

# BRUNSWICK CITY FINANCE COMMITTEE

## Agenda FEBRUARY 19, 2018 6:15 PM

1. Discussion Items
  - (a) **ORD. NO.** - An emergency Ordinance amending Ordinance #117-17 to include amendments to the appropriations budget for the year ending December 31, 2018 as incorporated in Exhibit "A" attached hereto- **1st Reading** (To be brought from the Finance Committee, *Administration/Todd Fischer*)
  - (b) **ORD. NO.** - An emergency Ordinance to transfer and advance funds - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
2. General Discussion
3. Adjournment

**THE CITY OF BRUNSWICK**

**PROPOSED LEGISLATION**



**DATE:** 02/19/2018

**TO:** Vice Mayor Michael Abella Jr. and Members of City Council

**FROM:** Carl S. DeForest, City Manager  
Todd Fischer

**COPY:** Mayor Ron Falconi

**LEGISLATION:** **ORD. NO.** - An emergency Ordinance amending Ordinance #117-17 to include amendments to the appropriations budget for the year ending December 31, 2018 as incorporated in Exhibit "A" attached hereto- **1st Reading** (To be brought from the Finance Committee, *Administration/Todd Fischer*)

**BACKGROUND:** In order to comply with the Ohio Revised Code Section 5705 any and all activity of the City must be included in the budget. As actual information is obtained and compared to estimates or new items are requested to be added or deleted by the respective departments, it is necessary and required to present the proposed budget amendments to Council for approval. This process is required by law and audited under the direction of the Auditor of State for compliance every year.

**PURPOSE AND EXPLANATION:** See fiscal section and related attachments for additional information.

**IMPLEMENTATION SCHEDULE:** Discuss at the February 19, 2018 Finance Committee meeting and move to the February, 26, 2018 Council agenda as an emergency with suspension of the rules.

**FINANCIAL INFORMATION:**

**FINANCIAL SUMMARY:** The total financial impact of this legislation is a net increase to the overall City appropriation budget by \$15,475,079.97. The largest component of the increase relates to North Carpenter Road Improvement Project. The State of Ohio will be the lead on the project and is expected to cover \$9.7 million of these appropriation increases. The remaining increased appropriations relate to an additional \$1.14 million in local monies needed for North Carpenter; \$2.55 million in appropriations relating to estimated employee and employer medical costs (double counted as a result of self insurance and accounting requirements); \$1.7 million in transfers and advances between funds (not expenditures); \$555K in 2017 stormwater unspent project monies now available in 2018; and \$123K NOPEC grant. All other items not specifically listed in this summary are a combined reduction to the overall budget. All proposed amendments are detailed with a description with listed amounts in the attached Exhibits.

Exhibit A is the legal document required to be reviewed and adopted by Council pursuant to Ohio

Revised Code Section 5705 for these budget amendments to be adopted.

Exhibit B is provided for informational and review purposes only. This document lists out the explanations and amounts for each proposed budget amendment.

It's important to note that this legislation only has budgetary impact and actual expenditures or transfers of City funds and approvals of those expenditures or transfers are still subject to state and local laws.

**RECOMMENDED  
ACTION:**

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

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

Recommended approval as an emergency with suspension of the rules. The emergency clause is necessary in order to remain in compliance with the Ohio Revised Code, allow for the daily operations of the City of Brunswick to continue without interruptions and to keep the budget as up-to-date as possible in order to provide accurate accountability to the City's financial readers and interested parties.

**ADDITIONAL  
INFORMATION:**

**EXHIBIT A**

February 26, 2018

| Fund Number                | Fund Name / Department                   | Personal Service | Other            | Total            |
|----------------------------|------------------------------------------|------------------|------------------|------------------|
| General Fund               |                                          |                  |                  |                  |
| 001                        | General Fund                             |                  |                  |                  |
|                            | City Council                             | 163,210.00       | 82,294.00        | \$ 245,504.00    |
|                            | Mayor                                    | 92,317.00        | 84,914.00        | \$ 177,231.00    |
|                            | City Manager                             | 175,109.00       | 134,533.00       | \$ 309,642.00    |
|                            | Information Technologies                 | 160,017.00       | 309,619.00       | \$ 469,636.00    |
|                            | Engineering                              | 22,004.00        | 311,881.00       | \$ 333,885.00    |
|                            | Building Department                      | 316,399.00       | 249,671.00       | \$ 566,070.00    |
|                            | Cemetery Maintenance                     | -                | 16,700.00        | \$ 16,700.00     |
|                            | Janitorial Contract                      | -                | 20,940.00        | \$ 20,940.00     |
|                            | City Hall Building & Grounds             | 16,456.00        | 54,262.00        | \$ 70,718.00     |
|                            | Administrative Services                  | 97,732.00        | 62,303.00        | \$ 160,035.00    |
|                            | Economic Development                     | 102,658.00       | 176,133.56       | \$ 278,791.56    |
|                            | Animal Control                           | 69,550.00        | 61,473.00        | \$ 131,023.00    |
|                            | Law Department                           | 173,578.00       | 239,828.00       | \$ 413,406.00    |
|                            | Finance Department                       | 231,329.00       | 195,159.00       | \$ 426,488.00    |
|                            | Income Tax Department                    | 189,674.00       | 196,566.00       | \$ 386,240.00    |
|                            | Parks & Recreation Director              | 84,447.00        | 58,543.00        | \$ 142,990.00    |
|                            | General Fund Administration              | -                | 1,003,485.00     | \$ 1,003,485.00  |
|                            | Planning Division/Community Development  | 42,394.00        | 28,527.00        | \$ 70,921.00     |
|                            | Board of Building Appeals                | 357.00           | 1,220.00         | \$ 1,577.00      |
|                            | Board of Zoning Appeals                  | 2,507.00         | 4,686.00         | \$ 7,193.00      |
|                            | Board of Civil Service                   | 13,323.00        | 28,486.00        | \$ 41,809.00     |
|                            | Board of Ethics                          | 2,950.00         | 2,305.00         | \$ 5,255.00      |
|                            | Board of Commemorative Affairs           | -                | 21,000.00        | \$ 21,000.00     |
|                            | General Fund Transfers / Advances        | -                | 18,712,328.64    | \$ 18,712,328.64 |
| 001                        | Total General Fund                       | \$ 1,956,011.00  | \$ 22,056,857.20 | \$ 24,012,868.20 |
| Special Revenue Funds:     |                                          |                  |                  |                  |
| 110                        | Court Computerization Fund               | 9,814.00         | 16,989.00        | \$ 26,803.00     |
| 114                        | Police Wages Fund                        | 4,122,877.00     | 3,969,171.50     | \$ 8,092,048.50  |
| 115                        | Fire Fund                                | 2,318,043.00     | 2,642,030.88     | \$ 4,960,073.88  |
| 117                        | Street Repair & Maintenance Fund         | 1,089,668.00     | 1,782,159.20     | \$ 2,871,827.20  |
| 118                        | State Highway Fund                       | -                | 133,188.00       | \$ 133,188.00    |
| 119                        | Law Enforcement Fund                     | -                | -                | \$ -             |
| 120                        | Brunswick Transit Alternative (BTA) Fund | -                | 107,000.00       | \$ 107,000.00    |
| 121                        | RLF / CDBG Fund                          | -                | 5.51             | \$ 5.51          |
| 123                        | Brunswick Area Television (BAT) Fund     | 158,413.00       | 232,318.00       | \$ 390,731.00    |
| 127                        | Parks Fund                               | 205,613.00       | 448,681.21       | \$ 654,294.21    |
| 129                        | Department of Justice Federal Grant Fund | -                | 13,552.38        | \$ 13,552.38     |
| 130                        | DUI Enforcement & Education Fund         | -                | -                | \$ -             |
| 131                        | Recreation Center Fund                   | 520,815.00       | 700,516.00       | \$ 1,221,331.00  |
| 133                        | Home Improvement Grant Fund (CDBG)       | -                | -                | \$ -             |
| Enterprise Funds:          |                                          |                  |                  |                  |
| 223                        | Refuse Fund                              | 60,547.00        | 2,280,704.00     | \$ 2,341,251.00  |
| 224                        | Storm Water Management Fund              | 28,837.00        | 1,836,131.00     | \$ 1,864,968.00  |
| Capital Improvement Funds: |                                          |                  |                  |                  |
| 300                        | General Permanent Improvement Fund       | -                | 402,800.00       | \$ 402,800.00    |
| 332                        | Road Levy Fund                           | -                | 2,425,400.00     | \$ 2,425,400.00  |
| 333                        | Road Improvement Fund                    | -                | 3,556,802.80     | \$ 3,556,802.80  |
| 334                        | Traffic Control Fund                     | -                | -                | \$ -             |
| 335                        | Public Square Fund                       | -                | -                | \$ -             |
| 336                        | City Building Improvement Fund           | -                | 247,516.00       | \$ 247,516.00    |
| 339                        | Fire Improvement Fund                    | -                | -                | \$ -             |

|                             |                                                   |   |               |           |                      |
|-----------------------------|---------------------------------------------------|---|---------------|-----------|----------------------|
| 341                         | Park Improvement Fund                             | - | 147,000.00    | \$        | 147,000.00           |
| 347                         | North Carpenter Road Improvement Fund             | - | 11,132,047.19 | \$        | 11,132,047.19        |
| 348                         | Boston Road Improvement Fund                      | - | 93,519.24     | \$        | 93,519.24            |
| 360                         | Brunswick Lake Improvement Fund                   | - | 86,185.36     | \$        | 86,185.36            |
| 367                         | OPWC Hadcock Rd Reconstruction Fund               | - | -             | \$        | -                    |
| 368                         | OPWC Grafton Road Improvement Fund                | - | 657,046.38    | \$        | 657,046.38           |
| 369                         | OPWC Center Road Resurfacing Fund                 | - | 256,986.48    | \$        | 256,986.48           |
| 370                         | OPWC Multi Roads Improvement Fund                 | - | 1,457,600.00  | \$        | 1,457,600.00         |
| <b>Self Insurance Fund:</b> |                                                   |   |               |           |                      |
| 600                         | Self Insurance Fund                               | - | 2,552,000.00  | \$        | 2,552,000.00         |
| <b>Debt Service Funds:</b>  |                                                   |   |               |           |                      |
| 771                         | General Obligation Bond Retirement Fund           | - | -             | \$        | -                    |
| 780                         | Special Assessment BRF: Grafton Phase III         | - | 1,596.00      | \$        | 1,596.00             |
| 781                         | Special Assessment BRF: South Industrial Parkway  | - | 103,188.00    | \$        | 103,188.00           |
| 782                         | Special Assessment BRF: Laurel Road (2006)        | - | 44,913.00     | \$        | 44,913.00            |
| 783                         | Special Assessment BRF: Brunswick Lake - Dam      | - | 18,949.00     | \$        | 18,949.00            |
| 784                         | Special Assessment BRF: Brunswick Lake - Dredging | - | 11,827.00     | \$        | 11,827.00            |
| <b>Agency Funds:</b>        |                                                   |   |               |           |                      |
| 881                         | General Trust Agency Fund                         | - | 525,000.00    | \$        | 525,000.00           |
| 882                         | Unclaimed Money Agency Fund                       | - | 20,000.00     | \$        | 20,000.00            |
| 885                         | Flexible Spending Agency Fund                     | - | 135,000.00    | \$        | 135,000.00           |
| 886                         | Non-Residential 3% Building Permit Agency Fund    | - | 10,000.00     | \$        | 10,000.00            |
| 887                         | Residential 1% Building Permit Agency Fund        | - | 10,000.00     | \$        | 10,000.00            |
| <b>Grand Total</b>          |                                                   |   |               | <b>\$</b> | <b>70,585,318.33</b> |

**City of Brunswick, Finance Office**

**"Exhibit B" : Schedule of Amendments to the Permanent Budget #1 - For informational purposes only**

For the Budget Year Ending December 31, 2018

2/26/2018

| <b>Fund Name /<br/>Account Name</b>                                                                                                                                                                                 | <b>Account<br/>Number</b>                                                                                            | <b>Appropriation<br/>Adjustment<br/>Amount</b>                                           | <b>Description</b>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>General (#001)</b>                                                                                                                                                                                               |                                                                                                                      |                                                                                          |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| SICK BUY BACK - COUNCIL<br>HOSPITALIZATION                                                                                                                                                                          | 001-0100-52228<br>001-0100-52275                                                                                     | (1,515.00)<br>(3,170.00)                                                                 | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| SICK BUY BACK - MAYOR<br>HOSPITALIZATION                                                                                                                                                                            | 001-0200-52228<br>001-0200-52275                                                                                     | (923.00)<br>(4,250.00)                                                                   | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| SICK BUY BACK - CITY MANAGER<br>HOSPITALIZATION                                                                                                                                                                     | 001-0300-52228<br>001-0300-52275                                                                                     | (4,206.00)<br>(7,844.00)                                                                 | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| SICK BUY BACK - IT<br>HOSPITALIZATION                                                                                                                                                                               | 001-0302-52228<br>001-0302-52275                                                                                     | (1,614.00)<br>(4,965.00)                                                                 | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| SICK BUY BACK - BUILDING<br>HOSPITALIZATION                                                                                                                                                                         | 001-0430-52228<br>001-0430-52275                                                                                     | (778.00)<br>(9,257.00)                                                                   | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| ADMINISTRATIVE SERVICES COORD' PS<br>DEFERRED COMP                                                                                                                                                                  | 001-0461-51085<br>001-0461-52222                                                                                     | 346.00<br>17.00                                                                          | Correct spreadsheet calculation error used in 2018 original budget. Error equaled 0.5%, which also affects various benefit lines below.<br>Correct spreadsheet calculation error in 2018 original budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               |
| PERS<br>MEDITAX                                                                                                                                                                                                     | 001-0461-52223<br>001-0461-52226                                                                                     | 89.00<br>6.00                                                                            | Correct spreadsheet calculation error in 2018 original budget.<br>Correct spreadsheet calculation error in 2018 original budget.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                        |
| SICK BUY BACK-ADM SERVICES<br>WORKER'S COMP - ADM SERVICES<br>HOSPITALIZATION                                                                                                                                       | 001-0461-52228<br>001-0461-52274<br>001-0461-52275                                                                   | (425.00)<br>11.00<br>(3,498.00)                                                          | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Correct spreadsheet calculation error in 2018 original budget.<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                      |
| SICK BUY BACK<br>HOSPITALIZATION                                                                                                                                                                                    | 001-0490-52228<br>001-0490-52275                                                                                     | (3,332.00)<br>(3,498.00)                                                                 | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| HOSPITALIZATION                                                                                                                                                                                                     | 001-0540-52275                                                                                                       | (3,805.00)                                                                               | Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                 |
| SICK BUY BACK - FINANCE<br>HOSPITALIZATION                                                                                                                                                                          | 001-0700-52228<br>001-0700-52275                                                                                     | (1,101.00)<br>(13,892.00)                                                                | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| TAX CLERK II PS<br>PERS                                                                                                                                                                                             | 001-0720-51170<br>001-0720-52223                                                                                     | 1,050.00<br>252.00                                                                       | Update budget calculations to reflect correct CBA rates for Clerk II calculations. Incorrectly utilized 2017 rates vrs 2018 rates in calculation<br>Update budget calculations to reflect correct CBA rates for Clerk II calculations. Incorrectly utilized 2017 rates vrs 2018 rates in calculation                                                                                                                                                                                                                                                                                                                                                                                                                                    |
| MEDITAX<br>INCOME TAX SICK BUY BACK<br>WORKER'S COMP - INCOME TAX<br>HOSPITALIZATION                                                                                                                                | 001-0720-52226<br>001-0720-52228<br>001-0720-52274<br>001-0720-52275                                                 | 16.00<br>(1,626.00)<br>41.00<br>(5,759.00)                                               | Update budget calculations to reflect correct CBA rates for Clerk II calculations. Incorrectly utilized 2017 rates vrs 2018 rates in calculation<br>Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Update budget calculations to reflect correct CBA rates for Clerk II calculations. Incorrectly utilized 2017 rates vrs 2018 rates in calculation<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                |
| SICKBUY BACK - PARKS & REC DIR<br>HOSPITALIZATION                                                                                                                                                                   | 001-0800-52228<br>001-0800-52275                                                                                     | (1,239.00)<br>(3,498.00)                                                                 | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| SICK BUY BACK - COMM. DEV.<br>HOSPITALIZATION                                                                                                                                                                       | 001-0900-52228<br>001-0900-52275                                                                                     | (175.00)<br>(122.00)                                                                     | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.<br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote. To be reallocated toward self ins reserve.                                                                                                                                                                                                                                                                                                                                                                                                                        |
| ADVANCE OUT TO N CARPENTER FUND #347<br>ADVANCE OUT TO FUND #336 (NOPEC GRANT)<br>TRANSFER OUT TO FUND #333<br>ADVANCE OUT TO FUND #885 FLEX<br>TRANSFER OUT: SELF INSURANCE FUND #600<br><b>General Fund Total</b> | 001-0999-99881<br>001-0999-99899<br>001-0999-99909<br>001-0999-99916<br>001-0999-99949<br><u><b>1,157,405.64</b></u> | 359,688.37<br>123,758.00<br>427,623.27<br>25,000.00<br>300,000.00<br><b>1,157,405.64</b> | Advance Out to N Carpenter Fund #347 to temporarily cover County portion of North Carpenter per ODOTs Agreement (emailed in Nov 2017)<br>Advance Out to Fund #336 in order to temporarily cover grant expenditures until grant is completed and reimbursements are received.<br>General Fund reserves per Fund Balance Reserve Policy that can be transferred to the Road Improvement Fund to be used for North Carpenter<br>Advance Out to Flex Spending Fund #885 to temporarily cover timing differences for IRS Section 125 items. Advance to be returned at end of flex year.<br>Transfer Out to Self Insurance Fund to establish a reserve for self insurance. This is on top of any reserves that may be held by Jefferson Plan. |
| <b>Court Computer Fund (#110)</b><br>HOSPITALIZATION<br><b>Court Computer Fund Total</b>                                                                                                                            | 110-0210-52275<br><br><u><b>(350.00)</b></u>                                                                         | <br><br><b>(350.00)</b>                                                                  | <br>Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote.<br><br>                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                |

**City of Brunswick, Finance Office**

**"Exhibit B" : Schedule of Amendments to the Permanent Budget #1 - For informational purposes only**

For the Budget Year Ending December 31, 2018

2/26/2018

| <b>Fund Name /<br/>Account Name</b> | <b>Account<br/>Number</b> | <b>Appropriation<br/>Adjustment<br/>Amount</b> | <b>Description</b>                                                                                                                                    |
|-------------------------------------|---------------------------|------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Police Fund (#114)</b>           |                           |                                                |                                                                                                                                                       |
| LIEUTENANT PS                       | 114-0520-51113            | 193.00                                         | Correct original budget spreadsheet timing difference and calculation of lieutenant 1 year anniversary.                                               |
| MEDITAX                             | 114-0520-52221            | 3.00                                           | Correct original budget spreadsheet timing difference and calculation of lieutenant 1 year anniversary.                                               |
| UNIFORM/CLEANING ALLOWANCE          | 114-0520-52224            | 1,136.00                                       | Retroactive or payment of cleaning allowances required per CBA Section 38.02 & 38.03 not previously included in the 2018 budget.                      |
| POLICE & FIRE PENSION               | 114-0520-52227            | 61.00                                          | Correct original budget spreadsheet timing difference and calculation of lieutenant 1 year anniversary.                                               |
| POLICE SICK BUY BACK                | 114-0520-52228            | (34,432.00)                                    | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter. |
| WORKER'S COMP                       | 114-0520-52274            | 7.00                                           | Correct original budget spreadsheet timing difference and calculation of lieutenant 1 year anniversary.                                               |
| HOSPITALIZATION                     | 114-0520-52275            | (147,607.00)                                   | Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote.                                          |
| STATE CONT PROF TRAINING            | 114-0520-53268            | 16,880.00                                      | 2017 Computer Training Police Grant received in Jan 2018. Appropriations to match receipts.                                                           |
| DONATIONS - POLICE CAPITAL          | 961-0520-56253            | 654.50                                         | Appropriate Eagles donations received in Dec 2017.                                                                                                    |
| <b>Police Fund Total</b>            |                           | <b>(163,104.50)</b>                            |                                                                                                                                                       |
| <b>Fire Fund (#115/952)</b>         |                           |                                                |                                                                                                                                                       |
| LONGEVITY                           | 115-0510-52002            | (1,260.00)                                     | Reduce appropriations due to retirement of the Assistant Fire Chief on Jan 11, 2018.                                                                  |
| SICK BUY BACK                       | 115-0510-52228            | (35,901.00)                                    | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter. |
| HOSPITALIZATION                     | 115-0510-52275            | (88,922.00)                                    | Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote.                                          |
| RETIREMENT-LEAVE PAYOUT (PER ORC)   | 115-0510-52280            | 1,409.38                                       | Retirement leave payout per Ohio Revised Code for Assistant Fire Chief not already included in the 2018 budget.                                       |
| CAPITAL OUTLAY-DONATIONS EAGLES     | 952-0510-56253            | 654.50                                         | Appropriate Eagles donations received in Dec 2017.                                                                                                    |
| <b>Fire Fund Total</b>              |                           | <b>(124,019.12)</b>                            |                                                                                                                                                       |
| <b>Street R &amp; M Fund (#117)</b> |                           |                                                |                                                                                                                                                       |
| COMPENSATION PAY                    | 117-0420-51197            | 14,228.00                                      | Request for additional comp payout as a result of extended branch chipping service relating to storms and recent winter storms.                       |
| OVERTIME                            | 117-0420-51198            | 12,439.00                                      | Request for additional overtime and benefits as a result of extended branch chipping service and snow plow from extra storms.                         |
| OPERS                               | 117-0420-52223            | 6,400.00                                       | Request for additional overtime and benefits as a result of extended branch chipping service and snow plow from extra storms.                         |
| MEDITAX                             | 117-0420-52226            | 387.00                                         | Request for additional overtime and benefits as a result of extended branch chipping service and snow plow from extra storms.                         |
| SICK BUY BACK                       | 117-0420-52228            | (8,549.00)                                     | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter. |
| WORKER'S COMP                       | 117-0420-52274            | 800.00                                         | Request for additional overtime and benefits as a result of extended branch chipping service and snow plow from extra storms.                         |
| HOSPITALIZATION                     | 117-0420-52275            | (50,926.00)                                    | Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote.                                          |
| SIGN SHOP                           | 117-0420-55307            | 3,090.00                                       | Dec 2017 plans were delayed until Jan 3, 2018 causing a need for an additional \$3,000 to the original 2018 budget.                                   |
| <b>Street R &amp; M Fund Total</b>  |                           | <b>(22,131.00)</b>                             |                                                                                                                                                       |
| <b>BTA Fund (#120)</b>              |                           |                                                |                                                                                                                                                       |
| RTA ROUTE TO STRONGSVILLE           | 120-0480-54261            | 54,000.00                                      | 2018 RT 251 Services. Last year of RT 251 subsidy per GCRTA and City of Brunswick December 2016 Agreement. 2018 Rec=2018 Exp.                         |
| <b>BTA Fund Total</b>               |                           | <b>54,000.00</b>                               |                                                                                                                                                       |
| <b>Cable TV Fund (#123/#956)</b>    |                           |                                                |                                                                                                                                                       |
| PRODUCTION ASSISTANT PT PS          | 123-0460-51193            | 295.00                                         | Part-time annual pay increase requested as a result of wage range change. Benefit costs of this request also noted below.                             |
| PERS                                | 123-0460-52223            | 42.00                                          | Part-time annual pay increase requested and benefit costs as a result of wage range change.                                                           |
| MEDITAX                             | 123-0460-52226            | 5.00                                           | Part-time annual pay increase requested and benefit costs as a result of wage range change.                                                           |
| SICK BUY BACK                       | 123-0460-52228            | (899.00)                                       | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter. |
| WORKER'S COMP                       | 123-0460-52274            | 9.00                                           | Part-time annual pay increase requested and benefit costs as a result of wage range change.                                                           |
| HOSPITALIZATION                     | 123-0460-52275            | (5,452.00)                                     | Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote.                                          |
| <b>Cable TV Fund Total</b>          |                           | <b>(6,000.00)</b>                              |                                                                                                                                                       |
| <b>Parks Fund (#127/960)</b>        |                           |                                                |                                                                                                                                                       |
| SICK BUY BACK                       | 127-0810-52228            | (693.00)                                       | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter. |
| HOSPITALIZATION                     | 127-0810-52275            | (6,026.00)                                     | Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote.                                          |
| KIDS CITY - SUPPLIES & MATERIALS    | 127-0810-55297            | 396.21                                         | Remaining 2017 kid city donations received but not yet spent.                                                                                         |
| <b>Parks Fund Total</b>             |                           | <b>(6,322.79)</b>                              |                                                                                                                                                       |

**City of Brunswick, Finance Office**

**"Exhibit B" : Schedule of Amendments to the Permanent Budget #1 - For informational purposes only**

For the Budget Year Ending December 31, 2018

2/26/2018

| <b>Fund Name /<br/>Account Name</b>                | <b>Account<br/>Number</b> | <b>Appropriation<br/>Adjustment<br/>Amount</b> | <b>Description</b>                                                                                                                                       |
|----------------------------------------------------|---------------------------|------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Rec. Center Fund (#131)</b>                     |                           |                                                |                                                                                                                                                          |
| SICK BUY BACK                                      | 131-0830-52228            | (1,336.00)                                     | Appropriations no longer necessary. Option not selected, not available, or estimate otherwise too high. Savings suggested to go towards N. Carpenter.    |
| HOSPITALIZATION                                    | 131-0830-52275            | (2,104.00)                                     | Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote.                                             |
| <b>Rec. Center Total</b>                           |                           | <b>(3,440.00)</b>                              |                                                                                                                                                          |
| <b>Refuse Fund (#223)</b>                          |                           |                                                |                                                                                                                                                          |
| HOSPITALIZATION                                    | 223-0710-52275            | (4,706.00)                                     | Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote.                                             |
| <b>Total Refuse Fund</b>                           |                           | <b>(4,706.00)</b>                              |                                                                                                                                                          |
| <b>Stormwater Management Fund (#224)</b>           |                           |                                                |                                                                                                                                                          |
| HOSPITALIZATION                                    | 224-0420-52275            | (589.00)                                       | Health Insurance one year savings from original budget as a result of selecting Jefferson Health Plan quote.                                             |
| FEDERAL MANDATE: NPDES PHASE II                    | 224-0420-54267            | 450.00                                         | 15% increase in Dam inspection permit per ODNR letter dated November 8, 2017.                                                                            |
| PROJ SET ASIDE (Grant matches) - No debt           | 224-0420-56000            | 555,640.00                                     | Unused appropriations from past years that were otherwise available for stormwater improvement projects. Reappropriated for 2018.                        |
| <b>Stormwater Management Enterprise Fund Total</b> |                           | <b>555,501.00</b>                              |                                                                                                                                                          |
| <b>Road Levy Improvement Fund #332</b>             |                           |                                                |                                                                                                                                                          |
| CONSTRUCTION                                       | 332-0473-56881            | 3,800.00                                       | Increase in County Auditor 2018 property tax revenue estimate for Road Levy Fund. Request to spend additional estimated revenue.                         |
| <b>Road Levy Improvement Fund Total</b>            |                           | <b>3,800.00</b>                                |                                                                                                                                                          |
| <b>Road Capital Projects Fund (#333)</b>           |                           |                                                |                                                                                                                                                          |
| TRANSACTIONAL COSTS - N CARPENTER                  | 333-0424-56239            | 2,000.00                                       | Estimated City share of transactional costs for North Carpenter Funding package.                                                                         |
| N. CARPENTER RD SET ASIDE - CONSTR                 | 333-0431-56881            | 778,705.30                                     | Additional estimated City of Brunswick Share based on ODOT's Project cost estimate & agreement (Total Proj cost of \$13,908,135.50)                      |
| <b>Road Capital Projects Fund Total</b>            |                           | <b>780,705.30</b>                              |                                                                                                                                                          |
| <b>City Hall Expansion Fund (#336)</b>             |                           |                                                |                                                                                                                                                          |
| NOPEC GRANT 2018                                   | 336-2018-56800            | 123,758.00                                     | NOPEC Grant Award, pending Council's acceptance of the Grant in a separate Resolution. This amount does not represent any additional City dollars.       |
| ADVANCE OUT                                        | 336-0999-99900            | 123,758.00                                     | Advance Out expected to occur once the grant is completed and all grant reimbursements have been received.                                               |
| <b>City Hall Expansion Fund Total</b>              |                           | <b>247,516.00</b>                              |                                                                                                                                                          |
| <b>N. Carpenter Paving Fund (#347)</b>             |                           |                                                |                                                                                                                                                          |
| INCIDENTALS                                        | 347-0424-56239            | 8,000.00                                       | State of Ohio estimated funding for transactional costs.                                                                                                 |
| EST STATE OF OHIO CONSTRUCTION CONTRIB             | 347-0424-56879            | 9,702,000.00                                   | State of Ohio funding for N Carpenter Construction. Funding will come from SIB loan with principal obligated to be repaid by NOACA over 10 years.        |
| ESTIMATED COUNTY CONSTRUCTION CONTRIB              | 347-0424-56880            | 359,688.37                                     | Additional estimated Medina County Share based on ODOT's Project cost estimate & agreement (Total Proj cost of \$13,908,135.50)                          |
| ADVANCE OUT TO GF                                  | 347-0999-80185            | 359,688.37                                     | Advance Out owed back to the General Fund once made. Advance would be repaid upon receipt of Medina County's additional contribution.                    |
| <b>N. Carpenter Paving Fund Total</b>              |                           | <b>10,429,376.74</b>                           |                                                                                                                                                          |
| <b>OPWC Grafton Road Improvement Fund (#368)</b>   |                           |                                                |                                                                                                                                                          |
| ENGINEERING                                        | 368-0477-56883            | (151.30)                                       | Reduce \$151.30 of 2018 appropriations as this \$151.30 amount was already appropriated and encumbered in 2017.                                          |
| <b>Total OPWC Grafton Road Improvement Fund</b>    |                           | <b>(151.30)</b>                                |                                                                                                                                                          |
| <b>Self Insurance Fund (#600)</b>                  |                           |                                                |                                                                                                                                                          |
| SELF INSURANCE EST COSTS (EMPLOYEE&CITY SH.        | 600-0888-54275            | 2,552,000.00                                   | Estimated Employee & City health care claim costs in total + allowance to add 5 family plans (est claims) as a result of qualifying events. Receipts=Exp |
| <b>Total OPWC Center Road Resurfacing Fund</b>     |                           | <b>2,552,000.00</b>                            |                                                                                                                                                          |
| <b>Flex Spending Fund (#885)</b>                   |                           |                                                |                                                                                                                                                          |
| Advance Out                                        | 885-0000-80185            | 25,000.00                                      | Advance Out to the General Fund once 2018 IRS Sect 125 plan year has been completed and costs and receipts reconciled.                                   |
| <b>Flex Spending Fund Total</b>                    |                           | <b>25,000.00</b>                               |                                                                                                                                                          |

# CITY OF BRUNSWICK, OHIO

## ORDINANCE NUMBER



By:

AN EMERGENCY ORDINANCE AMENDING ORDINANCE #117-17 TO INCLUDE AMENDMENTS TO THE APPROPRIATION BUDGET FOR THE YEAR ENDING DECEMBER 31, 2018 AS INCORPORATED IN EXHIBIT "A" ATTACHED HERETO.

WHEREAS: Ordinance #117-17 adopted appropriations for 2018; and

WHEREAS: "Exhibit A" reflects the appropriations as required by the Ohio Revised Code Section 5705.38(C); and

WHEREAS: The amendments are described in detail and attached hereto as "Exhibit B" for informational purposes only; and

WHEREAS: In order to properly budget in accordance with State law for expenditures presently anticipated it is necessary to amend Ordinance #117-17.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: Ordinance #117-17 is hereby amended to reflect the appropriations as attached hereto and incorporated herein as Exhibit "A."

SECTION 2: That this Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public health, safety and welfare, and for the usual daily operation of a municipal government and for the additional reason that Council wishes to maintain accurate appropriations. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes.

PASSED: 1<sup>st</sup> Reading \_\_\_\_\_  
2<sup>nd</sup> Reading \_\_\_\_\_

Rules Suspended: AYES \_\_\_\_\_ NAYS \_\_\_\_\_

ADOPTED: \_\_\_\_\_ AYES \_\_\_\_\_ NAYS \_\_\_\_\_

ATTEST: \_\_\_\_\_  
Clerk of Council  
Clerk of Council, Fijabi Julien-Gallam,  
CMC

THE CITY OF BRUNSWICK

**PROPOSED LEGISLATION**



**DATE:** 02/19/2018

**TO:** Vice Mayor Michael Abella Jr. and Members of City Council

**FROM:** Carl S. DeForest, City Manager  
Todd Fischer

**COPY:** Mayor Ron Falconi

**LEGISLATION:** **ORD. NO.** - An emergency Ordinance to transfer and advance funds - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

**BACKGROUND:** In order to comply with the Ohio Revised Code Section 5705 transfers and advances may become necessary as certain financial situations arise. Transfers and Advances may also occur as a result of the City's Fund Balance Reserve Policy passed and last amended by Council via Ordinance #90-17. A transfer is the permanent movement of money from one fund to another. An advance is the temporary movement of money from one fund to another fund that will be repaid upon the completion of an anticipated event. The process of transferring and advancing funds is required by law in certain financial situations and is audited under the direction of the Auditor of State for compliance every year. Transfers and Advance legislation is generally presented two to three times a year or more, if deemed necessary.

**PURPOSE AND EXPLANATION:** In order to comply with the Ohio Revised Code Section 5705 transfers and advances may become necessary as certain financial situations arise. Transfers and Advances may also occur as a result of the City's Fund Balance Reserve Policy passed and last amended by Council via Ordinance #90-17. A transfer is the permanent movement of money from one fund to another. An advance is the temporary movement of money from one fund to another fund that will be repaid upon the completion of an anticipated event. The process of transferring and advancing funds is required by law in certain financial situations and is audited under the direction of the Auditor of State for compliance every year. Transfers and Advance legislation is generally presented two to three times a year or more, if deemed necessary.

**IMPLEMENTATION SCHEDULE:** Discuss at the February 19, 2018 Finance Committee meeting and move to the Feb 26, 2018 Council agenda as an emergency with suspension of the rules.

**FINANCIAL INFORMATION:**

**FINANCIAL SUMMARY:** Transfers and advances do not have a financial impact on the City funds as a collective whole. Transfers and advances are merely the movement of money from one fund to another and are defined in the Ohio Revised Code Section 5705 and in the Auditor of State Compliance Supplement.

Transfers and advances are required to be included in the City's adopted budget and are also required to be approved by City Council.

**RECOMMENDED  
ACTION:**

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

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

Recommended approval as an emergency with suspension of the rules. Emergency clause necessary to allow funding to be in place to administer plans and/or purchase orders for various projects, grants, etc.

**ADDITIONAL  
INFORMATION:**

None.



## CITY OF BRUNSWICK, OHIO ORDINANCE NUMBER

By:

### AN EMERGENCY ORDINANCE TO TRANSFER AND ADVANCE FUNDS

- WHEREAS: The City of Brunswick wishes to transfer funds from the General Fund #001 to the Road Capital Projects Fund #333 in order to set aside additional funds for road improvement projects, including but not limited to: North Carpenter and Laurel Road Reconstruction Projects.
- WHEREAS: The City of Brunswick wishes to transfer funds from the General Fund #001 to the Road Capital Projects Fund #333 to designate video service provider fees per Resolution #49-12 and other available monies towards road improvements.
- WHEREAS: The City of Brunswick wishes to transfer funds from the General Fund #001 to the Capital Projects Improvement Fund #300 for various capital improvements as determined or may be authorized by Council.
- WHEREAS: The City of Brunswick wishes to transfer funds from the General Fund #001 to the Recreation Center Fund #131 to cover anticipated senior citizen contractual expenses provided by Medina County.
- WHEREAS: The City of Brunswick wishes to transfer funds from the General Fund #001 to the Brunswick Area Television (Cable TV) Fund #123 to cover anticipated internet, CODE RED and other contractual expenses.
- WHEREAS: The City of Brunswick wishes to transfer funds from the General Fund #001 to the Self Insurance Fund #600 to establish a City reserve to 1) help cover timing differences between employee withholdings and medical costs and 2) provide an additional reserve from those held by the Jefferson Health Plan.
- WHEREAS: The City of Brunswick wishes to return previously advanced monies from the Road Levy Improvement Fund (#332) to the General Fund #001 since the 2017 road levy projects are near completion.
- WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to the Road Levy Improvement Fund #332 to allow for a 2018 neighborhood road improvement program to occur during the upcoming construction season versus otherwise waiting for all levy proceeds to be received.



## CITY OF BRUNSWICK, OHIO ORDINANCE NUMBER

WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to OPWC Multi Roads Improvement Fund #370 to temporarily fund the anticipated Multi Roads (Magnolia Drive, Beverly Hills Drive & Junior Parkway) OPWC improvement project until OPWC grant reimbursements are received.

WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to the Flex Spending Agency Fund #885 to temporarily cover timing differences between employee flexible spending IRS Section 125 claim expenses incurred and employee payroll withholdings.

WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to City Hall Expansion Fund #336 to temporarily fund the NOPEC grant expenses until NOPEC grant reimbursements are received.

WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to North Carpenter Paving Fund #347 to temporarily fund anticipated additional local Medina County's cost share not otherwise received at this time.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That the following funds are hereby transferred:

FROM: General Fund (#001)  
TO: Road Capital Projects Fund (#333)  
AMOUNT: \$2,154,623.27

FROM: General Fund (#001)  
TO: Capital Projects Improvement Fund (#300)  
AMOUNT: \$500,000.00

FROM: General Fund (#001)  
TO: Recreation Center Fund (#131)  
AMOUNT: \$18,000.00

FROM: General Fund (#001)  
TO: Brunswick Area Television (Cable TV) Fund (#123)  
AMOUNT: \$50,000.00

FROM: General Fund (#001)  
TO: Self Insurance Fund (#600)  
AMOUNT: \$300,000.00



**CITY OF BRUNSWICK, OHIO  
ORDINANCE NUMBER**

**SECTION 2:** That the following funds are hereby advanced:

FROM: Road Levy Improvement Fund (#332)  
TO: General Fund (#001)  
AMOUNT: \$800,000.00

FROM: General Fund (#001)  
TO: Road Levy Improvement Fund (#332)  
AMOUNT: \$800,000.00

FROM: General Fund (#001)  
TO: OPWC Multi Roads Improvement Fund (#370)  
AMOUNT: \$728,800.00

FROM: General Fund (#001)  
TO: Flex Spending Agency Fund (#885)  
AMOUNT: \$25,000.00

FROM: General Fund (#001)  
TO: City Hall Expansion Fund (#336)  
AMOUNT: \$123,758.00

FROM: General Fund (#001)  
TO: North Carpenter Paving Fund (#347)  
AMOUNT: \$359,688.37

**SECTION 3:** This ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety, welfare, and providing for the usual daily operation of a municipal department, and for the further reason that proper funding sources be transferred and advanced. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes.

**PASSED:** \_\_\_\_\_

Rules Suspended: AYES    NAYS

**ADOPTED:** \_\_\_\_\_ AYES \_\_ NAYS

**ATTEST:** \_\_\_\_\_

Clerk of Council, Fijabi Julien-Gallam, CMC