and the Section 401(h) account as the employer contribution for retiree health care benefits. For the year ended December 31, 2009, the employer contribution allocated to the healthcare plan was 6.75 percent of covered payroll. The amount of employer contributions allocated to the health care plan each year is subject to the Trustees' primary responsibility to ensure that pension benefits are adequately funded and also is limited by the provisions of Section 115 and 401(h).

The OP&F Board of Trustees is also authorized to establish requirements for contributions to the health care plan by retirees and their eligible dependents, or their surviving beneficiaries. Payment amounts vary depending on the number of covered dependents and the coverage selected.

The City's contributions to OP&F which were allocated to fund post-employment health care benefits for police and firefighters were \$193,506 and \$128,100 for the year ended December 31, 2009, \$193,243 and \$125,858 for the year ended December 31, 2008, and \$183,987 and \$114,392 for the year ended December 31, 2007. 69.29 percent has been contributed for police and 66.37 percent has been contributed for firefighters for 2009. The full amount has been contributed for 2008 and 2007.

Note 18 - Other Employee Benefits

Compensated Absences

The criteria for determining vacation and sick leave benefits 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 unless an extension is approved by the City Manager. All accumulated unused vacation time is paid upon termination of employment. Outstanding unused vacation is reflected as vacation benefits payable on the statement of net assets.

Employees earn sick leave at the rate of 1.25 days per month of service. Sick leave accumulation is unlimited, but upon retirement or death, an employee, other than full-time sergeants or patrolman, can be paid twenty-five percent of accumulated, unused sick leave to a maximum of thirty days. Sergeants or patrolmen can be paid thirty-three percent of accumulated unused sick leave to various maximums based on the number of years of continuous service.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

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.

Early Notification of Retirement Incentive

The City offered an early retirement incentive (ERI) program to all employees, beginning December 1, 2009 and ending November 30, 2010. Employees must be eligible to retire under Ohio Public Employees Retirement System (OPERS) rules on or before November 30, 2010, including service to be purchased by the City under the ERI program. Service credit for each participating employee shall be purchased by the City of Brunswick in an amount equal to the lesser of the following two years of service credit; or an amount of service credit equal to one-fifth of the total service credit of record credited to the participating employee in OPERS, exclusive of the service credit purchased under this ERI program. The City will purchase the service credit from OPERS over a two year period. These expenditures are reflected in the funds from which the employee's salary and severance are paid. Twelve employees participated in the program and \$165,558 of the incentive will be paid in 2010 and \$165,557 of the incentive will be paid in 2011.

Note 19 - Interfund Transfers and Balances

Transfers

Transfers are used to move unrestricted revenues collected in the general fund to finance various programs accounted for in other funds in accordance with budgetary authorizations; to provide additional resources for current operations; and to segregate money for anticipated capital projects. Transfers were made from the general fund to various other governmental funds during 2009. Transfers at December 31, 2009 consisted of the following:

	<u>Transfers Out</u>	<u>Transfers In</u>
Major Funds		
General Fund	\$48,693	\$0
Special Assesment Bond Retirement	35,195	0
Total Major Funds	83,888	0
Nonmajor Funds		
<i>Special Revenue Funds:</i>		
Brunswick Transit Alternative	0	18,500
Department of Justice Federal Grant	0	9,000
<i>Debt Service Fund:</i>		
General Obligation Bond Retirement	0	35,195
<i>Capital Projects Fund:</i>		
City Hall Expansion	0	21,193
Total Nonmajor Funds	0	83,888
Total All Funds	\$83,888	\$83,888

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

A transfer of \$18,500 was made to from the general fund to the brunswick transit authority fund to subsidize a portion of the operations not covered through fees, grants or income taxes. A transfer was made of \$9,000 to the department of justice federal grant fund to provide a safe, neutral location for monitored exchanges between parents and children in which domestic violence, sexual abuse, or other factors were involved. A transfer of \$21,193 was made from the general fund to the city hall expansion fund to cover various City Hall capital expenditures. A transfer was made from the special assessment center road retirement fund to the general obligation bond retirement fund to return an unexpended balance in the special assessment sub-fund back to the general obligation debt service fund. The special assessment center road fund was also closed.

Balances

Interfund receivables and payables are due to the timing of the receipt of grant monies by the nonmajor funds. All interfund balances will be repaid within one year. Loans from other funds are due to the land held for resale in the Brunswick Lake construction fund, which was originally paid for by the general fund. Loans from other funds will be repaid in more than one year with the proceeds from the sale of the land after all contractual obligations are paid. As of December 31, 2009, the loan balance between the general fund and the brunswick lake construction fund was \$1,411,286. Interfund balances at December 31, 2009, consist of the following:

	<u>Receivables</u>	<u>Payables</u>
Major Funds		
General Fund	\$567,379	\$0
<i>Capital Projects Fund:</i>		
Storm Sewer	0	157,800
Total Major Funds	567,379	157,800
Nonmajor Funds		
<i>Special Revenue Funds:</i>		
Brunswick Transit Authority	0	58,800
Department of Justice Federal Grant	0	14,289
Community Home Investment Program Grant	0	31,000
Neighborhood Stabilization Program Grant	0	25,000
<i>Capital Projects Funds:</i>		
Community Development Block Grant	0	91,000
City Hall Expansion	0	134,490
Pedestrian Infrastructure Grant	0	55,000
Total Nonmajor Funds	0	409,579
Total All Funds	\$567,379	\$567,379

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 20 - Jointly Governed Organizations

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 2009, the City contributed \$13,000 to the Southwest Council of Governments.

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.

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 over 126 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 2009. Financial information can be obtained by contacting Joseph Migliorini, Board Chairman, 175 South Main Street, Akron, Ohio 44308.

Medway Drug Enforcement Agency

The Medway Drug Enforcement Agency (the Agency) is an undercover investigative law enforcement agency whose objective is to remove illegal drugs from the community. The Agency is controlled by and is responsible to the Medway Council of Governments, which consists of two governing bodies: the General Assembly and the Governing Board. The General Assembly consists of a county commissioner, the City Manager of the City of Brunswick, and a representative of each township and village within the County. The Governing Board consists of the County Prosecutor and the County Sheriff, the Police Chief of the City of Brunswick, and one village chief of police chosen by a caucus of village chiefs of police. The degree of control exercised by the participating government is limited to its representation in the General Assembly and on the Board. The City of Brunswick contributed \$96,642 to Medway during 2009. The County Auditor and County Treasurer, respectively, serve as fiscal officer and custodian of funds for the Agency.

City of Brunswick, Ohio
Notes to the Basic Financial Statements
For the Year Ended December 31, 2009

Note 21 - Subsequent Events

Effective January 1, 2010 all police financial activity previously presented in the general fund is being presented in the police special revenue fund. The presentation change was a direct result of the voters approving a 0.50 percent income tax increase on May 5, 2009, effective January 1, 2010, for the purpose of maintaining staffing levels for the City's safety forces.

Effective January 1, 2010, City Council amended the income tax allocation to the prescribed funds as follows: police fund 53.50 percent; fire fund 29.00 percent; street repair and maintenance fund 7.00 percent; brunswick transit alternative fund 1.25 percent; park fund 5.00 percent; general obligation bond retirement fund 4.00 percent; and the general fund 0.25 percent. The previous income tax allocation was: police fund 13.40 percent; fire fund 28.00 percent; street repair and maintenance fund 11.50 percent; brunswick transit alternative fund 1.25 percent; parks fund 6.35 percent; general obligation bond retirement fund 1.10 percent; and the general fund 38.40 percent.

Combining Statements and Individual Fund Schedules

Fund Descriptions – Nonmajor Governmental Funds

Nonmajor Special Revenue Funds

To account for revenues from specific sources which legally, or otherwise, are restricted to expenditures for specific purposes.

Court Computerization Fund To account for court fees and fines used to maintain and support the systems of the mayor's court.

Violence Against Women Act (VAWA) Grant Fund To account for federal grant monies which are used to develop and strengthen effective law enforcement and prosecution strategies to combat violent crimes against women, and to develop and strengthen victim services in cases involving domestic violence crimes against women.

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

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.

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.

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

Revolving Loan Fund To account for loans made by the City to local businesses and the subsequent repayment of these loans. In addition, a portion of these funds can be used for certain capital projects upon approval of the United States Department of Housing and Urban Development.

Cable TV Fund To account for cable franchise fees used for providing local programming.

Parks Fund To account for income tax monies used for the development, maintenance and operations of the City's parks.

Department of Justice Federal Grant Fund To account for new federal grants originated from the Department of Justice Fund.

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.

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

(continued)

Fund Descriptions – Nonmajor Governmental Funds (continued)

Federal Emergency Management Agency (FEMA) Grant Fund To account for federal grant monies used to assist local governments in disaster assistance.

Community Home Investment Program Grant Fund To account for federal monies used in providing rehabilitation, home repair and emergency payment assistance in an effort to prevent homelessness and provide homeownership assistance.

Neighborhood Stabilization Program Grant Fund To account for federal monies used in developing viable urban communities by means of providing decent housing, a suitable living environment and expanding economic opportunities, principally for persons of low to moderate income.

Nonmajor Debt Service Fund

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.

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

Nonmajor Capital Projects Funds

Capital projects funds account for the acquisition, construction or improvement of capital facilities other than those financed by proprietary funds.

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

Fire Station Improvement Fund To account for the improvement of the fire station financed by taxes.

Permanent Improvement Fund To account for monies used for the purpose of improving, constructing, maintaining, and purchasing those items necessary to enhance the operation of the city.

Traffic Control Equipment Fund To account for the purchase of traffic control equipment.

Park Development Fund To account for the acquisition and development of various City Parks and Public Square.

City Hall Expansion Fund To account for the expansion and improvement of City Hall.

Ohio Environmental Improvement Grant Fund To account for federal monies used to help alleviate some of the environmental infrastructure problems of the City of Brunswick by reconstructing storm sewers, detention basins and related improvements and acquiring real estate and interests in real estate.

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

Pedestrian Infrastructure Grant Fund To account for federal monies used to develop a city-wide bicycle route master plan.

City of Brunswick, Ohio
Combining Balance Sheet
Nonmajor Governmental Funds
December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Assets				
Equity in Pooled Cash and Cash Equivalents	\$2,621,215	\$664,568	\$3,516,656	\$6,802,439
Cash and Cash Equivalents:				
In Segregated Accounts	48,984	0	0	48,984
With Fiscal Agents	0	647	0	647
Investments	0	23,532	0	23,532
Receivables:				
Income Taxes	304,841	195,098	0	499,939
Accounts	84,862	0	0	84,862
Intergovernmental	140,483	0	146,465	286,948
Materials and Supplies Inventory	32,689	0	0	32,689
<i>Total Assets</i>	<u>\$3,233,074</u>	<u>\$883,845</u>	<u>\$3,663,121</u>	<u>\$7,780,040</u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$243,713	\$0	\$37,776	\$281,489
Contracts Payable	0	0	13,822	13,822
Accrued Wages	53,448	0	0	53,448
Notes Payable	800,000	0	950,000	1,750,000
Interfund Payable	129,089	0	280,490	409,579
Accrued Interest Payable	1,555	0	1,846	3,401
Deferred Revenue	440,012	161,060	110,845	711,917
Matured Interest Payable	0	647	0	647
<i>Total Liabilities</i>	<u>1,667,817</u>	<u>161,707</u>	<u>1,394,779</u>	<u>3,224,303</u>
Fund Balances				
Reserved for Encumbrances	497,245	0	210,294	707,539
Unreserved, Undesignated, Reported in:				
Special Revenue Funds	1,068,012	0	0	1,068,012
Debt Service Fund	0	722,138	0	722,138
Capital Projects Funds	0	0	2,058,048	2,058,048
<i>Total Fund Balances</i>	<u>1,565,257</u>	<u>722,138</u>	<u>2,268,342</u>	<u>4,555,737</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$3,233,074</u>	<u>\$883,845</u>	<u>\$3,663,121</u>	<u>\$7,780,040</u>

City of Brunswick, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Governmental Funds
For the Year Ended December 31, 2009

	Nonmajor Special Revenue Funds	Nonmajor Debt Service Fund	Nonmajor Capital Projects Funds	Total Nonmajor Governmental Funds
Revenues				
Property Taxes	\$0	\$397,609	\$0	\$397,609
Municipal Income Tax	658,701	121,678	0	780,379
Charges for Services	1,016,384	0	0	1,016,384
Licenses, Permits and Fees	420,811	0	42,962	463,773
Fines and Forfeitures	40,788	0	0	40,788
Intergovernmental	823,685	56,646	540,244	1,420,575
Contributions and Donations	537	0	643	1,180
Sales	3,006	0	0	3,006
Interest	626	0	0	626
Other	35,436	5,935	0	41,371
<i>Total Revenues</i>	<u>2,999,974</u>	<u>581,868</u>	<u>583,849</u>	<u>4,165,691</u>
Expenditures				
Current:				
General Government	51,683	0	0	51,683
Security of Persons and Property	262,223	0	0	262,223
Transportation	494,814	0	0	494,814
Community Environment	857,200	0	0	857,200
Leisure Time Activities	1,472,854	0	0	1,472,854
Capital Outlay	0	0	354,268	354,268
Debt Service:				
Principal Retirement	0	479,040	0	479,040
Interest and Fiscal Charges	24,006	101,557	19,778	145,341
<i>Total Expenditures</i>	<u>3,162,780</u>	<u>580,597</u>	<u>374,046</u>	<u>4,117,423</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(162,806)</u>	<u>1,271</u>	<u>209,803</u>	<u>48,268</u>
Other Financing Sources				
Sale of Capital Assets	0	0	1,488	1,488
General Obligation Bonds Issued	0	3,450	0	3,450
General Obligation Bond Premium	0	4,243	0	4,243
Transfers In	27,500	35,195	21,193	83,888
<i>Total Other Financing Sources</i>	<u>27,500</u>	<u>42,888</u>	<u>22,681</u>	<u>93,069</u>
<i>Net Change in Fund Balances</i>	(135,306)	44,159	232,484	141,337
<i>Fund Balances Beginning of Year</i>	<u>1,700,563</u>	<u>677,979</u>	<u>2,035,858</u>	<u>4,414,400</u>
<i>Fund Balances End of Year</i>	<u>\$1,565,257</u>	<u>\$722,138</u>	<u>\$2,268,342</u>	<u>\$4,555,737</u>

City of Brunswick, Ohio
Combining Balance Sheet
Nonmajor Special Revenue Funds
December 31, 2009

	Court Computerization	State Highway	Law Enforcement	Brunswick Transit Alternative	Revolving Loan	Cable TV
Assets						
Equity in Pooled Cash and Cash Equivalents	\$32,857	\$598,686	\$11,392	\$162,709	\$300,821	\$1,033,422
Cash and Cash Equivalents in						
Segregated Accounts	0	0	0	48,984	0	0
Receivables:						
Income Taxes	0	0	0	60,968	0	0
Accounts	0	0	0	0	0	84,862
Intergovernmental	0	59,074	0	31,939	0	22,398
Materials and Supplies Inventory	0	0	0	0	0	0
<i>Total Assets</i>	<u>\$32,857</u>	<u>\$657,760</u>	<u>\$11,392</u>	<u>\$304,600</u>	<u>\$300,821</u>	<u>\$1,140,682</u>
Liabilities and Fund Balances						
Liabilities						
Accounts Payable	\$802	\$40,631	\$1,961	\$49,197	\$28,221	\$13,037
Accrued Wages	2,262	0	0	1,819	0	13,150
Notes Payable	0	800,000	0	0	0	0
Interfund Payable	0	0	0	58,800	0	0
Accrued Interest Payable	0	1,555	0	0	0	0
Deferred Revenue	0	49,456	0	67,682	0	107,260
<i>Total Liabilities</i>	<u>3,064</u>	<u>891,642</u>	<u>1,961</u>	<u>177,498</u>	<u>28,221</u>	<u>133,447</u>
Fund Balances						
Reserved for Encumbrances	0	245,549	7,850	65,589	22,527	48,432
Unreserved, Undesignated (Deficit)	29,793	(479,431)	1,581	61,513	250,073	958,803
<i>Total Fund Balances</i>	<u>29,793</u>	<u>(233,882)</u>	<u>9,431</u>	<u>127,102</u>	<u>272,600</u>	<u>1,007,235</u>
<i>Total Liabilities and Fund Balances</i>	<u>\$32,857</u>	<u>\$657,760</u>	<u>\$11,392</u>	<u>\$304,600</u>	<u>\$300,821</u>	<u>\$1,140,682</u>

<u>Parks</u>	<u>Department of Justice Federal Grant</u>	<u>Enforcement and Education</u>	<u>Community Recreation Center</u>	<u>FEMA Grant</u>	<u>Community Home Investment Program Grant</u>	<u>Neighborhood Stabilization Program Grant</u>	<u>Total Nonmajor Special Revenue Funds</u>
\$163,180	\$0	\$30,762	\$199,354	\$4,024	\$59,008	\$25,000	\$2,621,215
0	0	0	0	0	0	0	48,984
243,873	0	0	0	0	0	0	304,841
0	0	0	0	0	0	0	84,862
0	14,289	0	0	0	12,783	0	140,483
32,071	0	0	618	0	0	0	32,689
<u>\$439,124</u>	<u>\$14,289</u>	<u>\$30,762</u>	<u>\$199,972</u>	<u>\$4,024</u>	<u>\$71,791</u>	<u>\$25,000</u>	<u>\$3,233,074</u>
\$16,328	\$0	\$0	\$49,800	\$0	\$43,736	\$0	243,713
10,860	0	0	25,357	0	0	0	53,448
0	0	0	0	0	0	0	800,000
0	14,289	0	0	0	31,000	25,000	129,089
0	0	0	0	0	0	0	1,555
201,325	14,289	0	0	0	0	0	440,012
<u>228,513</u>	<u>28,578</u>	<u>0</u>	<u>75,157</u>	<u>0</u>	<u>74,736</u>	<u>25,000</u>	<u>1,667,817</u>
848	0	2,189	9,722	4,024	90,515	0	497,245
209,763	(14,289)	28,573	115,093	0	(93,460)	0	1,068,012
<u>210,611</u>	<u>(14,289)</u>	<u>30,762</u>	<u>124,815</u>	<u>4,024</u>	<u>(2,945)</u>	<u>0</u>	<u>1,565,257</u>
<u>\$439,124</u>	<u>\$14,289</u>	<u>\$30,762</u>	<u>\$199,972</u>	<u>\$4,024</u>	<u>\$71,791</u>	<u>\$25,000</u>	<u>\$3,233,074</u>

City of Brunswick, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Special Revenue Funds
For the Year Ended December 31, 2009

	Court Computerization	VAWA Grant	Drug Enforcement	State Highway	Law Enforcement	Brunswick Transit Alternative	Revolving Loan
Revenues							
Municipal Income Tax	\$0	\$0	\$0	\$0	\$0	\$110,229	\$0
Charges for Services	0	0	0	0	0	9,417	0
Licenses, Permits and Fees	0	0	0	0	0	0	0
Fines and Forfeitures	32,094	0	0	5,234	0	0	0
Intergovernmental	0	11,218	96,642	117,991	0	258,828	0
Contributions and Donations	0	0	0	0	0	0	0
Sales	0	0	0	0	0	0	0
Interest	0	0	0	0	0	135	491
Other	0	0	0	0	1,019	0	7,795
<i>Total Revenues</i>	<u>32,094</u>	<u>11,218</u>	<u>96,642</u>	<u>123,225</u>	<u>1,019</u>	<u>378,609</u>	<u>8,286</u>
Expenditures							
Current:							
General Government	51,683	0	0	0	0	0	0
Security of Persons and Property	0	485	96,642	0	5,916	0	0
Transportation	0	0	0	106,422	0	388,392	0
Community Environment	0	0	0	0	0	0	45,370
Leisure Time Activities	0	0	0	0	0	0	0
Debt Service:							
Interest and Fiscal Charges	0	0	0	24,006	0	0	0
<i>Total Expenditures</i>	<u>51,683</u>	<u>485</u>	<u>96,642</u>	<u>130,428</u>	<u>5,916</u>	<u>388,392</u>	<u>45,370</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	(19,589)	10,733	0	(7,203)	(4,897)	(9,783)	(37,084)
Other Financing Sources							
Transfers In	0	0	0	0	0	18,500	0
<i>Net Change in Fund Balances</i>	(19,589)	10,733	0	(7,203)	(4,897)	8,717	(37,084)
<i>Fund Balances (Deficit) Beginning of Year</i>	49,382	(10,733)	0	(226,679)	14,328	118,385	309,684
<i>Fund Balances (Deficit) End of Year</i>	<u>\$29,793</u>	<u>\$0</u>	<u>\$0</u>	<u>(\$233,882)</u>	<u>\$9,431</u>	<u>\$127,102</u>	<u>\$272,600</u>

Cable TV	Parks	Department of Justice Federal Grant	Enforcement and Education	Community Recreation Center	FEMA Grant	Community Home Investment Program Grant	Total Nonmajor Special Revenue Funds
\$0	\$548,472	\$0	\$0	\$0	\$0	\$0	\$658,701
0	2,778	0	0	1,004,189	0	0	1,016,384
420,811	0	0	0	0	0	0	420,811
0	0	0	3,460	0	0	0	40,788
900	0	19,227	0	0	118,854	200,025	823,685
0	537	0	0	0	0	0	537
0	0	0	0	3,006	0	0	3,006
0	0	0	0	0	0	0	626
2,500	2,173	0	0	21,949	0	0	35,436
<u>424,211</u>	<u>553,960</u>	<u>19,227</u>	<u>3,460</u>	<u>1,029,144</u>	<u>118,854</u>	<u>200,025</u>	<u>2,999,974</u>
0	0	0	0	0	0	0	51,683
0	0	42,516	1,774	0	114,890	0	262,223
0	0	0	0	0	0	0	494,814
608,860	0	0	0	0	0	202,970	857,200
0	458,013	0	0	1,014,841	0	0	1,472,854
<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>24,006</u>
<u>608,860</u>	<u>458,013</u>	<u>42,516</u>	<u>1,774</u>	<u>1,014,841</u>	<u>114,890</u>	<u>202,970</u>	<u>3,162,780</u>
(184,649)	95,947	(23,289)	1,686	14,303	3,964	(2,945)	(162,806)
<u>0</u>	<u>0</u>	<u>9,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>27,500</u>
(184,649)	95,947	(14,289)	1,686	14,303	3,964	(2,945)	(135,306)
<u>1,191,884</u>	<u>114,664</u>	<u>0</u>	<u>29,076</u>	<u>110,512</u>	<u>60</u>	<u>0</u>	<u>1,700,563</u>
<u>\$1,007,235</u>	<u>\$210,611</u>	<u>(\$14,289)</u>	<u>\$30,762</u>	<u>\$124,815</u>	<u>\$4,024</u>	<u>(\$2,945)</u>	<u>\$1,565,257</u>

City of Brunswick, Ohio
Combining Balance Sheet
Nonmajor Capital Projects Funds
December 31, 2009

	<u>Community Development Block Grant</u>	<u>Fire Station Improvement</u>	<u>Permanent Improvement</u>	<u>Traffic Control Equipment</u>
Assets				
Equity in Pooled Cash and Cash Equivalents	\$91,000	\$998,505	\$51,191	\$6,250
Receivables:				
Intergovernmental	<u>7,818</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Assets</i>	<u><u>\$98,818</u></u>	<u><u>\$998,505</u></u>	<u><u>\$51,191</u></u>	<u><u>\$6,250</u></u>
Liabilities and Fund Balances				
Liabilities				
Accounts Payable	\$37,776	\$0	\$0	\$0
Contracts Payable	0	0	0	3,125
Notes Payable	0	600,000	0	0
Interfund Payable	91,000	0	0	0
Accrued Interest Payable	0	1,166	0	0
Deferred Revenue	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Total Liabilities</i>	<u>128,776</u>	<u>601,166</u>	<u>0</u>	<u>3,125</u>
Fund Balances				
Reserved for Encumbrances	9,721	0	1,922	6,250
Unreserved, Undesignated (Deficit)	<u>(39,679)</u>	<u>397,339</u>	<u>49,269</u>	<u>(3,125)</u>
<i>Total Fund Balances</i>	<u>(29,958)</u>	<u>397,339</u>	<u>51,191</u>	<u>3,125</u>
<i>Total Liabilities and Fund Balances</i>	<u><u>\$98,818</u></u>	<u><u>\$998,505</u></u>	<u><u>\$51,191</u></u>	<u><u>\$6,250</u></u>

<u>Park Development</u>	<u>City Hall Expansion</u>	<u>Ohio Environmental Improvement Grant</u>	<u>Road Improvement</u>	<u>Pedestrian Infrastructure Grant</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$152,202	\$165,278	\$348,950	\$1,657,380	\$45,900	\$3,516,656
<u>0</u>	<u>0</u>	<u>0</u>	<u>129,547</u>	<u>9,100</u>	<u>146,465</u>
<u>\$152,202</u>	<u>\$165,278</u>	<u>\$348,950</u>	<u>\$1,786,927</u>	<u>\$55,000</u>	<u>\$3,663,121</u>
\$0	\$0	\$0	\$0	\$0	\$37,776
0	0	0	10,697	0	13,822
0	0	350,000	0	0	950,000
0	134,490	0	0	55,000	280,490
0	0	680	0	0	1,846
<u>0</u>	<u>0</u>	<u>0</u>	<u>101,745</u>	<u>9,100</u>	<u>110,845</u>
<u>0</u>	<u>134,490</u>	<u>350,680</u>	<u>112,442</u>	<u>64,100</u>	<u>1,394,779</u>
14,937	38,075	0	111,189	28,200	210,294
<u>137,265</u>	<u>(7,287)</u>	<u>(1,730)</u>	<u>1,563,296</u>	<u>(37,300)</u>	<u>2,058,048</u>
<u>152,202</u>	<u>30,788</u>	<u>(1,730)</u>	<u>1,674,485</u>	<u>(9,100)</u>	<u>2,268,342</u>
<u>\$152,202</u>	<u>\$165,278</u>	<u>\$348,950</u>	<u>\$1,786,927</u>	<u>\$55,000</u>	<u>\$3,663,121</u>

City of Brunswick, Ohio
Combining Statement of Revenues, Expenditures and Changes in Fund Balances
Nonmajor Capital Projects Funds
For the Year Ended December 31, 2009

	Community Development Block Grant	Fire Station Improvement	Permanent Improvement	Traffic Control Equipment
Revenues				
Licenses, Permits and Fees	\$0	\$0	\$0	\$0
Intergovernmental	116,567	0	0	0
Contributions and Donations	0	0	0	0
<i>Total Revenues</i>	<u>116,567</u>	<u>0</u>	<u>0</u>	<u>0</u>
Expenditures				
Capital Outlay	55,525	90,794	0	3,497
Debt Service:				
Interest and Fiscal Charges	0	18,048	0	0
<i>Total Expenditures</i>	<u>55,525</u>	<u>108,842</u>	<u>0</u>	<u>3,497</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>61,042</u>	<u>(108,842)</u>	<u>0</u>	<u>(3,497)</u>
Other Financing Sources				
Sale of Capital Assets	0	1,488	0	0
Transfers In	0	0	0	0
<i>Total Other Financing Sources</i>	<u>0</u>	<u>1,488</u>	<u>0</u>	<u>0</u>
<i>Net Change in Fund Balances</i>	61,042	(107,354)	0	(3,497)
<i>Fund Balances (Deficit) Beginning of Year</i>	<u>(91,000)</u>	<u>504,693</u>	<u>51,191</u>	<u>6,622</u>
<i>Fund Balances (Deficit) End of Year</i>	<u><u>(\$29,958)</u></u>	<u><u>\$397,339</u></u>	<u><u>\$51,191</u></u>	<u><u>\$3,125</u></u>

<u>Park Development</u>	<u>City Hall Expansion</u>	<u>Ohio Environmental Improvement Grant</u>	<u>Road Improvement</u>	<u>Pedestrian Infrastructure Grant</u>	<u>Total Nonmajor Capital Projects Funds</u>
\$42,962	\$0	\$0	\$0	\$0	\$42,962
0	0	0	405,977	17,700	540,244
643	0	0	0	0	643
<u>43,605</u>	<u>0</u>	<u>0</u>	<u>405,977</u>	<u>17,700</u>	<u>583,849</u>
49,027	43,628	0	84,997	26,800	354,268
0	0	1,730	0	0	19,778
<u>49,027</u>	<u>43,628</u>	<u>1,730</u>	<u>84,997</u>	<u>26,800</u>	<u>374,046</u>
<u>(5,422)</u>	<u>(43,628)</u>	<u>(1,730)</u>	<u>320,980</u>	<u>(9,100)</u>	<u>209,803</u>
0	0	0	0	0	1,488
0	21,193	0	0	0	21,193
<u>0</u>	<u>21,193</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>22,681</u>
(5,422)	(22,435)	(1,730)	320,980	(9,100)	232,484
157,624	53,223	0	1,353,505	0	2,035,858
<u>\$152,202</u>	<u>\$30,788</u>	<u>(\$1,730)</u>	<u>\$1,674,485</u>	<u>(\$9,100)</u>	<u>\$2,268,342</u>

Fund Descriptions - Fiduciary Funds

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:

Agency Funds

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

Performance Bond Fund To account for monies posted for grade and engineer 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.

Non-Residential Three Percent Fund To account for an assessment on fees for the inspection of nonresidential buildings which is collected on behalf of the State Board of Building Standards.

Residential One Percent Fund To account for an assessment on fees for the inspection of residential buildings which is collected on behalf of the State Board of Building Standards.

City of Brunswick, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds
For the Year Ended December 31, 2009

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
<i>Performance Bond</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$588,943	\$1,714,680	\$700,287	\$1,603,336
Cash and Cash Equivalents in Segregated Accounts	1,833	359	0	2,192
<i>Total Assets</i>	<u>\$590,776</u>	<u>\$1,715,039</u>	<u>\$700,287</u>	<u>\$1,605,528</u>
Liabilities				
Undistributed Assets	<u>\$590,776</u>	<u>\$1,715,039</u>	<u>\$700,287</u>	<u>\$1,605,528</u>
 <i>Family Violence</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$3,307	\$0	\$0	\$3,307
Liabilities				
Undistributed Assets	<u>\$3,307</u>	<u>\$0</u>	<u>\$0</u>	<u>\$3,307</u>
 <i>Recreational Programs</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$1,030	\$0	\$0	\$1,030
Liabilities				
Undistributed Assets	<u>\$1,030</u>	<u>\$0</u>	<u>\$0</u>	<u>\$1,030</u>
 <i>Flex Spending</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$5,391	\$71,805	\$70,745	\$6,451
Liabilities				
Undistributed Assets	<u>\$5,391</u>	<u>\$71,805</u>	<u>\$70,745</u>	<u>\$6,451</u>

(continued)

City of Brunswick, Ohio
Combining Statement of Changes in Assets and Liabilities
Agency Funds (continued)
For the Year Ended December 31, 2009

	Beginning Balance 12/31/08	Additions	Deductions	Ending Balance 12/31/09
<i>Non-Residential Three Percent</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$167	\$5,099	\$4,769	\$497
Liabilities				
Undistributed Assets	\$167	\$5,099	\$4,769	\$497
<i>Residential One Percent</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$150	\$1,682	\$1,593	\$239
Liabilities				
Undistributed Assets	\$150	\$1,682	\$1,593	\$239
<i>Total - All Agency Funds</i>				
Assets				
Equity in Pooled Cash and Cash Equivalents	\$598,988	\$1,793,266	\$777,394	\$1,614,860
Cash and Cash Equivalents in Segregated Accounts	1,833	359	0	2,192
<i>Total Assets</i>	\$600,821	\$1,793,625	\$777,394	\$1,617,052
Liabilities				
Undistributed Assets	\$600,821	\$1,793,625	\$777,394	\$1,617,052

**Individual Fund Schedules of Revenues, Expenditures/Expenses
and Changes in Fund Balances/Equity -
Budget (Non-GAAP Basis) and Actual**

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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Property Taxes	\$1,718,885	\$1,729,310	\$1,808,734	\$79,424
Municipal Income Tax	4,091,759	3,618,110	3,654,681	36,571
Charges for Services	186,105	173,449	173,220	(229)
Licenses, Permits and Fees	619,423	577,530	576,901	(629)
Fines and Forfeitures	562,758	524,500	524,905	405
Intergovernmental	1,295,788	1,207,931	1,310,405	102,474
Interest	57,776	53,928	56,348	2,420
Other	55,831	52,104	30,957	(21,147)
<i>Total Revenues</i>	<u>8,588,325</u>	<u>7,936,862</u>	<u>8,136,151</u>	<u>199,289</u>
Expenditures				
Current:				
General Government:				
City Manager:				
Salaries and Wages	146,123	167,794	167,321	473
Fringe Benefits	106,861	108,082	105,878	2,204
Purchased Services	2,038	2,061	1,945	116
Materials and Supplies	395	400	312	88
Capital Outlay	801	403	306	97
Other	3,335	3,373	3,147	226
Total City Manager	<u>259,553</u>	<u>282,113</u>	<u>278,909</u>	<u>3,204</u>
City Council:				
Salaries and Wages	153,723	150,005	149,407	598
Fringe Benefits	63,928	52,802	51,385	1,417
Purchased Services	13,173	10,830	8,203	2,627
Materials and Supplies	1,182	976	539	437
Other	3,632	3,000	2,717	283
Total City Council	<u>235,638</u>	<u>217,613</u>	<u>212,251</u>	<u>5,362</u>
Mayor's Court:				
Salaries and Wages	60,418	64,499	64,480	19
Fringe Benefits	31,823	36,725	35,951	774
Purchased Services	44,462	44,387	44,167	220
Materials and Supplies	10,030	11,575	11,358	217
Other	1,495	1,725	1,571	154
Total Mayor's Court	<u>148,228</u>	<u>158,911</u>	<u>157,527</u>	<u>1,384</u>
Commemorative Affairs:				
Materials and Supplies	<u>\$2,748</u>	<u>\$13,248</u>	<u>\$10,218</u>	<u>\$3,030</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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Finance Office:				
Salaries and Wages	\$257,091	\$276,406	\$276,120	\$286
Fringe Benefits	118,470	142,975	138,466	4,509
Purchased Services	10,425	12,581	8,384	4,197
Materials and Supplies	2,693	3,250	2,848	402
Capital Outlay	46,739	35,529	35,497	32
Other	2,162	2,314	2,023	291
Total Finance Office	437,580	473,055	463,338	9,717
Service Director:				
Salaries and Wages	90,536	97,036	96,687	349
Fringe Benefits	47,879	48,076	47,123	953
Purchased Services	19,815	19,650	16,437	3,213
Materials and Supplies	4,088	4,105	1,633	2,472
Capital Outlay	797	800	750	50
Other	901	905	732	173
Total Service Director	164,016	170,572	163,362	7,210
Income Tax:				
Salaries and Wages	144,876	129,139	128,888	251
Fringe Benefits	95,300	91,327	90,546	781
Purchased Services	55,939	51,421	44,731	6,690
Materials and Supplies	41,769	28,573	23,600	4,973
Capital Outlay	1,701	1,630	1,630	0
Other	78	75	30	45
Total Income Tax	339,663	302,165	289,425	12,740
Law Director:				
Salaries and Wages	156,350	166,660	166,595	65
Fringe Benefits	71,877	87,092	85,792	1,300
Purchased Services	151,687	178,293	175,815	2,478
Materials and Supplies	1,496	1,751	1,495	256
Other	949	1,150	1,125	25
Total Law Director	382,359	434,946	430,822	4,124
Engineer:				
Salaries and Wages	69,777	67,323	65,589	1,734
Fringe Benefits	9,742	16,326	15,975	351
Purchased Services	277,443	300,849	268,146	32,703
Materials and Supplies	1,168	1,958	1,711	247
Capital Outlay	119	200	86	114
Total Engineer	\$358,249	\$386,656	\$351,507	\$35,149

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Information Systems:				
Salaries and Wages	\$105,465	\$92,942	\$91,876	\$1,066
Fringe Benefits	41,051	45,272	44,771	501
Purchased Services	42,285	32,740	31,717	1,023
Materials and Supplies	789	870	631	239
Capital Outlay	453	351	351	0
Other	147	162	0	162
Total Information Systems	190,190	172,337	169,346	2,991
Land and Buildings:				
Salaries and Wages	0	13,951	12,629	1,322
Fringe Benefits	0	2,155	1,866	289
Purchased Services	58,321	54,423	49,118	5,305
Capital Outlay	1,733	2,000	0	2,000
Total Land and Buildings	60,054	72,529	63,613	8,916
Board and Commissions:				
Salaries and Wages	3,850	4,007	3,607	400
Fringe Benefits	2,692	2,550	2,378	172
Purchased Services	34	32	31	1
Materials and Supplies	1,916	1,815	122	1,693
Other	317	300	0	300
Total Board and Commissions	8,809	8,704	6,138	2,566
Administrative Support:				
Purchased Services	882,275	639,234	552,987	86,247
Materials and Supplies	15,818	11,139	7,349	3,790
Other	55,522	37,231	36,185	1,046
Total Administrative Support	953,615	687,604	596,521	91,083
Total General Government	\$3,540,702	\$3,380,453	\$3,192,977	\$187,476

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Security of Persons and Property:				
Police:				
Salaries and Wages	\$2,031,154	\$2,167,022	\$2,087,195	\$79,827
Fringe Benefits	2,173,433	2,073,768	2,057,395	16,373
Purchased Services	356,335	306,875	267,035	39,840
Materials and Supplies	125,629	116,368	102,028	14,340
Capital Outlay	133,316	119,898	107,846	12,052
Other	23,403	21,128	18,196	2,932
Total Police	4,843,270	4,805,059	4,639,695	165,364
Animal Control:				
Salaries and Wages	54,939	56,503	55,465	1,038
Fringe Benefits	35,975	34,020	32,845	1,175
Purchased Services	5,147	4,854	2,582	2,272
Materials and Supplies	6,176	5,840	1,922	3,918
Capital Outlay	1,428	1,350	0	1,350
Other	1,348	1,275	100	1,175
Total Animal Control	105,013	103,842	92,914	10,928
Total Security of Persons and Property	4,948,283	4,908,901	4,732,609	176,292
Community Environment:				
Planning and Zoning:				
Salaries and Wages	163,805	172,799	165,922	6,877
Fringe Benefits	78,923	76,765	75,186	1,579
Purchased Services	7,736	7,488	6,697	791
Materials and Supplies	18,288	17,375	9,358	8,017
Other	2,858	2,765	1,223	1,542
Total Planning and Zoning	\$271,610	\$277,192	\$258,386	\$18,806

(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, 2009

	<u>Budgeted Amounts</u>			Variance with Final Budget Positive (Negative)
	<u>Original</u>	<u>Final</u>	<u>Actual</u>	
Building:				
Salaries and Wages	\$338,055	\$367,861	\$366,940	\$921
Fringe Benefits	202,046	203,652	201,114	2,538
Purchased Services	55,830	45,662	26,313	19,349
Materials and Supplies	9,512	9,588	5,790	3,798
Other	4,678	4,715	4,100	615
Total Building	610,121	631,478	604,257	27,221
Economic Development:				
Salaries and Wages	60,488	61,129	60,388	741
Fringe Benefits	26,623	32,096	30,634	1,462
Purchased Services	74,052	67,472	55,265	12,207
Materials and Supplies	1,199	1,445	594	851
Capital Outlay	585	320	124	196
Other	3,446	4,070	1,708	2,362
Total Economic Development	166,393	166,532	148,713	17,819
Total Community Environment	1,048,124	1,075,202	1,011,356	63,846
Public Health Services:				
Cemetery:				
Purchased Services	13,285	13,285	8,303	4,982
Materials and Supplies	50	50	50	0
Total Public Health Services	13,335	13,335	8,353	4,982
Leisure Time Activities:				
Recreation Center:				
Salaries and Wages	57,102	59,754	59,744	10
Fringe Benefits	37,180	36,260	36,029	231
Purchased Services	2,502	2,440	841	1,599
Materials and Supplies	154	150	55	95
Capital Outlay	614	303	303	0
Other	5,076	3,000	2,913	87
Total Recreation Center	\$102,628	\$101,907	\$99,885	\$2,022

(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, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Senior Citizens:				
Salaries and Wages	\$25,022	\$25,022	\$24,392	\$630
Fringe Benefits	9,904	5,393	4,986	407
Purchased Services	6,005	3,270	697	2,573
Materials and Supplies	1,836	1,000	507	493
Other	148,117	80,617	56,578	24,039
Total Senior Citizens	190,884	115,302	87,160	28,142
Total Leisure Time Activities	293,512	217,209	187,045	30,164
<i>Total Expenditures</i>	<i>9,843,956</i>	<i>9,595,100</i>	<i>9,132,340</i>	<i>462,760</i>
<i>Excess of Revenues</i>				
<i>Under Expenditures</i>	<i>(1,255,631)</i>	<i>(1,658,238)</i>	<i>(996,189)</i>	<i>662,049</i>
Other Financing Sources (Uses)				
Advances In	1,738,286	327,000	327,000	0
Advances Out	(186,100)	(186,100)	(186,100)	0
Transfers Out	(85,652)	(48,693)	(48,693)	0
<i>Total Other Financing Sources (Uses)</i>	<i>1,466,534</i>	<i>92,207</i>	<i>92,207</i>	<i>0</i>
<i>Net Change in Fund Balance</i>	<i>210,903</i>	<i>(1,566,031)</i>	<i>(903,982)</i>	<i>662,049</i>
<i>Fund Balance Beginning of Year</i>	<i>1,597,668</i>	<i>1,597,668</i>	<i>1,597,668</i>	<i>0</i>
Prior Year Encumbrances Appropriated	363,073	363,073	363,073	0
<i>Fund Balance End of Year</i>	<i>\$2,171,644</i>	<i>\$394,710</i>	<i>\$1,056,759</i>	<i>\$662,049</i>

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Fire Department Fund
For the Year Ended December 31, 2009

	Budgeted Amounts		Actual	Variance with Final Budget Positive (Negative)
	Original	Final		
Revenues				
Municipal Income Tax	\$2,424,608	\$2,424,608	\$2,466,299	\$41,691
Charges for Services	572,136	491,561	561,677	70,116
Intergovernmental	3,492	3,000	5,500	2,500
Contributions and Donations	4,665	4,008	4,008	0
Other	0	0	22	22
<i>Total Revenues</i>	3,004,901	2,923,177	3,037,506	114,329
Expenditures				
Current:				
Security of Persons and Property:				
Fire Department:				
Salaries and Wages	1,794,704	1,827,281	1,822,466	4,815
Fringe Benefits	1,178,507	1,251,119	1,221,599	29,520
Purchased Services	346,643	245,171	224,700	20,471
Materials and Supplies	51,604	54,783	45,692	9,091
Capital Outlay	139,605	147,585	144,669	2,916
Other	8,171	8,675	8,157	518
Total Security of Persons and Property	3,519,234	3,534,614	3,467,283	67,331
Debt Service:				
Principal Retirement	96,128	96,128	96,128	0
Interest and Fiscal Charges	13,344	13,344	13,344	0
Total Debt Service	109,472	109,472	109,472	0
<i>Total Expenditures</i>	3,628,706	3,644,086	3,576,755	67,331
<i>Net Change in Fund Balance</i>	(623,805)	(720,909)	(539,249)	181,660
<i>Fund Balance Beginning of Year</i>	764,474	764,474	764,474	0
Prior Year Encumbrances Appropriated	116,286	116,286	116,286	0
<i>Fund Balance End of Year</i>	\$256,955	\$159,851	\$341,511	\$181,660

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, 2009

	Budgeted Amounts			Variance with Final Budget Positive (Negative)
	Original	Final	Actual	
Revenues				
Municipal Income Tax	\$995,821	\$995,821	\$1,012,944	\$17,123
Charges for Services	7,581	6,940	6,938	(2)
Licenses, Permits and Fees	1,639	1,500	1,920	420
Intergovernmental	1,570,337	1,437,585	1,457,163	19,578
Other	251	230	233	3
<i>Total Revenues</i>	<u>2,575,629</u>	<u>2,442,076</u>	<u>2,479,198</u>	<u>37,122</u>
Expenditures				
Current:				
Transportation:				
Street Department:				
Salaries and Wages	1,067,122	1,071,261	1,044,552	26,709
Fringe Benefits	549,612	598,846	571,092	27,754
Purchased Services	307,164	328,697	260,904	67,793
Materials and Supplies	433,448	441,125	381,800	59,325
Capital Outlay	507,734	264,750	264,750	0
Other	2,020	2,200	386	1,814
<i>Total Expenditures</i>	<u>2,867,100</u>	<u>2,706,879</u>	<u>2,523,484</u>	<u>183,395</u>
<i>Net Change in Fund Balance</i>	(291,471)	(264,803)	(44,286)	220,517
<i>Fund Balance Beginning of Year</i>	575,178	575,178	575,178	0
Prior Year Encumbrances Appropriated	<u>298,831</u>	<u>298,831</u>	<u>298,831</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$582,538</u></u>	<u><u>\$609,206</u></u>	<u><u>\$829,723</u></u>	<u><u>\$220,517</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, 2009

	<u>Budgeted Amounts</u>		<u>Actual</u>	<u>Variance with Final Budget Positive (Negative)</u>
	<u>Original</u>	<u>Final</u>		
Revenues				
Municipal Income Tax	\$1,300,000	\$1,254,950	\$1,180,300	(\$74,650)
Expenditures				
Current:				
Security of Persons and Property:				
Police Department:				
Salaries and Wages	<u>1,300,000</u>	<u>1,254,950</u>	<u>1,180,300</u>	<u>74,650</u>
<i>Net Change in Fund Balance</i>	0	0	0	0
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>	<u>\$0</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Special Assessments	\$226,650	\$233,355	\$6,705
Expenditures			
Current:			
General Government			
Purchased Services	5,820	3,582	2,238
Debt Service:			
Principal Retirement - Laurel	25,000	25,000	0
Principal Retirement - Cross Creek	40,000	40,000	0
Principal Retirement - Carpenter	5,000	5,000	0
Principal Retirement - Lwest Waterline	20,000	20,000	0
Principal Retirement - Grafton III	2,717	2,717	0
Principal Retirement - South Industrial Park	55,000	55,000	0
Total Principal Retirement	147,717	147,717	0
Interest and Fiscal Charges - Center	23,488	23,488	0
Interest and Fiscal Charges - Crosscreek	11,213	11,213	0
Interest and Fiscal Charges - Carpenter	1,323	1,323	0
Interest and Fiscal Charges - Lwest Waterline	8,820	8,820	0
Interest and Fiscal Charges - Grafton III	1,406	1,406	0
Interest and Fiscal Charges - South Industrial Park	46,371	46,371	0
Interest and Fiscal Charges - Brunswick Lake Dam	1,629	1,629	0
Interest and Fiscal Charges - Brunswick Lake Dredging	1,002	1,002	0
Total Interest and Fiscal Charges	95,252	95,252	0
Issuance Costs	6,099	6,099	0
Total Debt Service	249,068	249,068	0
<i>Total Expenditures</i>	254,888	252,650	2,238
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(28,238)	(19,295)	8,943
Other Financing Sources (Uses)			
Special Assessment Bonds Issued	10,530	10,530	0
Special Assessment Bond Premium	577	577	0
Transfers Out	(35,195)	(35,195)	0
Total Other Financing Sources (Uses)	(24,088)	(24,088)	0
<i>Net Change in Fund Balance</i>	(52,326)	(43,383)	8,943
<i>Fund Balance Beginning of Year</i>	202,068	202,068	0
<i>Fund Balance End of Year</i>	\$149,742	\$158,685	\$8,943

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$122,492	\$122,492	\$0
Expenditures			
Capital Outlay	79,712	72,623	7,089
Debt Service:			
Principal Retirement	4,060,000	4,060,000	0
Interest and Fiscal Charges	83,198	83,198	0
Issuance Costs	52,006	51,756	250
Total Debt Service	4,195,204	4,194,954	250
<i>Total Expenditures</i>	4,274,916	4,267,577	7,339
<i>Excess of Revenues Under Expenditures</i>	(4,152,424)	(4,145,085)	7,339
Other Financing Sources (Uses)			
Advances Out	(1,711,286)	(300,000)	1,411,286
General Obligation Bonds Issued	1,399,042	1,399,042	0
Special Assessment Bonds Issued	391,978	391,978	0
General Obligation Notes Issued	2,030,000	2,030,000	0
<i>Total Other Financing Sources (Uses)</i>	2,109,734	3,521,020	1,411,286
Special Item			
Sale of Assets Held for Resale	3,746,569	719,533	(3,027,036)
<i>Net Change in Fund Balance</i>	1,703,879	95,468	(1,608,411)
<i>Fund Balance Beginning of Year</i>	14,951	14,951	0
Prior Year Encumbrances Appropriated	27,054	27,054	0
<i>Fund Balance End of Year</i>	\$1,745,884	\$137,473	(\$1,608,411)

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$557,563	\$240,298	(\$317,265)
Expenditures			
Capital Outlay	2,400,904	1,714,893	686,011
Debt Service:			
Principal Retirement	8,190,000	8,190,000	0
Interest and Fiscal Charges	163,113	135,613	27,500
Issuance Costs	97,294	82,493	14,801
Total Debt Service	8,450,407	8,408,106	42,301
<i>Total Expenditures</i>	10,851,311	10,122,999	728,312
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(10,293,748)	(9,882,701)	411,047
Other Financing Sources (Uses)			
Advances In	16,300	16,300	0
Advances Out	(157,800)	0	157,800
OPWC Loan Issued	19,740	19,740	0
General Obligation Notes Issued	6,305,927	5,890,000	(415,927)
General Obligation Bonds Issued	3,270,000	3,270,000	0
General Obligation Bond Premium	0	2,493	2,493
<i>Total Other Financing Sources (Uses)</i>	9,454,167	9,198,533	(255,634)
<i>Net Change in Fund Balance</i>	(839,581)	(684,168)	155,413
<i>Fund Balance Beginning of Year</i>	872,326	872,326	0
Prior Year Encumbrances Appropriated	176,460	176,460	0
<i>Fund Balance End of Year</i>	\$209,205	\$364,618	\$155,413

City of Brunswick, Ohio
Schedule of Revenues, Expenses and Changes
in Fund Equity - Budget (Non-GAAP Basis) and Actual
Refuse Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$2,081,437	\$2,098,768	\$17,331
Expenses			
Salaries and Wages	54,245	54,050	195
Fringe Benefits	36,559	35,993	566
Purchased Services	2,192,168	2,041,333	150,835
Materials and Supplies	388	0	388
Capital Outlay	9,550	7,350	2,200
<i>Total Expenses</i>	2,292,910	2,138,726	154,184
<i>Net Change in Fund Equity</i>	(211,473)	(39,958)	171,515
<i>Fund Equity Beginning of Year</i>	95,232	95,232	0
Prior Year Encumbrances Appropriated	135,684	135,684	0
<i>Fund Equity End of Year</i>	\$19,443	\$190,958	\$171,515

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$33,971	\$32,094	(\$1,877)
Expenditures			
Current:			
General Government:			
Court Computerization:			
Salaries and Wages	20,328	20,324	4
Fringe Benefits	10,506	8,508	1,998
Purchased Services	6,477	5,903	574
Materials and Supplies	912	894	18
Capital Outlay	15,400	15,395	5
<i>Total Expenditures</i>	53,623	51,024	2,599
<i>Net Change in Fund Balance</i>	(19,652)	(18,930)	722
<i>Fund Balance Beginning of Year</i>	51,398	51,398	0
Prior Year Encumbrances Appropriated	389	389	0
<i>Fund Balance End of Year</i>	\$32,135	\$32,857	\$722

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
VAWA Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$11,218	\$11,217	(\$1)
Expenditures			
Current:			
Security of Persons and Property:			
Violence Against Women:			
Purchased Services	485	485	0
<i>Excess of Revenues Over Expenditures</i>	10,733	10,732	(1)
Other Financing Uses			
Advances Out	(27,000)	(27,000)	0
<i>Net Change in Fund Balance</i>	(16,267)	(16,268)	(1)
<i>Fund Balance Beginning of Year</i>	16,267	16,268	(1)
<i>Fund Balance End of Year</i>	\$0	\$0	(\$2)

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$125,000	\$96,642	(\$28,358)
Expenditures			
Current:			
Security of Persons and Property:			
Drug Enforcement:			
Purchased Services	125,000	96,642	28,358
<i>Net Change in Fund Balance</i>	0	0	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$5,804	\$5,234	(\$570)
Intergovernmental	116,467	118,148	1,681
<i>Total Revenues</i>	<u>122,271</u>	<u>123,382</u>	<u>1,111</u>
Expenditures			
Current:			
Transportation:			
State Highway:			
Salaries and Wages	30,744	30,743	1
Purchased Services	70,000	37,660	32,340
Materials and Supplies	30,000	30,000	0
Capital Outlay	389,802	268,682	121,120
Total Transportation	<u>520,546</u>	<u>367,085</u>	<u>153,461</u>
Debt Service:			
Principal Retirement	800,000	800,000	0
Interest and Fiscal Charges	25,013	25,012	1
Total Debt Service	<u>825,013</u>	<u>825,012</u>	<u>1</u>
<i>Total Expenditures</i>	<u>1,345,559</u>	<u>1,192,097</u>	<u>153,462</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(1,223,288)	(1,068,715)	154,573
Other Financing Sources			
General Obligation Notes Issued	800,000	800,000	0
<i>Net Change in Fund Balance</i>	(423,288)	(268,715)	154,573
<i>Fund Balance Beginning of Year</i>	312,202	312,202	0
Prior Year Encumbrances Appropriated	273,682	273,682	0
<i>Fund Balance End of Year</i>	<u>\$162,596</u>	<u>\$317,169</u>	<u>\$154,573</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, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Other	\$0	\$1,019	\$1,019
Expenditures			
Current:			
Security of Persons and Property:			
Law Enforcement:			
Capital Outlay	13,911	13,766	145
<i>Net Change in Fund Balance</i>	(13,911)	(12,747)	1,164
<i>Fund Balance Beginning of Year</i>	14,328	14,328	0
<i>Fund Balance End of Year</i>	\$417	\$1,581	\$1,164

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Municipal Income Tax	\$108,241	\$110,103	\$1,862
Charges for Services	9,450	9,417	(33)
Intergovernmental	278,459	244,240	(34,219)
Interest	249	135	(114)
<i>Total Revenues</i>	<u>396,399</u>	<u>363,895</u>	<u>(32,504)</u>
Expenditures			
Current:			
Transportation:			
Brunswick Transit Alternative:			
Salaries and Wages	24,221	24,214	7
Fringe Benefits	13,100	12,993	107
Purchased Services	445,602	377,480	68,122
Materials and Supplies	71,000	66,376	4,624
Capital Outlay	1,283	1,283	0
<i>Total Expenditures</i>	<u>555,206</u>	<u>482,346</u>	<u>72,860</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	<u>(158,807)</u>	<u>(118,451)</u>	<u>40,356</u>
Other Financing Sources (Uses)			
Advances In	58,800	58,800	0
Advances Out	(50,800)	0	50,800
Transfers In	18,500	18,500	0
<i>Total Other Financing Sources (Uses)</i>	<u>26,500</u>	<u>77,300</u>	<u>50,800</u>
<i>Net Change in Fund Balance</i>	(132,307)	(41,151)	91,156
<i>Fund Balance Beginning of Year</i>	41,277	41,277	0
Prior Year Encumbrances Appropriated	<u>103,023</u>	<u>103,023</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$11,993</u></u>	<u><u>\$103,149</u></u>	<u><u>\$91,156</u></u>

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Revolving Loan Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Interest	\$1,000	\$491	(\$509)
Other	16,600	7,795	(8,805)
<i>Total Revenues</i>	17,600	8,286	(9,314)
Expenditures			
Current:			
Community Environment:			
Revolving Loan:			
Capital Outlay	116,600	67,897	48,703
<i>Net Change in Fund Balance</i>	(99,000)	(59,611)	39,389
<i>Fund Balance Beginning of Year</i>	309,684	309,684	0
<i>Fund Balance End of Year</i>	\$210,684	\$250,073	\$39,389

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Cable TV Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses, Permits and Fees	\$441,620	\$420,811	(\$20,809)
Intergovernmental	900	900	0
Other	2,500	2,500	0
<i>Total Revenues</i>	<u>445,020</u>	<u>424,211</u>	<u>(20,809)</u>
Expenditures			
Current:			
Community Environment:			
Cable TV:			
Salaries and Wages	182,975	174,818	8,157
Fringe Benefits	93,696	91,412	2,284
Purchased Services	85,584	66,943	18,641
Materials and Supplies	3,564	3,163	401
Capital Outlay	341,216	341,131	85
Other	500	60	440
<i>Total Expenditures</i>	<u>707,535</u>	<u>677,527</u>	<u>30,008</u>
<i>Net Change in Fund Balance</i>	(262,515)	(253,316)	9,199
<i>Fund Balance Beginning of Year</i>	1,227,825	1,227,825	0
Prior Year Encumbrances Appropriated	<u>6,264</u>	<u>6,264</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$971,574</u></u>	<u><u>\$980,773</u></u>	<u><u>\$9,199</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Municipal Income Tax	\$499,380	\$559,321	\$59,941
Charges for Services	2,725	2,778	53
Contributions and Donations	629	537	(92)
Other	2,175	2,173	(2)
<i>Total Revenues</i>	<u>504,909</u>	<u>564,809</u>	<u>59,900</u>
Expenditures			
Current:			
Leisure Time Activities:			
Parks:			
Salaries and Wages	271,580	261,306	10,274
Fringe Benefits	156,043	150,329	5,714
Purchased Services	96,821	69,877	26,944
Materials and Supplies	52,383	35,526	16,857
Capital Outlay	5,508	4,575	933
Other	1,500	431	1,069
<i>Total Expenditures</i>	<u>583,835</u>	<u>522,044</u>	<u>61,791</u>
<i>Net Change in Fund Balance</i>	(78,926)	42,765	121,691
<i>Fund Balance Beginning of Year</i>	108,958	108,958	0
Prior Year Encumbrances Appropriated	<u>10,031</u>	<u>10,031</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$40,063</u></u>	<u><u>\$161,754</u></u>	<u><u>\$121,691</u></u>

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Department of Justice Federal Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$41,850	\$19,227	(\$22,623)
Expenditures			
Current:			
Security of Persons and Property:			
Enforcement and Education:			
Salaries and Wages	15,800	15,800	0
Purchased Services	19,955	19,955	0
Materials and Supplies	245	245	0
Capital Outlay	14,850	6,516	8,334
<i>Total Expenditures</i>	50,850	42,516	8,334
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(9,000)	(23,289)	(14,289)
Other Financing Sources			
Transfers In	9,000	9,000	0
<i>Net Change in Fund Balance</i>	0	(14,289)	(14,289)
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance (Deficit) End of Year</i>	\$0	(\$14,289)	(\$14,289)

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, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Fines and Forfeitures	\$4,176	\$3,460	(\$716)
Expenditures			
Current:			
Security of Persons and Property:			
Enforcement and Education:			
Capital Outlay	4,189	3,963	226
<i>Net Change in Fund Balance</i>	(13)	(503)	(490)
<i>Fund Balance Beginning of Year</i>	29,076	29,076	0
<i>Fund Balance End of Year</i>	\$29,063	\$28,573	(\$490)

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Charges for Services	\$975,386	\$1,004,189	\$28,803
Sales	3,005	3,006	1
Other	19,335	21,949	2,614
<i>Total Revenues</i>	<u>997,726</u>	<u>1,029,144</u>	<u>31,418</u>
Expenditures			
Current:			
Leisure Time Activities:			
Community Recreation:			
Salaries and Wages	428,977	427,422	1,555
Fringe Benefits	130,315	128,625	1,690
Purchased Services	421,476	383,140	38,336
Materials and Supplies	110,631	93,051	17,580
Capital Outlay	2,118	2,093	25
Other	15,867	13,979	1,888
<i>Total Expenditures</i>	<u>1,109,384</u>	<u>1,048,310</u>	<u>61,074</u>
<i>Net Change in Fund Balance</i>	(111,658)	(19,166)	92,492
<i>Fund Balance Beginning of Year</i>	183,952	183,952	0
Prior Year Encumbrances Appropriated	<u>19,186</u>	<u>19,186</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$91,480</u></u>	<u><u>\$183,972</u></u>	<u><u>\$92,492</u></u>

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
FEMA Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$118,854	\$118,854	\$0
Expenditures			
Current:			
Security of Persons and Property:			
Federal Emergency Management:			
Materials and Supplies	119,404	119,404	0
<i>Net Change in Fund Balance</i>	(550)	(550)	0
<i>Fund Balance Beginning of Year</i>	60	60	0
Prior Year Encumbrances Appropriated	490	490	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Community Home Investment Program Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$400,000	\$187,242	(\$212,758)
Expenditures			
Current:			
Community Environment:			
Community Home Investment Program:			
Purchased Services	395,500	253,256	142,244
Materials and Supplies	4,500	146	4,354
<i>Total Expenditures</i>	<u>400,000</u>	<u>253,402</u>	<u>146,598</u>
<i>Excess of Revenues</i> <i>(Under) Expenditures</i>	<u>0</u>	<u>(66,160)</u>	<u>(66,160)</u>
Other Financing Sources (Uses)			
Advances In	31,000	31,000	0
Advances Out	(31,000)	0	31,000
<i>Total Other Financing Sources (Uses)</i>	<u>0</u>	<u>31,000</u>	<u>31,000</u>
<i>Net Change in Fund Balance</i>	0	(35,160)	(35,160)
<i>Fund Balance Beginning of Year</i>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$0</u>	<u>(\$35,160)</u>	<u>(\$35,160)</u>

City of Brunswick, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Neighborhood Stabilization Program Grant Fund
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$228,562	\$0	(\$228,562)
Expenditures			
Current:			
General Government:			
Capital Outlay:			
Purchased Services	228,562	0	228,562
<i>Excess of Revenues Over Expenditures</i>	0	0	0
Other Financing Sources (Uses)			
Advances In	25,000	25,000	0
Advances Out	(25,000)	0	25,000
<i>Total Other Financing Sources (Uses)</i>	0	25,000	25,000
<i>Net Change in Fund Balance</i>	0	25,000	25,000
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$25,000	\$25,000

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Property Taxes	\$396,500	\$397,609	\$1,109
Municipal Income Tax	95,252	96,890	1,638
Intergovernmental	38,328	56,646	18,318
Interest	647	647	0
Other	3,449	5,935	2,486
<i>Total Revenues</i>	<u>534,176</u>	<u>557,727</u>	<u>23,551</u>
Expenditures			
Current:			
General Government			
Purchased Services	2,499	0	2,499
Debt Service:			
Principal Retirement - Community Recreation Center	380,000	380,000	0
Principal Retirement - OPWC Applewood Phase IV	10,625	0	10,625
Principal Retirement - OPWC Loan - Fireside Double	9,040	9,040	0
Principal Retirement - City Hall	90,000	90,000	0
<i>Total Principal Retirement</i>	<u>489,665</u>	<u>479,040</u>	<u>10,625</u>
Interest and Fiscal Charges - Community Recreation Center	47,700	47,700	0
Interest and Fiscal Charges - Brunswick Dam	5,304	5,304	0
Interest and Fiscal Charges - Brunswick Lake Dredging	3,867	3,867	0
Interest and Fiscal Charges - Storm Sewer	21,414	21,414	0
Interest and Fiscal Charges - City Hall	23,920	23,919	1
<i>Total Interest and Fiscal Charges</i>	<u>102,205</u>	<u>102,204</u>	<u>1</u>
<i>Total Debt Service</i>	<u>591,870</u>	<u>581,244</u>	<u>10,626</u>
<i>Total Expenditures</i>	<u>594,369</u>	<u>581,244</u>	<u>13,125</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	<u>(60,193)</u>	<u>(23,517)</u>	<u>36,676</u>
Other Financing Sources			
General Obligation Bonds Issued	3,450	3,450	0
General Obligation Bond Premium	4,243	4,243	0
Transfers In	35,195	35,195	0
<i>Total Other Financing Sources</i>	<u>42,888</u>	<u>42,888</u>	<u>0</u>
<i>Net Change in Fund Balance</i>	(17,305)	19,371	36,676
<i>Fund Balance Beginning of Year</i>	<u>669,373</u>	<u>669,373</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u>\$652,068</u>	<u>\$688,744</u>	<u>\$36,676</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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$180,000	\$108,749	(\$71,251)
Expenditures			
Capital Outlay	89,000	61,855	27,145
<i>Excess of Revenues Over Expenditures</i>	91,000	46,894	(44,106)
Other Financing Uses			
Advances Out	(91,000)	0	91,000
<i>Net Change in Fund Balance</i>	0	46,894	46,894
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$46,894	\$46,894

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Fire Station Improvement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	<u>\$0</u>	<u>\$0</u>	<u>\$0</u>
Expenditures			
Capital Outlay	95,507	90,794	4,713
Debt Service:			
Principle Retirement	600,000	600,000	0
Interest and Fiscal Charges	<u>169,366</u>	<u>18,803</u>	<u>150,563</u>
<i>Total Expenditures</i>	<u>864,873</u>	<u>709,597</u>	<u>155,276</u>
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	<u>(864,873)</u>	<u>(709,597)</u>	<u>155,276</u>
Other Financing Sources			
General Obligation Notes Issued	600,000	600,000	0
Sale of Capital Assets	<u>1,485</u>	<u>1,488</u>	<u>3</u>
<i>Total Other Financing Sources (Uses)</i>	<u>601,485</u>	<u>601,488</u>	<u>3</u>
<i>Net Change in Fund Balance</i>	(263,388)	(108,109)	155,279
<i>Fund Balance Beginning of Year</i>	1,052,141	1,052,141	0
Prior Year Encumbrances Appropriated	<u>54,473</u>	<u>54,473</u>	<u>0</u>
<i>Fund Balance End of Year</i>	<u><u>\$843,226</u></u>	<u><u>\$998,505</u></u>	<u><u>\$155,279</u></u>

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Permanent Improvement Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	1,922	1,922	0
<i>Net Change in Fund Balance</i>	(1,922)	(1,922)	0
<i>Fund Balance Beginning of Year</i>	49,269	49,269	0
Prior Year Encumbrances Appropriated	1,922	1,922	0
<i>Fund Balance End of Year</i>	\$49,269	\$49,269	\$0

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	6,622	6,622	0
<i>Net Change in Fund Balance</i>	(6,622)	(6,622)	0
<i>Fund Balance Beginning of Year</i>	0	0	0
Prior Year Encumbrances Appropriated	6,622	6,622	0
<i>Fund Balance End of Year</i>	\$0	\$0	\$0

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Park Development Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Licenses, Permits and Fees	\$29,417	\$42,962	\$13,545
Contributions and Donations	643	643	0
<i>Total Revenues</i>	30,060	43,605	13,545
Expenditures			
Capital Outlay	116,466	111,944	4,522
<i>Net Change in Fund Balance</i>	(86,406)	(68,339)	18,067
<i>Fund Balance Beginning of Year</i>	133,811	133,811	0
Prior Year Encumbrances Appropriated	71,794	71,794	0
<i>Fund Balance End of Year</i>	<u>\$119,199</u>	<u>\$137,266</u>	<u>\$18,067</u>

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
City Hall Expansion Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Capital Outlay	83,342	81,703	1,639
<i>Excess of Revenues Under Expenditures</i>	(83,342)	(81,703)	1,639
Other Financing Sources (Uses)			
Advances Out	(134,490)	0	134,490
Transfers In	30,119	21,193	(8,926)
<i>Total Other Financing Sources (Uses)</i>	(104,371)	21,193	125,564
<i>Net Change in Fund Balance</i>	(187,713)	(60,510)	127,203
<i>Fund Balance Beginning of Year</i>	134,281	134,281	0
Prior Year Encumbrances Appropriated	53,432	53,432	0
<i>Fund Balance End of Year</i>	\$0	\$127,203	\$127,203

City of Brunswick, Ohio
Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Ohio Environmental Improvement Grant Fund
For the Year Ended December 31, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues	\$0	\$0	\$0
Expenditures			
Debt Service:			
Interest and Fiscal Charges	1,050	1,050	0
<i>Excess of Revenues</i>			
<i>Under Expenditures</i>	(1,050)	(1,050)	0
Other Financing Sources			
General Obligation Notes Issued	350,000	350,000	0
<i>Net Change in Fund Balance</i>	348,950	348,950	0
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$348,950	\$348,950	\$0

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, 2009

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$1,634,038	\$397,986	(\$1,236,052)
Expenditures			
Capital Outlay	2,336,571	225,575	2,110,996
<i>Excess of Revenues</i>			
<i>Over (Under) Expenditures</i>	(702,533)	172,411	874,944
Other Financing Sources (Uses)			
Advances In	150,000	0	(150,000)
Advances Out	(200,000)	0	200,000
General Obligation Notes Issued	400,145	0	(400,145)
Transfers Out	(93,519)	0	93,519
<i>Total Other Financing Sources (Uses)</i>	256,626	0	(256,626)
<i>Net Change in Fund Balance</i>	(445,907)	172,411	618,318
<i>Fund Balance Beginning of Year</i>	1,274,038	1,274,038	0
Prior Year Encumbrances Appropriated	89,045	89,045	0
<i>Fund Balance End of Year</i>	\$917,176	\$1,535,494	\$618,318

City of Brunswick, Ohio
*Schedule of Revenues, Expenditures and Changes
in Fund Balance - Budget (Non-GAAP Basis) and Actual
Pedestrian Infrastructure Grant Fund
For the Year Ended December 31, 2009*

	Final Budget	Actual	Variance with Final Budget Positive (Negative)
Revenues			
Intergovernmental	\$55,000	\$17,700	(\$37,300)
Expenditures			
Capital Outlay	55,000	55,000	0
<i>Excess of Revenues Under Expenditures</i>	0	(37,300)	(37,300)
Other Financing Sources (Uses)			
Advances In	55,000	55,000	0
Advances Out	(55,000)	0	55,000
<i>Total Other Financing Sources (Uses)</i>	0	55,000	55,000
<i>Net Change in Fund Balance</i>	0	17,700	17,700
<i>Fund Balance Beginning of Year</i>	0	0	0
<i>Fund Balance End of Year</i>	\$0	\$17,700	\$17,700

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STATISTICAL SECTION

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Statistical Section

This part of the City of Brunswick, Ohio's Comprehensive Annual Financial Report presents detailed information as a context for understanding what the information in the financial statements, note disclosures and required supplementary information says about the City's overall financial health.

Contents	Pages(s)
<i>Financial Trends</i>	<i>S2 – S9</i>
These schedules contain trend information to help the reader understand how the City's financial performance and well-being have changed over time.	
<i>Revenue Capacity</i>	<i>S10 – S17</i>
These schedules contain information to help the reader assess the City's most significant local revenue, the property tax and the municipal income tax.	
<i>Debt Capacity</i>	<i>S18 – S22</i>
These schedules present information to help the reader assess the affordability of the City's current levels of outstanding debt and the City's ability to issue additional debt in the future.	
<i>Economic and Demographic Information</i>	<i>S23 – S24</i>
These schedules offer economic and demographic indicators to help the reader understand the environment within which the City's financial activities take place.	
<i>Operating Information</i>	<i>S26 – S31</i>
These schedules contain service and infrastructure data to help the reader understand how the information in the City's financial report relates to the services the City provides and the activities it performs.	

Sources: Unless otherwise noted, the information in these schedules is derived from the Comprehensive Annual Financial Reports for the relevant year. The City implemented GASB Statement No. 34 in 2002; schedules presenting government-wide information include information beginning in that year.

City of Brunswick, Ohio
Net Assets By Component
Last Nine Years
(Accrual Basis of Accounting)

	<u>2009</u>	<u>2008</u>	<u>2007</u>	<u>2006</u>
Governmental Activities				
Invested in Capital Assets, Net of Related Debt	\$32,426,336	\$31,960,337	\$33,070,623	\$32,433,096
Restricted:				
Capital Projects	4,252,051	8,316,173	4,049,522	5,794,001
Debt Service	2,939,856	2,618,987	2,584,981	2,966,758
Police	1,813,015	707,551	674,589	632,269
Fire	1,556,605	1,778,890	1,952,798	1,697,405
Transportation	2,150,145	2,207,218	1,982,049	2,472,078
Cable Television Local Programming	1,105,854	1,297,007	1,179,886	1,069,868
Parks and Recreation	506,586	444,032	410,542	384,408
Community improvement	272,600	309,684	306,396	300,063
Other Purposes	29,793	49,442	247,095	221,255
Unrestricted (Deficit)	<u>2,288,917</u>	<u>(29,745)</u>	<u>6,163,948</u>	<u>5,834,727</u>
<i>Total Governmental Activities Net Assets</i>	<u><u>\$49,341,758</u></u>	<u><u>\$49,659,576</u></u>	<u><u>\$52,622,429</u></u>	<u><u>\$53,805,928</u></u>
Business Type - Activity				
Invested in Capital Assets, Net of Related Debt	\$220,015	\$238,669	\$257,697	\$281,594
Unrestricted	<u>550,777</u>	<u>346,135</u>	<u>272,769</u>	<u>202,035</u>
<i>Total Business-Type Activity Net Assets</i>	<u><u>\$770,792</u></u>	<u><u>\$584,804</u></u>	<u><u>\$530,466</u></u>	<u><u>\$483,629</u></u>
Primary Government				
Invested in Capital Assets, Net of Related Debt	\$32,646,351	\$32,199,006	\$33,328,320	\$32,714,690
Restricted	14,626,505	17,728,984	13,387,858	15,538,105
Unrestricted	<u>2,839,694</u>	<u>316,390</u>	<u>6,436,717</u>	<u>6,036,762</u>
<i>Total Primary Government Net Assets</i>	<u><u>\$50,112,550</u></u>	<u><u>\$50,244,380</u></u>	<u><u>\$53,152,895</u></u>	<u><u>\$54,289,557</u></u>

Note: 2004 was the first year other purposes were further identified.

2005	2004	2003	2002	2001
\$32,491,981	\$39,352,980	\$39,092,189	\$38,701,256	\$38,257,685
6,373,225	7,869,564	5,997,234	4,723,604	8,198,147
2,315,797	2,446,081	2,801,717	3,777,175	3,158,426
603,134	603,770	N/A	N/A	N/A
1,719,296	1,665,347	N/A	N/A	N/A
2,264,163	2,266,131	N/A	N/A	N/A
945,910	762,462	N/A	N/A	N/A
286,344	335,931	N/A	N/A	N/A
295,988	802,181	N/A	N/A	N/A
7,644	82,783	6,406,611	5,934,063	6,500,075
7,348,443	5,954,658	8,119,022	7,232,661	7,968,442
<u>\$54,651,925</u>	<u>\$62,141,888</u>	<u>\$62,416,773</u>	<u>\$60,368,759</u>	<u>\$64,082,775</u>
\$305,682	\$331,272	\$13,540	\$17,425	\$19,915
208,838	305,608	655,199	598,214	599,774
<u>\$514,520</u>	<u>\$636,880</u>	<u>\$668,739</u>	<u>\$615,639</u>	<u>\$619,689</u>
\$32,797,663	\$39,684,252	\$39,105,729	\$38,718,681	\$38,277,600
14,811,501	16,834,250	15,205,562	14,434,842	17,856,648
7,557,281	6,260,266	8,774,221	7,830,875	8,568,216
<u>\$55,166,445</u>	<u>\$62,778,768</u>	<u>\$63,085,512</u>	<u>\$60,984,398</u>	<u>\$64,702,464</u>

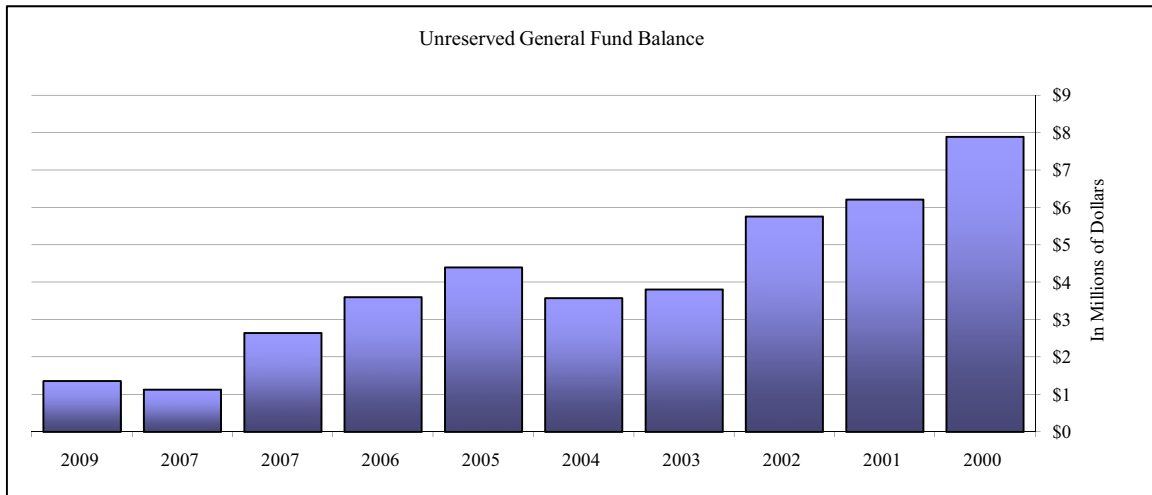
City of Brunswick, Ohio
Change in Net Assets
Last Eight Years
(Accrual Basis of Accounting)

	2009	2008	2007	2006	2005
Program Revenues					
Governmental Activities:					
Charges for Services:					
General Government	\$1,007,516	\$719,525	\$661,875	\$500,689	\$479,604
Security of Persons and Property	1,242,692	5,633	577,272	544,977	547,382
Transportation	146,001	608,315	26,209	576,574	34,935
Community Environment	583,948	840,933	971,563	924,851	854,056
Public Health Services	1,405	1,500	3,005	3,130	64,892
Leisure Time Activities	1,084,347	1,155,604	1,190,877	1,160,210	1,092,614
Subtotal - Charges for Services	4,065,909	3,331,510	3,430,801	3,710,431	3,073,483
Operating Grants and Contributions:	2,262,762	2,279,404	1,911,469	2,112,116	2,136,676
Capital Grants and Contributions:	828,013	454,646	993,535	650,137	792,664
<i>Total Governmental Activities Program Revenues</i>	7,156,684	6,065,560	6,335,805	6,472,684	6,002,823
Business-Type Activity:					
Charges for Services:					
Refuse	2,206,679	1,717,513	1,749,919	1,582,434	1,550,528
<i>Total Primary Government Program Revenues</i>	9,363,363	7,783,073	8,085,724	8,055,118	7,553,351
Expenses					
Governmental Activities:					
General Government	3,132,307	3,335,640	3,653,469	2,816,111	3,390,213
Security of Persons and Property	9,318,372	10,163,304	9,571,740	9,415,542	9,129,175
Transportation	3,343,339	3,933,812	4,249,283	3,924,014	3,687,267
Community Environment	2,497,012	2,265,572	1,818,776	1,900,429	1,335,463
Public Health Services	31,491	28,509	29,884	46,475	301,920
Leisure Time Activities	1,766,699	2,383,488	2,272,972	2,294,555	2,410,749
Interest and Fiscal Charges	390,789	445,032	574,531	531,615	468,839
<i>Total Governmental Activities Expenses</i>	20,480,009	22,555,357	22,170,655	20,928,741	20,723,626
Business-Type Activity					
Refuse	2,020,691	1,663,225	1,703,179	1,706,635	1,672,968
<i>Total Primary Government Program Expenses</i>	22,500,700	24,218,582	23,873,834	22,635,376	22,396,594
Net (Expense)/Revenue					
Governmental Activities	(13,323,325)	(16,489,797)	(15,834,850)	(14,456,057)	(14,720,803)
Business-Type Activity	185,988	54,288	46,740	(124,201)	(122,440)
<i>Total Primary Government Net Expense</i>	(<u>\$13,137,337</u>)	(<u>\$16,435,509</u>)	(<u>\$15,788,110</u>)	(<u>\$14,580,258</u>)	(<u>\$14,843,243</u>)
General Revenues and Other Changes in Net Assets					
Governmental Activities					
Property and Other Local Taxes Levied For:					
General Purposes	\$1,804,661	\$1,677,686	\$1,708,372	\$1,682,327	\$1,608,434
Special Revenue	7,531	0	0	0	0
Debt Service	382,896	404,226	415,475	473,975	463,668
Income Taxes Levied For:					
General Purposes	1,765,037	3,752,918	3,705,051	3,516,603	3,513,824
Debt Service	237,508	71,616	36,679	34,741	32,938
Fire	2,494,004	2,661,274	5,916,882	2,583,884	2,449,791
Street Repair and Maintenance	784,805	1,105,072	0	1,085,666	846,265
Police	3,146,772	1,237,730	0	1,163,834	1,103,435
Brunswick Transit Authority	109,162	115,460	0	108,567	102,932
Parks	488,697	571,542	0	521,250	494,075
Other Purpose	0	0	0	0	0
Grants and Entitlements not Restricted to					
Specific Programs	1,251,775	1,495,033	1,439,760	1,411,996	1,545,535
Gain on Sale of Assets Held for Resale	396,554	0	0	0	0
Gain on Sale of Capital Assets	0	0	0	0	0
Interest	66,022	345,096	961,482	1,002,320	643,300
Other	70,083	89,291	467,650	118,069	129,228
Loss on Sale of Capital Assets	0	0	0	0	(5,702,585)
Transfers	0	0	0	(93,172)	0
<i>Total Governmental Activities</i>	13,005,507	13,526,944	14,651,351	13,610,060	7,230,840
Business-Type Activity					
Other	0	50	97	138	80
Transfers	0	0	0	93,172	0
<i>Total Business-Type Activity</i>	0	50	97	93,310	80
<i>Total Primary Government General Revenues and Other Changes in Net Assets</i>	13,005,507	13,526,994	14,651,448	13,703,370	7,230,920
Change in Net Assets					
Governmental Activities	(317,818)	(2,962,853)	(1,183,499)	(845,997)	(7,489,963)
Business-Type Activity	185,988	54,338	46,837	(30,891)	(122,360)
<i>Total Primary Government Change in Net Assets</i>	(<u>\$131,830</u>)	(<u>\$2,908,515</u>)	(<u>\$1,136,662</u>)	(<u>\$876,888</u>)	(<u>\$7,612,323</u>)

2004	2003	2002
\$434,614	\$553,006	\$681,105
600,810	417,003	1,308,574
15,709	7,214	155,822
1,011,950	594,144	629,830
141,368	149,326	157,114
1,236,948	1,123,323	1,239,316
3,441,399	2,844,016	4,171,761
1,945,181	1,550,608	2,543,075
1,137,855	1,051,604	755,058
6,524,435	5,446,228	7,469,894
1,545,684	1,581,360	1,515,591
8,070,119	7,027,588	8,985,485
3,957,619	3,604,869	3,413,240
7,649,594	6,940,757	8,332,909
3,390,709	3,298,189	4,199,350
1,986,991	1,248,223	1,080,047
349,448	382,577	162,306
2,298,656	2,033,068	2,121,542
358,729	409,492	430,787
19,991,746	17,917,175	19,740,181
1,617,998	1,528,260	1,501,700
21,609,744	19,445,435	21,241,881
(13,467,311)	(12,470,947)	(12,270,287)
(72,314)	53,100	13,891
(\$13,539,625)	(\$12,417,847)	(\$12,256,396)
\$1,502,554	\$1,467,490	\$1,392,360
0	0	0
394,621	427,801	446,505
3,316,964	3,088,345	3,203,791
32,121	71,420	32,545
2,481,449	2,301,777	0
1,084,331	1,005,818	0
1,117,695	1,036,767	0
104,263	96,714	0
500,461	464,224	0
0	0	5,158,246
1,586,733	1,861,276	379,161
355,588	2,268,639	0
0	17,511	0
690,499	294,165	647,790
65,147	117,014	129,896
0	0	0
(40,000)	0	0
13,192,426	14,518,961	11,390,294
455	0	160
40,000	0	0
40,455	0	160
13,232,881	14,518,961	11,390,454
(274,885)	2,048,014	(879,993)
(31,859)	53,100	14,051
(\$306,744)	\$2,101,114	(\$865,942)

City of Brunswick, Ohio
Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2009	2008	2007	2006	2005
General Fund					
Reserved	\$1,615,847	\$1,981,943	\$1,772,772	\$2,155,921	\$2,450,979
Unreserved	1,358,677	1,129,302	2,645,280	3,599,382	4,392,771
Total General Fund	2,974,524	3,111,245	4,418,052	5,755,303	6,843,750
All Other Governmental Funds					
Reserved	4,189,812	2,752,912	2,540,016	2,901,069	3,142,957
Unreserved, Undesignated, Reported in:					
Special Revenue funds	2,185,351	2,741,246	2,891,433	3,040,634	3,080,982
Debt Service funds	880,823	880,047	939,632	1,041,567	803,932
Capital Projects funds (Deficit)	(1,877,118)	(4,840,466)	2,774,665	381,425	1,026,195
Total All Other Governmental Funds	5,378,868	1,533,739	9,145,746	7,364,695	8,054,066
Total Governmental Funds	\$8,353,392	\$4,644,984	\$13,563,798	\$13,119,998	\$14,897,816



2004	2003	2002	2001	2000
\$2,526,780	\$3,316,076	\$2,905,630	\$2,923,319	\$2,445,741
3,573,993	3,805,381	5,755,504	6,207,004	7,887,991
6,100,773	7,121,457	8,661,134	9,130,323	10,333,732
3,898,410	4,606,776	3,132,687	4,275,787	3,500,273
3,824,747	4,223,076	4,122,085	4,475,842	3,164,429
799,854	869,670	959,757	1,062,699	1,241,629
710,043	769,420	2,978,774	2,843,448	3,460,621
9,233,054	10,468,942	11,193,303	12,657,776	11,366,952
\$15,333,827	\$17,590,399	\$19,854,437	\$21,788,099	\$21,700,684

City of Brunswick, Ohio
Changes in Fund Balances, Governmental Funds
Last Ten Years
(Modified Accrual Basis of Accounting)

	2009	2008	2007	2006
Revenues				
Property Taxes	\$2,206,343	\$2,175,311	\$2,067,685	\$2,142,256
Municipal Income Taxes	9,094,629	9,322,892	9,294,739	8,812,121
Charges for Services	1,872,479	1,755,498	1,720,581	1,694,330
Permissive Motor Vehicle License Tax	0	0	0	0
Special Assessments	233,355	234,028	240,165	126,446
Licenses, Permits and Fees	1,042,594	769,752	1,005,847	986,442
Fines and Forfeitures	561,309	598,733	548,262	492,656
Intergovernmental	4,561,044	4,414,730	4,027,246	4,096,203
Contributions and Donations	5,188	0	0	43,634
Sales	3,006	9,367	9,128	5,676
Interest	56,974	380,911	921,370	1,025,789
Rentals	0	0	0	0
Other	72,583	368,749	467,650	118,069
<i>Total Revenues</i>	<u>19,709,504</u>	<u>20,029,971</u>	<u>20,302,673</u>	<u>19,543,622</u>
Expenditures				
Current:				
General Government	2,830,670	3,161,332	3,510,739	3,215,653
Security of Persons and Property	9,295,076	9,586,494	9,173,610	9,274,006
Transportation	2,680,699	3,136,068	3,664,390	2,880,149
Community Environment	1,838,864	1,337,300	1,305,231	1,012,720
Public Health Services	8,331	613,840	6,725	5,550
Leisure Time Activities	1,653,064	2,136,214	2,075,212	2,110,126
Capital Outlay	1,980,850	2,062,790	2,769,815	2,326,127
Debt Service:				
Principal Retirement	688,029	6,250,103	672,105	586,631
Interest and Fiscal Charges	385,260	670,308	428,881	525,410
Issuance Costs	140,348	0	0	4,500
<i>Total Expenditures</i>	<u>21,501,191</u>	<u>28,954,449</u>	<u>23,606,708</u>	<u>21,940,872</u>
<i>Excess of Revenues Over (Under) Expenditures</i>	<u>(1,791,687)</u>	<u>(8,924,478)</u>	<u>(3,304,035)</u>	<u>(2,397,250)</u>
Other Financing Sources (Uses)				
Sale of Capital Assets	1,488	0	0	0
Inception of Capital Lease	0	0	197,835	164,613
Note Premium	0	0	0	0
General Obligation Bond Premium	6,736	0	0	0
Special Assessment Bond Premium	577	0	0	1,991
Refunding Notes Issued	0	0	0	0
General Obligation Notes Issued	0	0	5,580,000	2,030,000
Current Refunding	0	0	(2,030,000)	(2,030,000)
OPWC Loan Proceeds	19,740	5,664	0	0
General Obligation Bonds Issued	4,672,492	0	0	0
Special Assessment Bonds Issued	402,508	0	0	546,000
OPWC Loan Issued	0	0	0	0
Payment to Refund Notes	0	0	0	0
Transfers In	83,888	505,907	685,921	913,543
Transfers Out	(83,888)	(505,907)	(685,921)	(1,006,715)
<i>Total Other Financing Sources (Uses)</i>	<u>5,103,541</u>	<u>5,664</u>	<u>3,747,835</u>	<u>619,432</u>
Special Item				
Sale of Assets Held for Resale	396,554	0	0	0
Proceeds from the Sale of Waterlines	0	0	0	0
<i>Net Change in Fund Balances</i>	<u>\$3,708,408</u>	<u>(\$8,918,814)</u>	<u>\$443,800</u>	<u>(\$1,777,818)</u>
Debt Service as a Percentage of Noncapital Expenditures	6.3%	25.7%	5.3%	5.6%

2005	2004	2003	2002	2001	2000
\$2,056,354	\$1,911,242	\$1,877,786	\$1,915,834	\$1,621,576	\$1,602,148
8,531,528	8,278,142	7,926,691	7,937,383	7,815,996	7,541,536
1,663,950	1,977,325	1,609,278	2,586,843	1,558,635	1,506,997
0	0	0	387,924	410,286	397,306
130,466	134,899	135,899	125,898	286,691	428,196
898,640	1,174,158	734,104	661,994	2,006,113	900,832
480,171	432,882	545,944	529,516	518,478	620,207
4,355,023	4,467,468	4,147,681	3,407,373	3,255,417	3,156,262
42,653	29,192	0	0	500	0
12,710	14,744	17,445	22,263	27,071	27,852
662,849	344,554	336,368	529,556	798,594	1,127,177
0	0	0	0	15,264	0
129,228	65,147	117,014	129,896	45,198	228,408
18,963,572	18,829,753	17,448,210	18,234,480	18,359,819	17,536,921
2,631,259	3,891,681	3,525,380	3,275,367	4,171,678	2,735,766
8,794,037	7,639,752	7,412,518	7,333,452	6,137,473	5,116,511
3,222,311	2,812,561	3,044,175	2,266,534	2,056,940	2,028,411
1,519,432	1,218,980	900,780	973,197	868,139	773,283
61,489	110,770	142,773	117,673	112,813	107,726
2,409,150	2,116,225	2,019,593	1,897,898	1,705,517	1,493,797
3,169,334	5,214,484	779,386	3,011,639	1,894,324	1,171,758
595,664	538,717	5,237,717	865,716	846,717	591,717
491,003	349,930	425,777	426,666	544,872	625,585
0	0	50,657	0	0	0
22,893,679	23,893,100	23,538,756	20,168,142	18,338,473	14,644,554
(3,930,107)	(5,063,347)	(6,090,546)	(1,933,662)	21,346	2,892,367
20,258	100	17,511	0	66,069	19,567
132,075	0	0	0	0	0
37,136	0	0	0	0	0
0	0	0	0	0	0
0	0	130,358	0	0	0
2,030,000	0	0	0	0	0
0	2,030,000	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	0	0	0	0
0	0	1,410,000	0	0	0
54,627	126,176	0	0	0	0
(2,030,000)	0	0	0	0	0
3,371,512	294,270	1,509,665	1,722,119	2,129,506	2,158,398
(3,371,512)	(334,270)	(1,509,665)	(1,722,119)	(2,129,506)	(2,158,398)
244,096	2,116,276	1,557,869	0	66,069	19,567
0	690,499	2,268,639	0	0	0
3,250,000	0	0	0	0	0
(\$436,011)	(\$2,256,572)	(\$2,264,038)	(\$1,933,662)	\$87,415	\$2,911,934
5.8%	5.0%	33.2%	8.1%	9.2%	9.9%

City of Brunswick, Ohio
Assessed Valuation and Estimated Actual Values of Taxable Property
Last Ten Years

Collection Year	Real Property			Tangible Personal Property	
	Assessed Value		Estimated Actual Value	Public Utility	
	Residential/ Agricultural	Commercial Industrial/PU		Assessed Value	Estimated Actual Value
2009	\$608,231,400	\$127,704,210	\$2,102,673,171	\$4,880,560	\$5,546,091
2008	608,231,400	127,704,210	2,102,673,171	4,880,560	5,546,091
2007	548,225,880	121,015,700	1,912,118,800	7,996,890	9,087,375
2006	546,793,420	118,513,210	1,900,876,086	8,649,000	9,828,409
2005	544,282,540	116,302,290	1,887,385,229	9,531,030	10,830,716
2004	500,690,810	98,378,240	1,711,625,857	9,788,860	11,123,705
2003	490,261,110	95,552,730	1,673,753,829	10,001,610	11,365,466
2002	474,073,130	95,357,390	1,626,944,343	9,703,390	11,026,580
2001	408,685,010	71,874,270	1,373,026,514	13,837,630	15,724,580
2000	396,280,900	71,398,430	1,336,226,657	13,803,680	15,686,000

Real property is reappraised every six years with a State mandated update of the current market value in the third year following each reappraisal.

The assessed value of real property (including public utility real property) is 35 percent of estimated true value. The assessed value of public utility personal property ranges from 25 percent of true value for railroad property to 88 percent for electric transmission and distribution property. General business tangible personal property was assessed in previous years at 25 percent for machinery and equipment and 23 percent for inventories. General business tangible personal property tax was phased out beginning in 2006. Both types of general business tangible personal property were assessed at 12.5 percent for 2007, 6.25 percent for 2008 and zero for 2009. Beginning in 2007, House Bill 66 switched telephone companies from being public utilities to general business taxpayers and began a four year phase out of the tangible personal property tax on local and inter-exchange telephone companies. No tangible personal property taxes were levied or collected in 2009 from general business taxpayers (except telephone companies whose last year to pay tangible personal property tax is 2010).

The tangible personal property values associated with each year are the values that, when multiplied by the applicable rates, generated the property tax revenue billed in that year. For real property, the amounts generated by multiplying the assessed values by the applicable rates would be reduced by the 10%, 2 1/2% and homestead exemptions before being billed. Beginning in the 2006 collection year, the 10% rollback

Source: Medina County, Ohio; County Auditor

<u>Tangible Personal Property</u>					
<u>General Business</u>		<u>Total</u>			<u>Tax Rate (per \$1,000 of Assessed Value)</u>
<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Assessed Value</u>	<u>Estimated Actual Value</u>	<u>Ratio</u>	
\$4,615,530	\$73,848,480	\$745,431,700	\$2,182,067,742	34.16%	\$3.20
16,151,383	258,422,128	756,967,553	2,366,641,390	31.98	3.25
20,695,362	165,562,896	697,933,832	2,086,769,071	33.45	3.25
34,606,697	184,569,051	708,562,327	2,095,273,545	33.82	3.35
42,352,922	169,411,688	712,468,782	2,067,627,632	34.46	3.35
41,285,346	165,141,384	650,143,256	1,887,890,946	34.44	3.35
41,423,866	165,695,464	637,239,316	1,850,814,758	34.43	3.35
38,711,687	154,846,748	617,845,597	1,792,817,670	34.46	3.35
34,705,810	138,823,240	529,102,720	1,527,574,334	34.64	3.35
28,055,480	112,221,920	509,538,490	1,464,134,577	34.80	3.35

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

	2009	2008	2007	2006
Unvoted Millage				
Operating	\$2.3000	\$2.3000	\$2.3000	\$2.3000
Police Pension	0.3000	0.3000	0.3000	0.3000
<i>Total Unvoted Millage</i>	2.6000	2.6000	2.6000	2.6000
Voted Millage				
1989 Bond (\$4,950,000)	0.6000	0.6500	0.6500	0.7500
Total Millage	<u>\$3.2000</u>	<u>\$3.2500</u>	<u>\$3.2500</u>	<u>\$3.3500</u>
Overlapping Rates by Taxing District				
Brunswick City School District				
Residential/Agricultural Real	\$39.2500	\$39.2500	\$39.9063	\$35.0086
Commerical/Industrial and Public Utility Real	39.3375	39.2500	40.3514	35.1698
General Business and Public Utility Personal	68.9200	68.9200	70.3700	65.4700
Medina County				
Residential/Agricultural Real	5.9167	5.9261	6.2510	6.3361
Commerical/Industrial and Public Utility Real	5.9891	5.9752	6.2038	6.2805
General Business and Public Utility Personal	8.0700	8.0700	8.0700	8.2100
Medina JVSD				
Residential/Agricultural Real	2.0000	2.0000	2.0000	2.0000
Commerical/Industrial and Public Utility Real	2.0081	2.0000	2.0214	2.0274
General Business and Public Utility Personal	3.0500	3.0500	3.0500	3.0500
Medina County Library District				
Residential/Agricultural Real	2.1352	2.1388	1.6348	1.6397
Commerical/Industrial and Public Utility Real	2.1651	2.1605	1.6661	1.6677
General Business and Public Utility Personal	2.2500	2.2500	2.2500	2.2500
Medina County Park District				
Residential/Agricultural Real	0.6758	0.6777	0.7446	0.3790
Commerical/Industrial and Public Utility Real	0.6861	0.6922	0.7424	0.3654
General Business and Public Utility Personal	0.7500	0.7500	0.7500	0.5000

Source: Medina County Auditor

Note: The rates presented for a particular calendar year are the rates that, when applied to the assessed values presented in the Assessed Value Table, generated the property tax revenue billed in that year.

The City's basic property tax rate may be increased only by a majority vote of the City's residents.

The real property tax rates for the voted levies of the overlapping taxing districts are reduced so that inflationary increases in value do not generate additional revenue.

Overlapping rates are those of local and county governments that apply to property owners within the City.

2005	2004	2003	2002	2001	2000
\$2.3000	\$2.3000	\$2.3000	\$2.3000	\$2.3000	\$2.3000
0.3000	0.3000	0.3000	0.3000	0.3000	0.3000
2.6000	2.6000	2.6000	2.6000	2.6000	2.6000
0.7500	0.7500	0.7500	0.7500	0.7500	0.9500
\$3.3500	\$3.3500	\$3.3500	\$3.3500	\$3.3500	\$3.5500

\$36.7093	\$30.2578	\$30.2613	\$30.2027	\$31.7941	\$31.6775
36.6780	30.4282	30.2470	30.1135	33.1983	33.1553
67.1700	60.6700	60.6700	61.9200	63.2400	63.2400

6.3560	6.6504	6.6790	6.6166	7.0513	5.6993
6.2565	6.4669	6.4536	6.2451	7.2673	6.1636
8.2200	8.2300	8.2400	8.0600	8.1900	8.2000

2.0000	2.0000	2.0000	1.9996	2.0045	2.0000
2.0000	2.0281	2.0122	2.0000	2.1655	2.1805
3.0500	3.0500	3.0500	3.0500	3.0500	3.0500

1.6411	1.6903	0.6933	0.6968	0.8078	0.8047
1.6585	1.6974	0.6919	0.6869	0.8920	0.8980
2.2500	2.2500	1.2500	1.2500	1.2500	1.2500

0.3801	0.4088	0.4106	0.4121	0.4768	0.4749
0.3626	0.3826	0.3802	0.3771	0.4891	0.4927
0.5000	0.5000	0.5000	0.5000	0.5000	0.5000

City of Brunswick, Ohio
Principal Real Property Taxpayers
 2009 and 2000

<i>2009</i>		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
Centro NP LLC	\$5,750,960	0.78 %
Village in the Park	4,653,540	0.63
Mark Spagnuolo LLC	4,466,240	0.61
Laurel Road LTD	4,235,370	0.58
Inland Real Estate Corporation	4,185,200	0.57
Clearbrooke Apartments LLC	3,500,240	0.48
Cleveland Clinic Foundation	3,224,770	0.44
City of Brunswick	3,207,370	0.43
Ohio Edison Company	3,105,180	0.42
Hickory Hills Apartments LP	2,860,260	0.39
Total	\$39,189,130	5.34 %
Total Assessed Valuation	\$735,935,610	

<i>2000</i>		
Taxpayer	Real Property Assessed Valuation	Percentage of Real Property Assessed Valuation
GTE North Inc.	\$5,137,590	1.10 %
Columbia Gas of Ohio	4,672,910	1.00
Cross Creek Limited	3,911,670	0.84
Ohio Edison Co.	2,965,670	0.63
Clearbrooke Limited	2,485,000	0.53
Kimco Brunswick Assoc.	2,457,880	0.53
Laurel Hill Development	2,444,540	0.52
Arc Burns	2,232,630	0.48
Interstate Properties	2,222,290	0.47
Hickory Ridge Limited Partnerships	1,701,510	0.36
Total	\$30,231,690	6.46 %
Total Assessed Valuation	\$467,679,330	

Source: Medina County, Ohio; County Auditor

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

Year	Total Tax Levy	Current Tax Collections	Percent of Current Tax Collections To Tax Levy	Delinquent Tax Collections	Total Tax Collections (1)	Percent of Total Tax Collections To Tax Levy	Accumulated Outstanding Delinquent Taxes	Percentage of Delinquent Taxes to Total Tax Levy
2009	\$2,528,582	\$2,306,460	91.22%	\$96,135	\$2,402,595	95.02%	\$66,324	2.62%
2008	2,628,104	2,306,771	87.77	74,966	2,381,737	90.63	76,520	2.91
2007	2,350,695	2,116,881	90.05	52,983	2,169,864	92.31	59,670	2.54
2006	2,409,404	2,180,128	90.48	75,763	2,255,891	93.63	90,449	3.75
2005	2,332,042	2,157,390	92.51	49,401	2,206,791	94.63	84,889	3.64
2004	2,130,856	1,985,132	93.16	53,788	2,038,920	95.69	42,785	2.01
2003	2,074,140	1,943,186	93.69	48,313	1,991,499	96.02	53,398	2.57
2002	2,015,896	1,881,416	93.33	44,610	1,926,026	95.54	44,813	2.22
2001	1,770,180	1,669,218	94.30	38,413	1,707,631	96.47	42,170	2.38
2000	1,709,265	1,659,674	97.10	39,727	1,699,401	99.42	38,971	2.28

Source: Medina County, Ohio; County Auditor

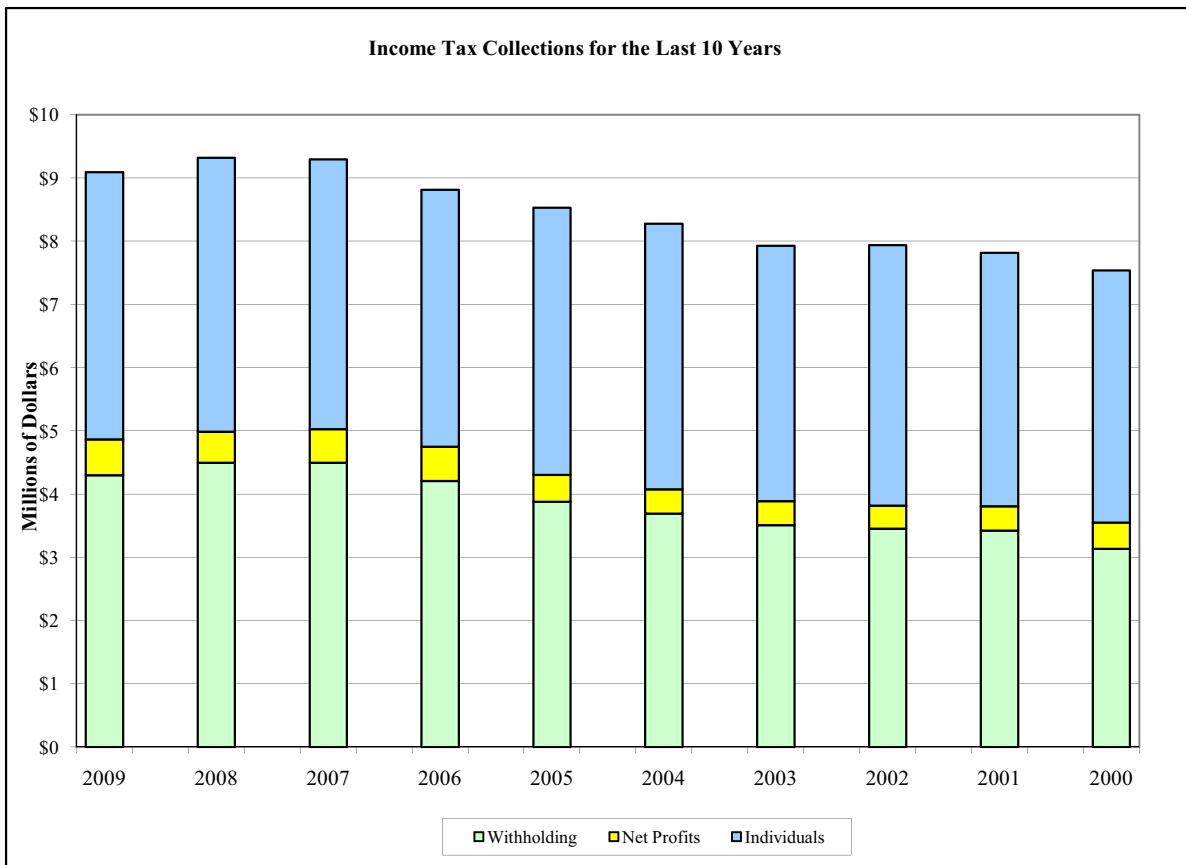
(1) State reimbursement of rollback and homestead exemptions are included.

Note: The County does not identify delinquent collections by the year for which the tax was levied.

City of Brunswick, Ohio
Income Tax Revenue Base and Collections
(Modified Accrual Basis)
Last Ten Years

Tax Year	Tax Rate	Total Tax Collected	Taxes from Withholding	Percentage of Taxes from Withholding	Taxes From Net Profits	Percentage of Taxes from Net Profits	Taxes From Individuals	Percentage of Taxes from Individuals
2009	1.35%	\$9,094,629	\$4,299,031	47.27%	\$570,233	6.27%	\$4,225,365	46.46%
2008	1.35	9,322,892	4,500,160	48.27	489,452	5.25	4,333,280	46.48
2007	1.35	9,294,739	4,498,654	48.40	530,730	5.71	4,265,355	45.89
2006	1.35	8,812,121	4,206,907	47.74	546,352	6.20	4,058,862	46.06
2005	1.35	8,531,528	3,881,845	45.50	421,457	4.94	4,228,225	49.56
2004	1.35	8,278,142	3,692,051	44.60	383,278	4.63	4,202,813	50.77
2003	1.35	7,926,691	3,509,939	44.28	378,103	4.77	4,038,649	50.95
2002	1.35	7,937,383	3,455,143	43.53	364,326	4.59	4,117,914	51.88
2001	1.35	7,815,996	3,427,314	43.85	382,984	4.90	4,005,698	51.25
2000	1.35	7,541,536	3,137,279	41.60	411,768	5.46	3,992,489	52.94

Note: The City is prohibited by statute from presenting information regarding individual taxpayers.



City of Brunswick, Ohio
Ten Largest Municipal Income Tax Withholding Accounts
Tax Years 2009 and 2000

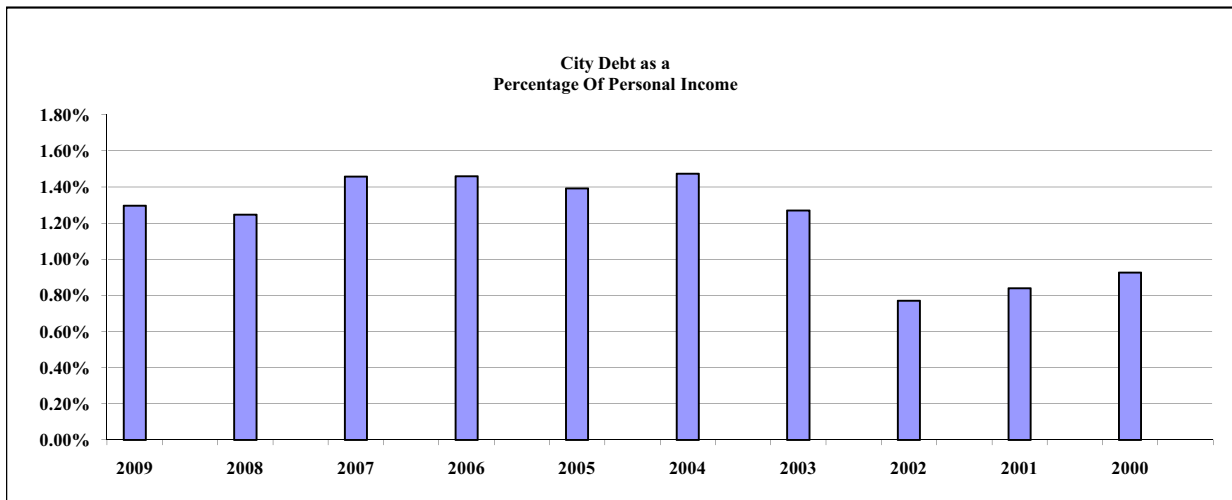
Tax Year 2009		
Taxpayers	Municipal Income Tax Withholding	Percent of Income Tax Collections
Brunswick City Schools	\$539,915	5.94 %
Brunswick Auto Mart, Inc	126,944	1.40
City of Brunswick	126,744	1.39
Riser Foods Company (prior to July 1999 Park Orchards)	71,078	0.78
Turf Care Supply Corporation	53,109	0.58
Cleveland Clinic Foundation	49,122	0.53
Digestive Disease Consultant	45,999	0.51
W.W. Williams Midwest, Inc.	41,987	0.46
Buehler Food Markets, Inc.	39,576	0.44
Transitional Living Centers	39,083	0.43
Total	1,133,557	12.45 %
Total Municipal Income Tax Collection	\$9,094,629	

Tax Year 2000		
Taxpayers	Municipal Income Tax Withholding	Percent of Income Tax Collections
Brunswick City Schools	\$390,150	5.17 %
City of Brunswick	88,735	1.18
Eaton Corporation	65,340	0.87
Brunswick Auto Mart, Inc	61,745	0.82
Transitional Living Centers	48,247	0.64
W.W. Williams Midwest, Inc.	37,066	0.49
Mullinax Lincoln Mercury, Inc.	35,624	0.47
New Channel Direct Corp.	35,272	0.47
PearlView, Inc.	33,762	0.45
Tops Inc.	33,351	0.44
Total	829,292	10.98 %
Total Municipal Income Tax Collection	\$7,541,536	

Source: City Financial Records

City of Brunswick, Ohio
*Ratios of Outstanding Debt to
 Total Personal Income and Debt Per Capita
 Last Ten Years*

Fiscal Year	General Obligation Bonds	Special Assessment Bonds	OPWC Loans	Notes Payable	Governmental Capital Leases	Business-Type Capital Leases	Total Debt	Percentage of Personal Income (1)	Per Capita (2)
2009	\$5,446,141	\$1,979,666	\$170,047	\$3,000,000	\$215,733	\$2,395	\$10,813,982	1.30%	\$284
2008	1,245,908	1,728,992	159,347	6,980,000	277,005	7,023	\$10,398,275	1.25	273
2007	1,709,812	1,881,397	162,723	8,060,000	335,352	11,444	\$12,160,728	1.42	320
2006	2,155,529	2,037,985	181,283	7,120,000	202,348	15,668	\$11,712,813	1.46	320
2005	2,579,251	1,609,510	195,803	6,595,000	80,128	19,703	\$11,079,395	1.39	305
2004	3,011,973	1,723,996	151,176	6,705,000	0	0	\$11,592,145	1.47	323
2003	3,414,695	1,863,482	35,000	4,175,000	0	0	\$9,488,177	1.27	278
2002	3,752,085	1,958,463	50,000	0	0	0	\$5,760,548	0.77	169
2001	4,126,903	2,084,361	60,000	0	0	0	\$6,271,264	0.84	184
2000	4,451,721	2,261,260	70,000	0	0	0	\$6,782,981	0.93	203



(1) Personal income information is on S23
 (2) Per capita information is on S23

City of Brunswick, Ohio
*Ratio of General Obligation Bonded Debt to Estimated True
Value of Taxable Property and Bonded Debt Per Capita
Last Ten Years*

Fiscal Year	General Obligation Bonds	Estimated True Value of Taxable Property	Ratio of Bonded Debt to Estimated True Value of Taxable Property	Bonded Debt per Capita
2009	\$5,446,141	\$2,182,067,742	0.25%	\$143
2008	1,245,908	2,366,641,390	0.05	33
2007	1,709,812	2,086,769,071	0.08	45
2006	2,155,529	2,095,273,545	0.10	59
2005	2,579,251	2,067,627,632	0.12	71
2004	3,011,973	1,887,890,946	0.16	84
2003	3,414,695	1,850,814,758	0.18	100
2002	3,752,085	1,792,817,670	0.21	110
2001	4,126,903	1,527,574,334	0.27	121
2000	4,451,721	1,464,134,577	0.30	133

City of Brunswick, Ohio
Legal Debt Margin Information
Last Ten Years

	2009	2008	2007	2006	2005
Overall Debt Limitation (10.5% of Assessed Valuation)	\$78,270,329	\$79,481,593	\$73,283,052	\$74,399,044	\$74,809,222
Net Debt Within 10.5% Limitations	7,276,354	6,718,021	9,006,052	8,424,574	8,531,833
Overall Legal Debt Margin Within 10.5% Limitations	<u>\$70,993,975</u>	<u>\$72,763,572</u>	<u>\$64,277,000</u>	<u>\$65,974,470</u>	<u>\$66,277,389</u>
Total net debt applicable to the limit as a percentage of debt limit	9.30%	8.45%	12.29%	11.32%	11.40%
Unvoted Debt Limitation (5.5% of Assessed Valuation)	\$40,998,744	\$41,633,215	\$38,386,361	\$38,970,928	\$39,185,783
Net Debt Within 5.5% Limitations	7,276,354	6,718,021	9,006,052	8,424,574	6,706,833
Unvoted Legal Debt Margin Within 5.5% Limitations	<u>\$33,722,390</u>	<u>\$34,915,194</u>	<u>\$29,380,309</u>	<u>\$30,546,354</u>	<u>\$32,478,950</u>
Total net debt applicable to the limit as a percentage of debt limit	17.75%	16.14%	23.46%	21.62%	17.12%

Legal Debt Margin Calculation for Fiscal Year 2008

	Unvoted Margin Within 5.5%	Overall Margin Within 10.5%
Assessed property value	<u>\$745,431,700</u>	<u>\$745,431,700</u>
Overall Debt Limitation (percentage of assessed valuation)	\$40,998,744	\$78,270,329
Gross Indebtedness	10,547,579	10,547,579
Less: Special Assessment Bonds	(1,964,040)	(1,964,040)
Voted General Obligation Bonds	(415,000)	(415,000)
OPWC Loans	(170,047)	(170,047)
General Obligation Bond Retirement Fund Balance	(722,138)	(722,138)
Net Debt Within Limitations	<u>\$7,276,354</u>	<u>\$7,276,354</u>
Legal Debt Margin Within Limitations	<u>\$33,722,390</u>	<u>\$70,993,975</u>

Note: Under State of Ohio finance law, the City of Brunswick's outstanding general obligation debt should not exceed 10.5 percent of total assessed property value. In addition, the outstanding general obligation debt net of voted debt should not exceed 5.5 percent of total assessed property value. By law, the general obligation debt subject to the limitation is offset by amounts set aside for repaying general obligation bonds.

2004	2003	2002	2001	2000
\$68,265,042	\$66,910,128	\$64,873,788	\$55,555,786	\$53,501,541
9,167,028	7,069,072	3,155,364	3,439,387	3,745,923
<u>\$59,098,014</u>	<u>\$59,841,056</u>	<u>\$61,718,424</u>	<u>\$52,116,399</u>	<u>\$49,755,618</u>
13.43%	10.57%	4.86%	6.19%	7.00%
\$35,757,879	\$35,048,162	\$33,981,508	\$29,100,650	\$28,024,617
9,167,028	7,069,072	3,155,364	389,387	455,923
<u>\$26,590,851</u>	<u>\$27,979,090</u>	<u>\$30,826,144</u>	<u>\$28,711,263</u>	<u>\$27,568,694</u>
25.64%	20.17%	9.29%	1.34%	1.63%

City of Brunswick, Ohio
*Computation of Direct and Overlapping
Debt Attributable to Governmental Activities
December 31, 2009*

	Debt Attributable to Governmental Activities	Percentage Applicable to City (1)	Amount of Direct and Overlapping Debt
Direct Debt:			
City of Brunswick			
General Obligation Bonds	\$5,446,141	100.00%	\$5,446,141
Special Assessment Bonds	1,979,666	100.00	1,979,666
Capital Leases	215,733	100.00	215,733
OPWC Loans	170,047	100.00	170,047
Notes	<u>3,000,000</u>	100.00	<u>3,000,000</u>
Total Direct Debt	<u>10,811,587</u>		<u>10,811,587</u>
Overlapping Debt:			
Payable from Property Taxes			
Medina County Bonds	5,399,541	1.95	105,291
Brunswick City School District Bonds	16,949,971	59.28	10,047,943
Payable from Other Sources:			
Medina County Special Assessment Bonds	1,230,364	1.95	23,992
Medina County OWDA Loans	1,069,461	1.95	20,854
Brunswick City School District Notes	<u>1,156,000</u>	59.28	<u>685,277</u>
Total Overlapping Debt	<u>25,805,337</u>		<u>10,883,357</u>
Total Direct and Overlapping Debt	<u><u>\$36,616,924</u></u>		<u><u>\$21,694,944</u></u>

Source: Medina County, Ohio; County Auditor

(1) Percentages were determined by dividing the assessed valuation of the overlapping government located within the boundaries of the City by the total assessed valuation of the government. The valuations used were for the 2009 collection year.

City of Brunswick, Ohio
Demographic and Economic Statistics
Last Ten Years

Year	Population (3)	Total Personal Income (1)	Median Family Income (1)	Per Capita Income (1)	Unemployment Rate (2)		City Square Miles (3)
					Medina County	State of Ohio	
2009	38,051	\$834,724,787	\$65,940	\$21,937	8.3%	10.2%	12.70
2008	38,051	834,724,787	62,080	21,937	5.8	6.5	12.70
2007	38,051	834,724,787	62,080	21,937	5.8	5.8	12.70
2006	36,596	802,806,452	62,080	21,937	4.7	5.5	12.70
2005	36,302	796,356,974	62,080	21,937	4.7	5.9	12.60
2004	35,880	787,099,560	62,080	21,937	4.9	5.9	12.60
2003	34,094	747,920,078	62,080	21,937	5.0	6.1	12.60
2002	34,094	747,920,078	62,080	21,937	4.5	5.7	12.60
2001	34,094	747,920,078	62,080	21,937	3.7	4.2	12.60
2000	33,388	732,432,556	43,009	21,937	3.2	4.1	12.60

(1) U.S. Census Bureau 2000 and U.S. Census Bureau 1990

(2) Ohio Bureau of Employment Services; U.S. Department of Labor, Bureau of Labor Statistics

(3) City Records; Team NEO (population); and city data.com

City of Brunswick, Ohio

Principal Employers

2009 and 2000

2009			
Employer	Nature of Activity	Employees	Percentage of Total City Employment
Brunswick City Schools	Education	1,287	7.23 %
Riser Foods Company	Grocery Store	327	1.84
Beuhler Food Markets Inc.	Grocery Store	254	1.43
City of Brunswick	Municipal Government	251	1.41
Marc Glassman, Inc. (1)	Grocery Store	228	1.28
Home Depot (1)	Retail	205	1.15
Transitional Living Centers (1)	Care Facility	200	1.14
ET Helathlthcare Providers (1)	Care Facility	200	1.12
Brunswick Auto Mart (1)	Auto Dealer	180	1.01
Southwest General (1)	Health Care Facility	146	0.82
Total		3,278	18.42 %
Total Employment within the City**		17,798	

2000			
Employer	Nature of Activity	Employees	Percentage of Total City Employment
Brunswick City Schools	Education	1,145	6.34 %
Transitional Living Centers	Care Facility	302	1.67
City of Brunswick	Municipal Government	292	1.62
TOPS, Inc	Grocery Store	251	1.39
S & T Nursing Home	Care Facility	233	1.29
PCLC Limited Partnership	Lawn Care Services	224	1.24
Riser Foods	Grocery Store	208	1.15
Kmart	Retail	204	1.13
Pearlview, Inc.	Care Facility	177	0.98
New Channel Direct Corp.	Mailing Service	168	0.93
Total		3,204	17.75 %
Total Employment within the City		18,052	

(1) 2008 is the latest information available.

Source: City Financial Records and Estimate for Total Employment within the City.

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City of Brunswick, Ohio
Full-Time Equivalent City Government Employees by Function/Program
Last Ten Years

Function/Program	2009	2008	2007	2006	2005
General Government					
City Manager	2.00	2.00	2.00	2.00	2.00
Council	5.00	5.50	5.00	5.00	5.00
Mayor/Mayor's Court	2.00	2.00	2.00	2.00	2.00
Finance	5.00	5.00	7.00	7.00	7.00
Income Tax	3.00	3.00	5.00	5.00	5.00
Law	3.50	3.50	3.50	3.50	3.50
Engineer	1.00	1.00	1.00	1.00	1.00
Administrative Services					
(Purchasing and H/R)	1.50	1.50	1.50	1.50	1.50
Information Systems	2.50	2.50	1.00	1.00	1.00
Security of Persons and Property					
Safety Director	0.00	0.00	1.00	1.00	1.00
Police	54.00	56.00	52.50	57.00	55.00
Animal Control	1.50	1.50	1.50	1.50	1.50
Fire	28.50	29.50	28.50	32.00	31.00
Community Environment					
Planning and Zoning	2.50	2.50	2.00	2.00	1.50
Building	7.00	7.00	8.00	6.50	6.50
Economic Development	1.50	1.50	1.50	1.00	1.00
Refuse (Business-Type Activities)	1.00	1.00	1.00	1.00	1.00
Cable TV	4.00	4.00	4.50	4.00	4.00
Leisure Time Activities					
Recreation Center	24.00	25.00	41.50	47.50	46.50
Senior Citizens	1.00	1.00	1.00	1.00	1.00
Parks	3.00	6.50	12.00	12.00	11.00
Transportation					
Streets	18.00	20.50	24.00	24.50	24.00
Brunswick Transit Authority	1.00	1.00	1.00	1.00	1.00
Totals:	<u>172.50</u>	<u>183.00</u>	<u>208.00</u>	<u>220.00</u>	<u>214.00</u>

Note: All part-time employees, Council Members and Mayor were counted as 0.5 FTE's for the purpose of this table as of December 31, 2009.

Source: City Records

<u>2004</u>	<u>2003</u>	<u>2002</u>	<u>2001</u>	<u>2000</u>
2.00	2.00	2.00	2.00	2.00
5.00	5.00	5.00	5.00	5.00
2.00	2.00	2.00	2.00	2.00
8.00	8.00	8.00	8.00	7.00
5.00	5.00	5.00	5.00	4.50
3.50	3.50	3.50	3.50	3.50
1.00	1.00	1.00	1.00	1.00
1.50	1.50	1.50	1.50	1.50
1.00	1.00	1.00	1.00	0.00
1.00	1.00	1.00	1.00	1.00
55.50	63.00	58.50	61.00	55.00
0.50	2.50	2.00	2.00	1.00
30.00	35.00	34.00	39.00	31.00
2.00	2.00	2.00	2.00	2.00
6.00	9.00	8.00	8.00	8.00
1.00	1.00	1.00	1.00	1.00
1.00	1.00	1.00	1.00	1.00
3.50	2.50	2.50	2.00	2.00
44.00	50.00	42.50	52.00	41.50
1.00	1.00	1.00	1.00	1.00
7.00	12.00	9.00	12.50	9.00
21.50	23.50	20.00	20.00	17.00
1.00	1.00	1.00	1.00	1.00
<u>204.00</u>	<u>233.50</u>	<u>212.50</u>	<u>232.50</u>	<u>198.00</u>

City of Brunswick, Ohio
Capital Assets Statistics by Function/Program
Last Nine Years (1)

Function/Program	2009	2008	2007	2006
Police				
Stations	1	1	1	1
Vehicles (Police Cruisers Only)	18	17	15	16
Fire				
Stations	2	2	2	2
Vehicles	13	12	13	14
Highways and Streets				
Streets (in miles)	133	133	133	133
Traffic Signals	26	26	25	24
Other Public Services Vehicles	31	38	38	37
Garages	1	1	1	1
Salt Domes	2	2	2	2
Brunswick Transit Authority				
Garages	1	1	1	1
Service Vehicles	5	5	5	5
Recreation				
Recreation Center	1	1	1	1
Number of Parks	19	19	19	19
Number of Baseball Diamonds	9	9	9	9
Number of Playgrounds	15	15	15	15
Number of Tennis Courts	11	11	11	11
Number of Full Sized Soccer Fields	7	7	7	7
Vehicles	16	17	17	17
Cable TV				
Studios	1	1	1	1
Cameras	22	23	16	12

(1) Information is not available prior to 2001.

Source: City Records

2005	2004	2003	2002	2001
1	1	1	1	1
16	15	15	15	15
2	2	2	2	2
14	14	14	17	N/A
130	130	130	130	130
21	21	21	21	21
36	34	31	26	N/A
1	1	1	1	1
1	1	1	1	1
1	1	1	1	1
5	8	7	5	5
1	1	1	1	1
19	19	N/A	N/A	N/A
9	9	N/A	N/A	N/A
15	15	N/A	N/A	N/A
11	11	N/A	N/A	N/A
7	7	N/A	N/A	N/A
17	15	N/A	N/A	N/A
1	1	1	1	1
12	10	8	4	4

City of Brunswick, Ohio
Operating Indicators by Function/Program
Last Nine Years (1)

Function/Program	2009	2008	2007	2006	2005	2004
Safety Services:						
Police Expenditures (in thousands)	\$5,978	\$5,979	\$6,137	\$5,792	\$5,098	\$5,126
Total Arrests	6,053	5,737	5,957	5,999	5,698	5,258
Traffic Violations	4,643	4,642	4,865	4,433	4,195	3,712
Parking Violations	1,017	994	922	817	742	507
Motor Vehicle Accidents	707	433	650	765	812	729
Calls for Service/Incident reports	45,255	43,491	40,087	36,027	34,323	35,177
Calls per Resident	1.19	1.14	1.05	0.98	0.95	0.98
Average Cost per Resident (2)	\$157.10	\$157.13	\$161.29	\$158.27	\$140.44	\$142.85
Fire Expenditures (in thousands)	\$3,577	\$3,406	\$3,075	\$3,196	\$2,988	\$2,755
Inspections	310	529	464	338	208	70
Emergency Response Calls	2,521	2,166	2,368	1,993	2,056	1,849
Transport from Emergency Response Calls	1,694	1,648	1,558	1,567	1,682	1,483
Fire Calls	340	369	375	375	458	392
Total Calls	4,555	4,183	4,301	3,935	4,196	3,724
Avg Call per Resident	0.12	0.11	0.11	0.11	0.12	0.10
Average Cost per Resident (2)	\$94.01	\$89.51	\$80.81	\$87.33	\$82.30	\$76.79
Brunswick Transit Authority Expenditures (in thousands)	\$374	\$398	\$381	\$378	\$360	\$340
Total Vehicle Mile	121,081	128,108	128,056	129,372	129,758	131,700
Cost per Vehicle Mile (2)	\$3.09	\$3.11	\$2.98	\$2.92	\$2.77	\$2.58
Recreation and Parks						
Recreation Center Expenditures (in thousands)	\$1,048	\$1,186	\$1,026	\$1,209	\$1,271	\$1,252
Members	8,000	7,372	6,882	5,865	2,812	4,135
Programs Conducted	1,100	800	815	840	785	793
Community Free Events	10	15	21	16	12	15
Average Cost per Resident (2)	\$27.54	\$31.17	\$26.97	\$33.05	\$35.01	\$34.89
Parks Expenditures (in thousands)	\$522	\$686	\$601	\$630	\$687	\$611
Hours maintaining parks and City Buildings	7,800	8,000	7,700	7,778	8,709	8,910
Hours preparing Fields/Ball Diamonds	2,400	2,500	2,400	2,450	2,000	1,750
Hours of Snow removal	900	1,000	1,200	1,000	1,350	1,200
Hours of Naturalist Programs	480	640	620	618	701	600
Hours of Horticulture, Tree Care, etc.	1,600	1,650	1,650	1,634	1,800	1,800
Average Cost per Resident (2)	\$13.72	\$18.03	\$15.79	\$17.21	\$18.91	\$17.03
Other Services						
Cable TV Expenditures (in thousands)	\$678	\$318	\$353	\$212	\$260	\$347
Programs (hours)	900	700	950	800	740	700
Average cost per Resident (2)	17.82	8.36	9.26	5.81	7.17	9.67
Refuse Account	11,219	11,181	11,165	11,144	10,955	10,891
Cost per resident/year (2)	\$196	\$162	\$162	\$146	\$145	\$144
Building Expenditures (in thousands)	\$604	\$596	\$592	\$568	\$576	\$564
Building Permits Issued	1,486	1,476	1,199	1,454	1,466	1,874
New Residential Units	44	37	37	52	71	294
New Commercial Units	1	6	4	8	2	9
New Industrial Units	1	0	2	2	2	3
Site Plan Approvals	12	37	19	33	12	31
Property Maintenance Court Citations	15	43	52	86	81	79
Property Maintenance Violations	118	582	623	578	588	1,302
Average Cost per Resident (2)	\$15.87	\$15.66	\$15.55	\$15.51	\$15.87	\$15.72

(1) Information prior to 2001 is not available

(2) Cost is calculated on a cash basis.

Source: City Records

2003	2002	2001
\$4,932	\$4,550	\$4,055
7,257	7,120	7,304
5,284	5,417	5,423
1,000	889	1,139
781	812	906
40,653	37,540	38,086
1.19	1.10	1.12
\$144.67	\$133.44	\$118.93
\$3,065	\$2,822	\$2,443
220	164	190
1,908	1,850	1,737
1,520	1,424	1,324
394	666	732
3,822	3,940	3,793
0.11	0.12	0.11
\$89.89	\$82.77	\$71.66
\$314	\$276	\$296
132,225	132,300	135,531
\$2.38	\$2.09	\$2.18
\$1,277	\$1,176	\$1,203
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
\$37.45	\$34.49	\$35.29
\$546	\$495	\$409
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
N/A	N/A	N/A
\$16.02	\$14.51	\$11.99
\$222	\$183	\$227
500	250	200
6.50	5.37	6.67
70,765	N/A	N/A
\$145	N/A	N/A
\$571	\$560	\$553
1,351	1,470	1,433
123	138	244
15	10	6
5	1	3
32	23	29
35	66	99
N/A	N/A	N/A
\$16.75	\$16.41	\$16.21

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Mary Taylor, CPA
Auditor of State

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
JUNE 8, 2010**