BRUNSWICK CITY
FINANCE COMMITTEE

Agenda

NOVEMBER 12, 2018
6:25 PM
or immediately following Economic Development Committee
In Caucus Room

1. Discussion Items

   (a) **ORD. NO. 89-18** - An emergency ordinance to adopt the annual appropriation budget for expenditures of the City of Brunswick for the year beginning January 1, 2019 and ending December 31, 2019. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   (b) **ORD. NO. 91-18** - An emergency ordinance creating an OPWC Laurel Road Improvement Fund (#371). - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   (c) **RES. NO. 92-18** - An emergency resolution authorizing the payment of "revenue sharing" monies to the Brunswick City School District resulting from the activation of revenue sharing conditions within the City's Community Reinvestment Area (CRA). - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   (d) **ORD. NO. 93-18** - An emergency ordinance amending Section 1 of Ordinance NO.118-17 to provide for a revised allocation of municipal income tax receipts during the period from January 1, 2019 through December 31, 2019. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

2. General Discussion

3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	11/12/2018
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. 89-18** - An emergency ordinance to adopt the annual appropriation budget for expenditures of the City of Brunswick for the year beginning January 1, 2019 and ending December 31, 2019. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
BACKGROUND:	Each year and in accordance with Ohio Revised Code Section 5705.38 (A) Council is required to adopt an annual appropriation budget.
PURPOSE AND EXPLANATION:	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 required to present 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.
IMPLEMENTATION SCHEDULE:	The 2019 Budget proposal was presented and discussed with the Finance Committee and other members of Council on October 29, 2018. This budget legislation is anticipated to be moved to the November 12, 2018 Council agenda as an emergency for three readings. Recommended action for approval is requested after the third reading on December 10, 2018 with emergency. The emergency clause is considered 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 allow for a more timely and seamless transition into 2019.
FINANCIAL INFORMATION:	Schedule of Fund Appropriations - See Exhibit A - 01/01/2019 - See Exhibit A - Various - - 71669567.04
FINANCIAL SUMMARY:	The total 2018 appropriation budget for all funds (including all book internal transfers, self-insurance, agency funds, etc.) equals $71,669,567.04.

RECOMMENDED ACTION:

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

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

The 2019 Budget proposal was presented and discussed with the Finance Committee and other members of Council on October 29, 2018. This budget legislation is anticipated to be moved to the November 12, 2018 Council agenda as an emergency for three readings. Recommended action for approval is requested after the third reading on December 10, 2018 with emergency.

The emergency clause is considered 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 allow for a more timely and seamless transition into 2019.

ADDITIONAL INFORMATION: See Exhibit A.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER

By:

AN EMERGENCY ORDINANCE ADOPTING THE ANNUAL APPROPRIATION BUDGET FOR EXPENDITURES OF THE CITY OF BRUNSWICK FOR THE YEAR BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019

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

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

WHEREAS: City Council has publicly reviewed the 2019 Operating and Capital Budget and is desirous to comply with local and State Laws.

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

SECTION 1: That to provide for expenditures of the City of Brunswick, Ohio during the fiscal year beginning January 1, 2019 and ending December 31, 2019, the 2019 Operating and Capital Appropriation Budget, as attached hereto and incorporated herein as Exhibit "A", is hereby adopted.

SECTION 2: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare, and for the further reason that Ohio law prescribes time limitations on the adoption and certification of the 2019 Operating and Capital Appropriation Budget. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes.

PASSED: 1st Reading ________________
2nd Reading ________________
3rd Reading
Rules Suspended: AYES ______ NAYS _______

ADOPTED: ____________________________ AYES ______ NAYS _______

ATTEST: ____________________________
Clerk of Council
Fijabi Julien-Gallam

City of Brunswick, Ohio
Departmental Budget Worksheet
Exhibit A
For the Budget Year Ending, December 31, 2019

Fund Number	Fund Name / Department	Personal Service	Other	Total
General Fund				
001	General Fund			
	City Council	169,031.00	86,331.00	$ 255,362.00
	Mayor	95,241.00	91,496.00	$ 186,737.00
	City Manager	179,463.00	144,979.00	$ 324,442.00
	Information Technologies	158,683.00	339,471.00	$ 498,154.00
	Engineering	22,665.00	315,951.00	$ 338,616.00
	Building Department	317,900.00	219,251.00	$ 537,151.00
	Cemetery Maintenance	-	16,750.00	$ 16,750.00
	Janitorial Contract	-	21,627.00	$ 21,627.00
	City Hall Building & Grounds	16,950.00	54,515.00	$ 71,465.00
	Administrative Services	99,628.00	70,658.00	$ 170,286.00
	Economic Development	105,737.00	234,530.00	$ 340,267.00
	Animal Control	71,591.00	66,809.00	$ 138,400.00
	Law Department	178,787.00	251,219.00	$ 430,006.00
	Finance Department	239,470.00	218,270.00	$ 457,740.00
	Income Tax Department	193,910.00	209,855.00	$ 403,765.00
	Parks & Recreation Director	86,980.00	65,605.00	$ 152,585.00
	General Fund Administration	-	1,022,000.00	$ 1,022,000.00
	Planning Division/Community Development	46,714.00	31,737.00	$ 78,451.00
	Board of Building Appeals	388.00	1,206.00	$ 1,594.00
	Board of Zoning Appeals	2,724.00	5,895.00	$ 8,619.00
	Board of Civil Service	13,723.00	25,840.00	$ 39,563.00
	Board of Ethics	3,040.00	2,375.00	$ 5,415.00
	Board of Commemorative Affairs	-	21,500.00	$ 21,500.00
	General Fund Transfers / Advances	-	19,296,441.00	$ 19,296,441.00
001	Total General Fund	$ 2,002,625.00	$ 22,814,311.00	$ 24,816,936.00
Special Revenue Funds:				
110	Court Computerization Fund	10,011.00	17,690.00	$ 27,701.00
111	FEMA Grant Fund	-	-	$ -
114	Police Wages Fund	4,209,923.00	4,384,415.00	$ 8,594,338.00
115	Fire Fund	2,349,525.00	2,629,618.24	$ 4,979,143.24
117	Street Repair & Maintenance Fund	1,119,506.00	1,944,824.50	$ 3,064,330.50
118	State Highway Fund	-	128,525.00	$ 128,525.00
119	Law Enforcement Fund	-	1,000.00	$ 1,000.00
120	Brunswick Transit Alternative (BTA) Fund	-	53,000.00	$ 53,000.00
121	RLF / CDBG Fund	-	-	$ -
123	Brunswick Area Television (BAT) Fund	134,072.00	220,254.00	$ 354,326.00
127	Parks Fund	210,081.00	414,887.00	$ 624,968.00
129	Department of Justice Federal Grant Fund	-	13,114.94	$ 13,114.94
130	DUI Enforcement & Education Fund	-	7,000.00	$ 7,000.00
131	Recreation Center Fund	469,523.00	695,390.00	$ 1,164,913.00
133	Home Improvement Grant Fund (CDBG)	-	14,020.40	$ 14,020.40
Enterprise Funds:				
223	Refuse Fund	64,009.00	2,376,238.00	$ 2,440,247.00
224	Storm Water Management Fund	29,962.00	1,847,741.04	$ 1,877,703.04
Capital Improvement Funds:				
300	General Permanent Improvement Fund	-	331,300.00	$ 331,300.00
332	Road Levy Fund		2,709,720.47	$ 2,709,720.47
333	Road Improvement Fund	-	3,535,140.60	$ 3,535,140.60
334	Traffic Control Fund	-	-	$ -
335	Public Square Fund	-	-	$ -
339	Fire Improvement Fund	-	-	$ -
341	Park Improvement Fund	-	78,500.00	$ 78,500.00
347	North Carpenter Road Improvement Fund	-	10,141,618.79	$ 10,141,618.79
348	Boston Road Improvement Fund	-	93,519.24	$ 93,519.24
353	I-71 / Rt. 303 Enhancement Fund	-	(0.00)	$ (0.00)
360	Brunswick Lake Improvement Fund	-	40,575.00	$ 40,575.00

City of Brunswick, Ohio
Departmental Budget Worksheet
Exhibit A
For the Budget Year Ending, December 31, 2019

Fund Number	Fund Name / Department	Personal Service	Other	Total
367	OPWC Hadcock Rd Reconstruction Fund		-	$ -
368	OPWC Grafton Road Improvement Fund		657,046.38	$ 657,046.38
369	OPWC Center Road Resurfacing Fund		-	$ -
370	OPWC Multi Roads Improvement Fund		799,682.96	$ 799,682.96
371	OPWC Laurel Road Improvement Fund		1,227,600.00	$ 1,227,600.00
Self Insurance Fund:				
600	Self Insurance Fund	-	3,011,360.00	$ 3,011,360.00
Debt Service Funds:				
771	General Obligation Bond Retirement Fund	-	-	$ -
780	Special Assessment BRF: Grafton Phase III	-	-	$ -
781	Special Assessment BRF: South Industrial Parkway	-	108,125.00	$ 108,125.00
782	Special Assessment BRF: Laurel Road (2006)	-	43,337.50	$ 43,337.50
783	Special Assessment BRF: Brunswick Lake - Dam	-	18,948.79	$ 18,948.79
784	Special Assessment BRF: Brunswick Lake - Dredging	-	11,826.19	$ 11,826.19
Agency Funds:				
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
			Grand Total	$ 71,669,567.04

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER <u>89-18</u>

By: Mrs. Hanek, Mr. Ousley and Mr. Delsanter

AN EMERGENCY ORDINANCE ADOPTING THE ANNUAL APPROPRIATION BUDGET FOR EXPENDITURES OF THE CITY OF BRUNSWICK FOR THE YEAR BEGINNING JANUARY 1, 2019 AND ENDING DECEMBER 31, 2019

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

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

WHEREAS: City Council has publicly reviewed the 2019 Operating and Capital Budget and is desirous to comply with local and State Laws.

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

SECTION 1: That to provide for expenditures of the City of Brunswick, Ohio during the fiscal year beginning January 1, 2019 and ending December 31, 2019, the 2019 Operating and Capital Appropriation Budget, as attached hereto and incorporated herein as Exhibit "A", is hereby adopted.

SECTION 2: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare, and for the further reason that Ohio law prescribes time limitations on the adoption and certification of the 2019 Operating and Capital Appropriation Budget. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes.

PASSED: 1st Reading ________________
2nd Reading ________________
3rd Reading
Rules Suspended: AYES ______ NAYS _______

ADOPTED: ____________________________ AYES ______ NAYS _______

ATTEST: ____________________________
Clerk of Council
Fijabi Julien-Gallam, CMC

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	11/12/2018
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. 91-18** - An emergency ordinance creating an OPWC Laurel Road Improvement Fund (#371). - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
BACKGROUND:	Ohio Revised Code Section 5705.09(F) requires the City to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and The OPWC Laurel Road Improvement Fund #371 will be created and used to account for the OPWC monies, if awarded to the City of Brunswick for multi roads improvement projects as outlined in the OPWC application(s).
PURPOSE AND EXPLANATION:	Ohio Revised Code Section 5705.09(F) requires the City to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and The OPWC Laurel Road Improvement Fund #371 will be created and used to account for the OPWC monies, if awarded to the City of Brunswick for multi roads improvement projects as outlined in the OPWC application(s).
IMPLEMENTATION SCHEDULE:	The 2019 Budget proposal was presented and discussed with the Finance Committee and other members of Council on October 29, 2018. This presentation included the request to establish a new fund. This legislation and other 2019 pieces of budget legislation are anticipated to be moved to the November 12, 2018 Council agenda as an emergency for three readings. Recommended action for approval is requested on the third reading on December 10, 2018 with emergency.
FINANCIAL INFORMATION:	
FINANCIAL SUMMARY:	The establishment of a fund allows for the accounting structure to be in place if and when a State grant or loan is received for a particular project. There are no costs associated with the act of establishing a fund.

A separate piece of legislation establishing the appropriations or authorization of a contract is required.

RECOMMENDED ACTION:

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

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

The 2019 Budget proposal was presented and discussed with the Finance Committee and other members of Council on October 29, 2018. This presentation included the request to establish a new fund. This legislation and other 2019 pieces of budget legislation are anticipated to be moved to the November 12, 2018 Council agenda as an emergency for three readings. Recommended action for approval is requested on the third reading on December 10, 2018 with emergency.

The emergency and suspension clause is considered 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 allow for a timely and seamless transition into 2019.

ADDITIONAL INFORMATION: None.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER

By:

AN EMERGENCY ORDINANCE CREATING AN OPWC LAUREL ROAD IMPROVEMENT FUND (#371)

WHEREAS: Ohio Revised Code Section 5705.09(F) requires the City to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and

WHEREAS: The OPWC Laurel Road Improvement Fund #371 will be created and used to account for the OPWC monies awarded to the City of Brunswick for Laurel Road improvement projects as outlined in the OPWC application(s).

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That an OPWC Laurel Road Improvement Fund #371 is hereby created.

SECTION 2: 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 fund accounting measures be created. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes.

PASSED: 1st Reading ________________
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Rules Suspended: AYES ______ NAYS _______

ADOPTED: ____________________________ AYES ______ NAYS _______

ATTEST: ____________________________
Clerk of Council
Fijabi Julien-Gallam

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 91-18

By: Mrs. Hanek, Mr. Ousley and Mr. Delsanter

AN EMERGENCY ORDINANCE CREATING AN OPWC LAUREL ROAD IMPROVEMENT FUND (#371)

WHEREAS: Ohio Revised Code Section 5705.09(F) requires the City to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and

WHEREAS: The OPWC Laurel Road Improvement Fund #371 will be created and used to account for the OPWC monies awarded to the City of Brunswick for Laurel Road improvement projects as outlined in the OPWC application(s).

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That an OPWC Laurel Road Improvement Fund #371 is hereby created.

SECTION 2: 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 fund accounting measures be created. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes.

PASSED: 1st Reading ________________

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Rules Suspended: AYES ______ NAYS _______

ADOPTED: ____________________________ AYES ______ NAYS _______

ATTEST: ____________________________

Clerk of Council
Fijabi Julien-Gallam, CMC

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	11/12/2018
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. 92-18** - An emergency resolution authorizing the payment of "revenue sharing" monies to the Brunswick City School District resulting from the activation of revenue sharing conditions within the City's Community Reinvestment Area (CRA). - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
BACKGROUND:	The Brunswick City Council did create the Brunswick Community Reinvestment Area (CRA) and received state certification for same on February 9th, 1987; and The City of Brunswick has offered to qualifying prospect enterprises the tax incentives provided for in said CRA for the purpose of creating jobs and capital investment within the City; and Ohio Revised Code, Section 5709.82(D) states, "annually, the legislative authority of a municipal corporation shall pay to the city school district within the territory of which the exempted property is located an amount equal to fifty per cent of the difference between the amount of taxes levied and collected by the municipal corporation on the incomes of "new employees" in the calendar year ending on the day the payment is required to be made. If the amount of those taxes must be estimated at the time the payment is made, payments in subsequent years shall be adjusted to compensate for any departure of those estimates from the actual amount of those taxes; and The City has converted the 2017 estimates to actuals and have also identified four such qualifying businesses for FY 2018. The estimated 2018 payment for the four qualifying businesses along with the calculated differences of 2017 actuals versus estimates are combined into one lump sum payment.
PURPOSE AND EXPLANATION:	See background.
IMPLEMENTATION SCHEDULE:	Recommended passage on second reading so that timely payment can be made.
FINANCIAL INFORMATION:	Income Tax Revenue Sharing Payment 2018 - - General Fund - 001-0880-53209 - - 111959.58

FINANCIAL SUMMARY:

RECOMMENDED ACTION:

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

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

The emergency and suspension clauses after two readings will allow the Finance Department to get this payment request into the first payment payment batch of December 2018. Calculations for this payment cannot occur until after all W-2s are reconciled to business withholding accounts.

ADDITIONAL INFORMATION: If the amount is estimated at the time the payment is made, payments in subsequent years shall be adjusted to compensate for any departure of those estimates from the actual amount of those taxes.

Tax Information is confidential and protected according to Ohio Revised Code Section 718.

CITY OF BRUNSWICK, OHIO
RESOLUTION NO.

BY:

AN EMERGENCY RESOLUTION AUTHORIZING THE PAYMENT OF "REVENUE SHARING" MONIES TO THE BRUNSWICK CITY SCHOOL DISTRICT RESULTING FROM THE ACTIVATION OF REVENUE SHARING CONDITIONS WITHIN THE CITY'S COMMUNITY REINVESTMENT AREA (CRA).

WHEREAS: The Brunswick City Council did create the Brunswick Community Reinvestment Area (CRA) and received state certification for same on February 9th, 1987; and

WHEREAS: The City of Brunswick has offered to qualifying prospect enterprises the tax incentives provided for in said CRA for the purpose of creating jobs and capital investment within the City; and

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

WHEREAS: The City has calculated the difference between the 2017 actuals and estimates and also identified and estimated the 2018 amounts for four such qualifying businesses.

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

SECTION 1: That this Council does hereby authorize the Director of Finance to draw a check on the General Fund of the City of Brunswick in the amount of **$111,959.58** made payable to the Brunswick City Schools.

SECTION 3: That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety or welfare, and for the additional reason to ensure timely payment but also allow enough time to calculate the most accurate estimate for the 2018 year. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes or from the earliest time allowed by law.

PASSED: 1st Reading___
2nd Reading__
3rf Reading___

Rules Suspended: AYES __NAYS ___

ADOPTED: __________________________ AYES __ NAYS ___

ATTEST: _________________________
Clerk of Council
Fijabi Julien-Gallam

CITY OF BRUNSWICK, OHIO
RESOLUTION NO. 92-18

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

AN EMERGENCY RESOLUTION AUTHORIZING THE PAYMENT OF "REVENUE SHARING" MONIES TO THE BRUNSWICK CITY SCHOOL DISTRICT RESULTING FROM THE ACTIVATION OF REVENUE SHARING CONDITIONS WITHIN THE CITY'S COMMUNITY REINVESTMENT AREA (CRA).

WHEREAS: The Brunswick City Council did create the Brunswick Community Reinvestment Area (CRA) and received state certification for same on February 9th, 1987; and

WHEREAS: The City of Brunswick has offered to qualifying prospect enterprises the tax incentives provided for in said CRA for the purpose of creating jobs and capital investment within the City; and

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

WHEREAS: The City has calculated the difference between the 2017 actuals and estimates and also identified and estimated the 2018 amounts for four such qualifying businesses.

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

SECTION 1: That this Council does hereby authorize the Director of Finance to draw a check on the General Fund of the City of Brunswick in the amount of **$111,959.58** made payable to the Brunswick City Schools.

SECTION 3: That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety or welfare, and for the additional reason to ensure timely payment but also allow enough time to calculate the most accurate estimate for the 2018 year. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes or from the earliest time allowed by law.

PASSED: 1st Reading___
2nd Reading__
3rf Reading___

Rules Suspended: AYES __NAYS ___

ADOPTED: __________________________ AYES __ NAYS ___

ATTEST: _________________________
Clerk of Council
Fijabi Julien-Gallam, CMC

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE: 11/12/2018

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. 93-18** - An emergency ordinance amending Section 1 of Ordinance NO.118-17 to provide for a revised allocation of municipal income tax receipts during the period from January 1, 2019 through December 31, 2019. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

BACKGROUND: Per Codified Ordinance Section 880.01 (e) Council is required to pass an Ordinance when amending the distribution of municipal income taxes to various funds. Generally this process occurs at the beginning of the year when the new annual appropriation measure is being considered or “as needed” . The estimated income tax collections and distribution of net income taxes as written have also been set to comply with the levy language of the City’s two income tax specific safety levies in place for 2019.

PURPOSE AND EXPLANATION: In accordance with Section 880.01 (e) of the Brunswick Codified Ordinances, this Council will be required to pass ordinances from time to time to provide for the allocation of income tax receipts as required and permitted by Section 880.01; and

City Council has determined that the allocation formula during the period from January 1, 2019 through December 31, 2019, should maximize the amounts provided for municipal services and improvements; and

In order to carry out that purpose subject to and consistent with the requirements of Section 880.01 of the Codified Ordinances, this Council has determined that it is necessary to amend Section 1 of Ordinance No. 118-17;

IMPLEMENTATION SCHEDULE: The proposed 2019 income tax allocation draft legislation and 2019 appropriation budget was presented and discussed with the Finance Committee and other members of Council on October 29, 2018. This 2019 income tax allocation legislation is anticipated to be moved to the November 12, 2018 Council agenda for three readings as an emergency. Recommended action for approval is requested after the third reading on December 10, 2018. The emergency clause is considered 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 allow for a more seamless transition into 2019.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: This piece of legislation adopts the distribution requirements for municipal income taxes and imposes a ceiling or maximum of income tax dollars that can be received in specifically listed funds. The estimated income tax collections and distribution of net income taxes as written have also been set to comply with the levy language of the City's two income tax specific safety levies. Note: The actual income taxes received ultimately relate to the fiscal impact. Actual income tax receipt amounts will become known at the completion and closure of the fiscal year.

RECOMMENDED ACTION:

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

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

The proposed 2019 income tax allocation draft legislation and 2019 appropriation budget was presented and discussed with the Finance Committee and other members of Council on October 29, 2018. This 2019 income tax allocation legislation is anticipated to be moved to the November 12, 2018 Council agenda for three readings as an emergency. Recommended action for approval is requested after the third reading on December 10, 2018. The emergency clause is considered 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 allow for a more seamless transition into 2019.

ADDITIONAL INFORMATION: None.

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER

By:

AN EMERGENCY ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 118-17 TO PROVIDE FOR A REVISED ALLOCATION OF MUNICIPAL INCOME TAX RECEIPTS DURING THE PERIOD FROM JANUARY 1, 2019 THROUGH DECEMBER 31, 2019

WHEREAS: In accordance with Section 880.01(e) of the City of Brunswick Codified Ordinances, this Council is required to pass Ordinances from time to time to provide for the allocation of income tax receipts as required and permitted by Codified Ordinance Section 880.01; and

WHEREAS: This Council has determined that the allocation formula during the period from January 1, 2019 through December 31, 2019 should maximize the amounts provided for municipal services and improvements; and

WHEREAS: In order to carry out such purpose, subject to and consistent with the requirements of Section 880.01 of the Codified Ordinances, this Council has determined that it is necessary to amend Section 1 of Ordinance No. 118-17;

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

SECTION 1: That Section 1 of Ordinance No. 118-17, adopted on December 11, 2017, be and is hereby amended to read as follows:

"SECTION 1. Subject to and consistent with the provisions of Section 880.01 of the Codified Ordinances, during the period from January 1, 2019 through December 31, 2019, the income tax receipts collected under the provisions of Chapter 880 of the Codified Ordinances each month, after provision for costs of administering and enforcing the provisions of that Chapter, shall be allocated to and deposited in or transferred to the following funds in the following percentage allocations notwithstanding the tax year to which they are attributable, at the close of each month:

Fund	Allocation
Police Fund	49.25%
Fire Fund	26.50%
Street Repair & Maintenance Fund	7.50%
BTA Fund	0.25%
Parks Fund	3.50%
Capital Improvement Fund	3.25%
General Fund	9.75%

; provided that when amounts allocated to a fund reach the designated annual maximum for that fund for 2019 set forth below, no additional income tax receipts will be deposited into that fund in 2019. Any amounts in excess of such maximum allocations shall be allocated to the General Fund.

The annual maximum allocations for the various funds for 2019 shall be as follows:

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER

Fund	Maximum Allocation
Police Fund	$7,550,000
Fire Fund	$4,600,000
Street Repair & Maintenance Fund	$1,275,000
BTA Fund	$15,000
Parks Fund	$580,000
Capital Improvement Fund	No Limit
General Fund	No Limit

This Council finds and determines that, based on the City's estimated income tax receipts for 2019, the allocation percentages and maximum allocations set forth in this Section are consistent with the requirements of paragraphs (b), (c) and (d) of Section 880.01 of the Codified Ordinances. This Council shall act promptly to revise the foregoing allocation percentages and or maximum allocations if, as and when such revisions are necessary to ensure continuing compliance with the requirements of Section 880.01 of the Codified Ordinances.

The Finance Director/Income Tax Administrator shall provide Council with monthly financial reports reflecting amounts of the prior month's allocations to the various funds and year to date allocations to the various funds and confirming the City's continuing compliance with the requirements of Section 880.01 of the Codified Ordinances.

SECTION 2: That Section 1 of Ordinance No. 118-17, as adopted on December 11, 2017, be and is hereby repealed.

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

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

PASSED: 1st Reading ________________
2nd Reading ________________
3rd Reading ________________

ADOPTED: ____________________________ AYES _______ NAYS ________

ATTEST: ____________________________
Clerk of Council
Fijabi Julien-Gallam

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER 93-18

By: Mrs. Hanek, Mr. Ousley and Mr. Delsanter

AN EMERGENCY ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 118-17 TO PROVIDE FOR A REVISED ALLOCATION OF MUNICIPAL INCOME TAX RECEIPTS DURING THE PERIOD FROM JANUARY 1, 2019 THROUGH DECEMBER 31, 2019

WHEREAS: In accordance with Section 880.01(e) of the City of Brunswick Codified Ordinances, this Council is required to pass Ordinances from time to time to provide for the allocation of income tax receipts as required and permitted by Codified Ordinance Section 880.01; and

WHEREAS: This Council has determined that the allocation formula during the period from January 1, 2019 through December 31, 2019 should maximize the amounts provided for municipal services and improvements; and

WHEREAS: In order to carry out such purpose, subject to and consistent with the requirements of Section 880.01 of the Codified Ordinances, this Council has determined that it is necessary to amend Section 1 of Ordinance No. 118-17;

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

SECTION 1: That Section 1 of Ordinance No. 118-17, adopted on December 11, 2017, be and is hereby amended to read as follows:

"SECTION 1. Subject to and consistent with the provisions of Section 880.01 of the Codified Ordinances, during the period from January 1, 2019 through December 31, 2019, the income tax receipts collected under the provisions of Chapter 880 of the Codified Ordinances each month, after provision for costs of administering and enforcing the provisions of that Chapter, shall be allocated to and deposited in or transferred to the following funds in the following percentage allocations notwithstanding the tax year to which they are attributable, at the close of each month:

Fund	**Allocation**
Police Fund	49.25%
Fire Fund	26.50%
Street Repair & Maintenance Fund	7.50%
BTA Fund	0.25%
Parks Fund	3.50%
Capital Improvement Fund	3.25%
General Fund	9.75%

; provided that when amounts allocated to a fund reach the designated annual maximum for that fund for 2019 set forth below, no additional income tax receipts will be deposited into that fund in 2019. Any amounts in excess of such maximum allocations shall be allocated to the General Fund.

The annual maximum allocations for the various funds for 2019 shall be as follows:

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER 93-18

Fund	**Maximum Allocation**
Police Fund	$7,550,000
Fire Fund	$4,600,000
Street Repair & Maintenance Fund	$1,275,000
BTA Fund	$15,000
Parks Fund	$580,000
Capital Improvement Fund	No Limit
General Fund	No Limit

This Council finds and determines that, based on the City's estimated income tax receipts for 2019, the allocation percentages and maximum allocations set forth in this Section are consistent with the requirements of paragraphs (b), (c) and (d) of Section 880.01 of the Codified Ordinances. This Council shall act promptly to revise the foregoing allocation percentages and or maximum allocations if, as and when such revisions are necessary to ensure continuing compliance with the requirements of Section 880.01 of the Codified Ordinances.

The Finance Director/Income Tax Administrator shall provide Council with monthly financial reports reflecting amounts of the prior month's allocations to the various funds and year to date allocations to the various funds and confirming the City's continuing compliance with the requirements of Section 880.01 of the Codified Ordinances.

SECTION 2: That Section 1 of Ordinance No. 118-17, as adopted on December 11, 2017, be and is hereby repealed.

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

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

PASSED: 1st Reading _______________
2nd Reading _______________
3rd Reading _______________

ADOPTED: ___________________________ AYES ______ NAYS _______

ATTEST: ___________________________

Clerk of Council
Fijabi Julien-Gallam, CMC