# BRUNSWICK CITY
# FINANCE COMMITTEE

## Agenda

**OCTOBER 8, 2018**
**6:10 PM**
**or immediately following Building & Building Code Committee**
**In Caucus Room**

1. Discussion Items

   (a) **RES. NO. 76-18** - An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

2. General Discussion

3. Adjournment

**THE CITY OF BRUNSWICK**

# PROPOSED LEGISLATION

**DATE:** 10/08/2018

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

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

**COPY:** Mayor Ron Falconi

**LEGISLATION:** **RES. NO. 76-18** - An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

**BACKGROUND:** An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor.

**PURPOSE AND EXPLANATION:** In order to comply with Ohio Revised Code Section 5705.34 and the County Auditor extension letter, City Council is required to accept the amounts and rates as determined by the budget commission and authorize the necessary tax levies and certify them to the County Auditor. This action will allow the County Auditor to bill these rates on the property tax bills for the succeeding year. 2019 will also mark the fifth year of collections for the City's 1.2 mill road levy passed by the voters on May 6, 2014. The road levy is a 10 year levy with collections expected for 2015-2024. The County Auditor's most recent annual collection estimate for the 1.2 mill levy = $837,500 for the 2019 year. This is an increase of $15,900 or 1.94% over last year's estimate.

**IMPLEMENTATION SCHEDULE:** To be adopted on October 8, 2018 with an emergency clause. The emergency clause is necessary in order to remain in compliance with the Ohio Revised Code, the County Auditor's extension letter and allow for the daily operations of the City of Brunswick to continue without interruptions and to ensure timely billing of property taxes due to the City of Brunswick.

**FINANCIAL INFORMATION:**

**FINANCIAL SUMMARY:** The County Auditor's most recent estimate for the 2019 property tax collections to be received by the City of Brunswick equal $2,789,200 in total. The 1.2 mill road levy portion equaled $837,500 (fifth year of collections) and the 2.6 inside mills equal $1,951,700. The County Auditor typically updates these property tax estimates once the property values and tax rates are certified. The 2019 property tax collections for the City of Brunswick can only occur if this legislation is passed and filed with the County Auditor prior to October 31, 2018. Once certified and filed, the property tax rates will be billed by the County Auditor pursuant to State Law. This tax rate of 1.2 mills was approved by the voters for a ten year collection period (2015-2024) and the 2.6 mills has been

approved by the City Charter Section 7.11(a).

**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?

The emergency clause is necessary in order to remain in compliance with the Ohio Revised Code, the County Auditor's extension letter and allow for the daily operations of the City of Brunswick to continue without interruptions and to ensure timely billing of property taxes due to the City of Brunswick.

**ADDITIONAL INFORMATION:**

Discuss at the October 8, 2018 Committee meeting and move to the October 8, 2018 Council agenda as an emergency. Recommended action for approval on October 8, 2018 with emergency clause (suspension of the rules).

0000000170

Ohio Department of
TAXATION
Office of the Tax Commissioner
30 E. Broad St., 22nd Floor • Columbus, OH 43215

# JOURNAL ENTRY

Date: JUL 19 2018

Mike Kovack
Medina County Auditor
144 North Broadway St, Room 301
Medina, OH 44256

Entry Number: 18-07-0155

Re: Approval of Extension for the Medina County Budget Commission to Complete its Work

The Tax Commissioner, upon consideration of the application filed by the County Auditor, as secretary of the county budget commission, on July 9, 2018, for an extension of time beyond the statutory date of September first to complete its work, as provided by Revised Code section 5705.27, finds that the extension of time is necessary and approves October 1, 2018, as the date within which such work shall be completed, pursuant to Ohio Revised Code section 5705.341 (last para.).

The Tax Commissioner also extends the October first deadline contained in Ohio Revised Code section 5705.34 for the political subdivision to authorize the necessary tax levies to the auditor by the same number of days that the extension to certify rates is granted by this entry. Accordingly, the political subdivision must authorize the necessary tax levies to the auditor by November 1, 2018. The County Auditor must notify each political subdivision affected by this entry.

It is ordered that a copy of this entry be certified to the County Auditor, as secretary of the County Budget Commission.

I CERTIFY THAT THIS IS A TRUE AND ACCURATE COPY OF THE ENTRY RECORDED IN THE TAX COMMISSIONER'S JOURNAL

JOSEPH W. TESTA
TAX COMMISSIONER

/s/ Joseph W. Testa

Joseph W. Testa
Tax Commissioner

TT

**CITY OF BRUNSWICK, OHIO**
**RESOLUTION NO. 76-18**

BY: Mrs. Hanek, Mr. Ousley and Mr. Delsanter
AN EMERGENCY

RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

(CITY COUNCIL)
Revised Code, Secs. 5705.34-5705.35

The Council of the City of BRUNSWICK, MEDINA County, Ohio, met in Regular (Regular Or Special) session on the 8th day of October 2018, at the office of Brunswick City Hall with the following members present:

Mr./Mrs. _____ moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously adopted a Tax Budget for the next succeeding fiscal year commencing January 2019

and

WHEREAS, The Budget Commission of MEDINA County, Ohio, has certified its action thereon to this Council together with an estimate by the County Auditor of the rate of each tax necessary to be levied by this Council, and what part thereof is without, and what part within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Council of the City of BRUNSWICK, MEDINA County, Ohio, that the amounts and rates, as determined by the Budget Commission in its certification, be and the same are hereby accepted; and be it further

RESOLVED, That there be and is hereby levied on the tax duplicate of said City the rate of each tax necessary to be levied within and without the ten mill limitation as follows:

**SCHEDULE A**

**SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION AND COUNTY AUDITOR'S ESTIMATED TAX RATES**

| FUND | Amount to Be Derived from Levies Outside 10 M. Limitation | Amount Approved by Budget Commission Inside 10 M. Limitation | County Auditor's Estimate of Tax Rate to be Levied | |
|---|---|---|---|---|
| | | | Inside 10 M. Limit | Outside 10 M. Limit |
| | Column II | Column IV | V | VI |
| General Fund | | $1,726,600 | 2.30 | |
| General Bond Retirement Fund | | | | |
| Police Pension | | $225,100 | 0.30 | |
| Road Levy | $837,500 | | | 1.20 |
| Recreation Fund | | | | |
| Fund | | | | |
| Fund | | | | |
| **TOTAL** | $837,500 | $1,951,700 | 2.60 | 1.20 |

DIST. 3

SCHEDULE B TAX YEAR 2018 COLLECTION YEAR 2019

2018 ESTIMATED VALUES AND YIELDS

| | |
|---|---|
| 1. RES/AG | $602,884,260 |
| 2. OTHER REAL | $152,355,000 |
| 3. PUCO PERSONAL | $9,306,550 |
| 4. RES/AG NEW CONSTR. | $7,284,970 |
| 5. OTHER NEW CONSTR. | $2,052,580 |
| 6. TOTAL | $773,883,360 |

LEVIES INSIDE & OUTSIDE THE 10 MILL LIMITATION

SUBDIVISION: BRUNSWICK CITY

| FUND TYPE | PURPOSE | LAST YR. VOTED | NO.# YEARS | TAX YEAR FIRST/LAST | COLL. YEAR FIRST/LAST | FULL MILLAGE | REDUCTION RES/AG OTHER | EFFECTIVE RES/AG OTHER | RES/AG | OTHER | PUCO PERSONAL | NEW CONSTRUCTION | TOTAL |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| GENERAL FUND | | | | | | 2.30 | 0.000000<br>0.000000 | 2.300000<br>2.300000 | $1,345,000 | $339,900 | $20,800 | $20,900 | $1,726,600 |
| SPECIAL REVENUE | POLICE PENSION | | | | | 0.30 | 0.000000<br>0.000000 | 0.300000<br>0.300000 | $175,400 | $44,300 | $2,700 | $2,700 | $225,100 |
| | ROAD LEVY | 2014 | 10 | 2014/2023 | 2015/2024 | 1.20 | 0.083498<br>0.022226 | 1.099802<br>1.173329 | $643,200 | $173,400 | $10,800 | $10,100 | $837,500 |
| | | | | | | 2.60 | INSIDE MILLAGE | | $2,163,600 | $557,600 | $34,300 | $33,700 | $2,789,200 |
| | | | | | | 1.20 | OUTSIDE MILLAGE | | | | | | |
| | | | | | | 3.80 | TOTAL MILLAGE | | | | | | |
| | | | | | | | | 3.699802 | RES/AG EFFECTIVE | | | | |
| | | | | | | | | 3.773329 | OTHER EFFECTIVE | | | | |

**SCHEDULE B**

**LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**

| FUND | Maximum Rate Authorized to Be Levied | Co. Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II) |
|---|---|---|
| **GENERAL FUND:** | | |
| Current Expense Levy authorized by voters on ,20 for not to exceed years. | | |
| Current Expense Levy authorized by voters on ,20 for not to exceed years. | | |
| Current Expense Levy authorized by voters on ,20 for not to exceed years. | | |
| **Total General Fund outside 10m. Limitation.** | | |
| Road Levy authorized by voters on May 6, 2014 for not to exceed 10 years. | 1.20 | $837,500 |
| Levy authorized by voters on ,20 for not to exceed years. | | |
| Fund: Levy authorized by voters on for not to exceed years. | | |
| Fund: Levy authorized by voters on ,20 for not to exceed years. | | |
| Fund: Levy authorized by voters on ,20 for not to exceed years. | | |
| Fund: Levy authorized by voters on ,20 for not to exceed years. | | |
| THIS RESOLUTION 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 MUNICIPALITY, AND FOR THE ADDITIONAL REASON THAT THIS RESOLUTION MUST BE FILED WITH THE MEDINA COUNTY AUDITOR AS SOON AS POSSIBLE. THEREFORE, THE SAME SHALL BE IN FULL FORCE AND EFFECT FROM AND AFTER ITS PASSAGE BY THE REQUIRED NUMBER OF VOTES. | | |

and be it further

RESOLVED, That the Clerk of this Council be and he is hereby directed to certify a copy of t

Resolution to the County Auditor of Said County.

Mr./Mrs. _____ seconded the Resolution and the roll being calle

upon its adoption the vote resulted as follows:

Mr./Mrs. _____

Mr./Mrs. _____

Mr./Mrs. _____

Adopted the _____ day of _____ ,20 _____.

_____

Attest:

_____
President of Council

_____
Clerk of Council

CERTIFICATE OF COPY
ORIGINAL ON FILE

The State of Ohio, _____ County, ss.

I, _____, Clerk of the Council of the City

of _____ within and for said County, and in whose custody the Files and Records of said Council are required by the Laws of the State of Ohio to be kept, do hereby certify that the foregoing is taken and copied from the original _____

now on file, that the foregoing has been compared by me with said original document, and that the same is a true and correct copy thereof.

WITNESS my signature, this _____ day of _____, 20___

_____
Clerk of Council

No. 76-18

COUNCIL OF THE CITY OF

Brunswick

Medina County, Ohio.

RESOLUTION
ACCEPTING THE AMOUNTS AND RATES AS DETERMINED BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES AND CERTIFYING THEM TO THE COUNTY AUDITOR

(City Council)

Adopted _____, 20___

_____
Clerk of Council

Filed _____, 20____

_____
County Auditor

By _____
Deputy