BRUNSWICK CITY
FINANCE COMMITTEE

Agenda

MAY 6, 2019
6:30 PM
In Caucus Room

1. Discussion Items

   (a) ORD. NO. - An emergency ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2020 through December 31, 2020 - 1st Reading (To be brought from Finance Committee, Administration/Todd Fischer)

   (b) ORD. NO. - An emergency ordinance adopting the credit card account policy of the City of Brunswick - 1st Reading (To be brought from Finance Committee, Administration/Todd Fischer)

   (c) RES. NO. - An emergency resolution authorizing the City Manager to enter into a commercial card account agreement with Huntington National Bank - 1st Reading (To be brought from Finance Committee, Administration/Todd Fischer)

2. General Discussion

3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	5/6/2019
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 authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2020 through December 31, 2020 - 1st Reading (To be brought from Finance Committee, Administration/Todd Fischer)
BACKGROUND:	In order to comply with the Ohio Revised Code Section 5705 the City must annually adopt a tax budget and submit the tax budget to the County Budget Commission in July. This process is audited under the direction of the Auditor of State for compliance each year.
PURPOSE AND EXPLANATION:	This Ordinance would adopt the 2020 tax budget and allow it to be submitted in a timely fashion to the County Budget Commission. This will allow the County Auditor to formalize next year's property tax revenue estimates that are necessary to begin the City's annual appropriation budget process. The property tax estimates are expected to be released by fall of 2019.
IMPLEMENTATION SCHEDULE:	Recommended time schedule is for 3 readings with emergency clause. Anticipated passage is anticipated to be June 10, 2019.
FINANCIAL INFORMATION:	
FINANCIAL SUMMARY:	
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?

Recommend approval as an emergency with three readings in order to allow for compliance with the filing requirements of the Ohio Revised Code, allow for timely property tax estimates from the County and allow for the daily operations of the City of Brunswick to continue without interruptions.

ADDITIONAL INFORMATION: The Finance Director signed the submitted tax budget to indicate the document has been vetted through the Finance Department's review and process. It was also signed as a result of the agenda software process and official minute record as it cannot be changed once the agenda is set. The Finance Director's signature is in draft form until Council formally adopts the Tax Budget by legislation. If Council does not adopt the tax budget by legislation, this document shall simply remain as a draft.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER

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

AN EMERGENCY ORDINANCE AUTHORIZING AND ADOPTING THE PROPOSED TAX BUDGET FOR THE CITY OF BRUNSWICK, OHIO FOR THE YEAR BEGINNING JANUARY 1, 2020 THROUGH DECEMBER 31, 2020

WHEREAS: The State statute requires that the legislative authority of the City of Brunswick submit to the County Budget Commission a proposed tax budget for the City.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That the attached Tax Budget is hereby authorized and adopted as the Tax Budget for the City of Brunswick for the year beginning January 1, 2020 and ending December 31, 2020.

SECTION 2: That the Finance Director is hereby directed to transcribe this tax budget and all other information required to the official budget form prescribed by the County of Medina, Ohio.

SECTION 3: 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 additional reason that the State statue prescribes time limitation on the adoption and certification of this 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_______________________

ADOPTED: _________________ AYES ___________ NAYS ___________

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

City of Brunswick
Medina County, Ohio
June 10, 2019

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of Medina County:

The following Budget for the budget year beginning January 1, 2020 has been adopted by Council and is herewith submitted for consideration of the Budget Commission.

Signed : Todd R Fischer
Finance Director, City of Brunswick

Schedule A

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

For Municipal Use			For Budget Commission Use		For County Auditor Use	
FUND	BUDGET YEAR AMOUNT REQUEST OF BUDGET COMM. INSIDE / OUTSIDE		BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION	BUDGET YEAR TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED INSIDE 10 MILL LIMIT BUDGET YEAR	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED OUTSIDE 10 M. LIMIT BUDGET YEAR
	1		2	3	4	5
GOVERNMENTAL FUNDS.						
GENERAL FUND	$ 1,730,400	*				
SPECIAL REVENUE FUNDS:						
FIRE FUND						
POLICE FUND - POLICE PENSION	225,600	*				
ROAD LEVY FUND	837,200	*				
PROPRIETARY FUNDS						
DEBT SERVICE FUNDS:						
GENERAL OBLIGATION	$ -					
FIDUCIARY FUNDS						
TOTAL ALL FUNDS	$ 2,793,200	*	$ -	$ -	$ -	$ -

* Includes homestead and rollback amounts since the County includes these amounts in the Certificate of Estimated Resources. However, the City separately reports Homestead and Rollback amounts as intergovernmental revenue (not as tax revenue) on its financial reports pursuant to Auditor of State/GASB requirements. The above tax estimates match the County Auditor's estimated tax revenue on the February 15, 2019 Certificate of Estimated Resources. Porperty tax revenue estimates for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2019.

Note: The above also excludes any additional property taxes that may be passed by the voters subsequent to this tax budget submission.

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to be Levied	Tax Year County Auditor's Estimate of Yield of Levy (Carry to schedule A, column 3)
GENERAL FUND:		
Current Expense Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section _________, R.C.		
Current Expense Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section _________, R.C.		
Current Expense Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section _________, R.C.		
Current Expense Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section _________, R.C.		
Current Expense Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section _________, R.C.		
TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION	-	-
SPECIAL LEVY FUNDS:		
Road Levy Capital Improvement Fund, Levy authorized by voters on 05/06/2014, not to exceed 10 years. Authorized purposes under Section 5705.19 (G), R.C.	1.2 mills	837,200 **
________________ Fund, Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section _________, R.C.		
________________ Fund, Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section _________, R.C.		
________________ Fund, Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section _________, R.C.		
________________ Fund, Levy authorized by voters on ____ / ____ / ____, not to exceed ________ years. Authorized under Section _________, R.C.		
TOTAL SPECIAL LEVY FUNDS:	-	837,200
TOTAL ALL FUNDS	$ -	$ 837,200

** Agrees to the amount listed on the County Auditor's Certificate of Estimated Resources dated February 15, 2019. Tax revenue estimate for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2019.

MEDINA COUNTY
BUDGET
OF

CITY OF BRUNSWICK

FOR FISCAL YEAR
BEGINNING JANUARY 1, 2020

________________________, 20 __ __

____
County Auditor

____
Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2020, IN BRUNSWICK CITY / VILLAGE

TAX VALUATION: $ ____________

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION		
County		
Township		
School		
Village		
City		
State		
TOTAL	-	-
LEVIES OUTSIDE 10 MILL LIMITATION		
County		
Township		
School		
Village		
City		
State		
TOTAL	-	-
TOTAL LEVY FOR ALL PURPOSES	$ -	$ -

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of Medina County, Ohio, hereby makes the following Official Certificate of Estimated Resources

Resources for the City of Brunswick for the Budget Year beginning: January 1, **2020**

FUND	Estimated Unencumbered Balance January 1, 2020	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE:							
General Fund	10,454,512	1,514,634	-	500,000	215,766	23,405,667	36,090,579
Special Revenue Funds	16,612,646	197,533	-	-	28,067	19,842,349	36,680,595
Debt Service Funds	1,223,530	-	-	-	-	72,429	1,295,959
Capital Project Funds	10,992,633	814,390	-	-	22,810	4,278,635	16,108,468
INTERNAL SERVICE FUND	306,262	-	-	-	-	3,312,496	3,618,758
PROPRIETARY FUND TYPE:							
Enterprise Funds	3,297,889	-	-	-	-	3,954,961	7,252,850
FIDUCIARY FUND TYPE:							
Trust and Agency Funds	314,088	-	-	-	-	730,000	1,044,088
TOTAL ALL FUNDS	$ 43,201,560	$ 2,526,557	$ -	$ 500,000	$ 266,643	$ 55,596,537	$ 102,091,297

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amounts approved for each fund must govern the amount of appropriation from such fund.

DATE _______________, 20 ____

____

______________________________ Budget Commission

____

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

FUND	Estimated Unencumbered Balance January 1, 2020	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE:							
GENERAL FUND	10,454,512	1,514,634	-	500,000	215,766	23,405,667	36,090,579
General Fund	10,454,512	1,514,634	-	500,000	215,766	23,405,667	36,090,579
SPECIAL REVENUE FUNDS:							
Court Fees Fund	28,655	-	-	-	-	28,500	57,155
FEMA Grant Fund	-	-	-	-	-	-	-
Police Fund	5,577,842	197,533	-	-	28,067	8,470,662	14,274,104
Fire Fund	3,872,161	-	-	-	-	5,369,000	9,241,161
Street Repair & Maintenance Fund	3,822,959	-	-	-	-	3,668,453	7,491,412
State Highway Fund	361,292	-	-	-	-	187,939	549,231
Law Enforcement Trust Fund	19,842	-	-	-	-	200	20,042
Brunswick Transit Alternative Fund	754,476	-	-	-	-	15,000	769,476
RLF CDBG Fund	-	-	-	-	-	-	-
Brunswick Area Television Fund	655,294	-	-	-	-	417,319	1,072,613
Parks Fund	921,417	-	-	-	-	620,800	1,542,217
DOJ Federal Grant Fund	-	-	-	-	-	10,000	10,000
Enforcement & Education	14,657	-	-	-	-	3,250	17,907
Recreation Center Fund	572,545	-	-	-	-	1,051,226	1,623,771
CHIP (HOME) Fund	11,506	-	-	-	-	-	11,506
TOTAL SPECIAL REVENUE FUNDS	16,612,646	197,533	-	-	28,067	19,842,349	36,680,595
DEBT SERVICE FUNDS:							
General Obligation Debt Fund	1,150,537	-	-	-	-	-	1,150,537
S.A. Grafton Phase III Improvement Fund	-	-	-	-	-	-	-
S.A. South Industrial Park Improvement Fund	44,664	-	-	-	-	-	44,664
S.A. Laurel Road Improvement Fund (2006)	12,944	-	-	-	-	42,358	55,302
S. A. Bruns Lake - Dam Improvement Fund	8,169	-	-	-	-	18,513	26,682
S. A. Bruns Lake - Dredging Improvement Fund	7,216	-	-	-	-	11,558	18,774
TOTAL DEBT SERVICE FUNDS	1,223,530	-	-	-	-	72,429	1,295,959
CAPITAL PROJECT FUNDS:							
CDBG Fund	-	-	-	-	-	-	-
Capital Project Improvement Fund	4,381,429	-	-	-	-	1,380,635	5,762,064
Road Levy Improvement Fund	130,842	814,390	-	-	22,810	830,000	1,798,042
Road Capital Improvement Fund	4,821,641	-	-	-	-	2,018,000	6,839,641
Traffic Control Improvement Fund	3,125	-	-	-	-	-	3,125
Public Square Improvement Fund	12,298	-	-	-	-	-	12,298
City Hall Expansion/Improvement Fund	463	-	-	-	-	-	463
Fire Improvement Fund	79,618	-	-	-	-	-	79,618
Parks City-Wide Improvement Fund	452,328	-	-	-	-	50,000	502,328
Ohio Environ Improv Program Fed Grant Fund	-	-	-	-	-	-	-
North Carpenter Road Improvement Fund	-	-	-	-	-	-	-
Boston Road Improvement Fund	431,340	-	-	-	-	-	431,340
I-71 / Route 303 Enhancement Fund	3,895	-	-	-	-	-	3,895
Brunswick Lake Improvement Fund	672,376	-	-	-	-	-	672,376
OPWC Grafton Road Imp. Fund	3,278	-	-	-	-	-	3,278
OPWC Center Road Imp. Fund	-	-	-	-	-	-	-
OPWC Multi Roads Imp. Fund	-	-	-	-	-	-	-
OPWC Laurel Road Imp. Fund	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS	10,992,633	814,390	-	-	22,810	4,278,635	16,108,468
INTERNAL SERVICE FUNDS:							

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

FUND	Estimated Unencumbered Balance January 1, 2020	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
Internal Service Fund	306,262	-	-	-	-	3,312,496	3,618,758
INTERNAL SERVICE FUNDS	306,262	-	-	-	-	3,312,496	3,618,758
ENTERPRISE FUNDS:							
Storm Water Management Fund	1,954,480	-	-	-	-	1,285,791	3,240,271
Refuse Fund	1,343,409	-	-	-	-	2,669,170	4,012,579
TOTAL ENTERPRISE FUNDS	3,297,889	-	-	-	-	3,954,961	7,252,850
TRUST AND AGENCY FUNDS							
Recreation Programs Fund	1,030	-	-	-	-	-	1,030
General Trust Fund	224,127	-	-	-	-	550,000	774,127
Unclaimed Money Fund	50,128	-	-	-	-	20,000	70,128
Twelve Step Recovery Fund	-	-	-	-	-	-	-
Family Violence Program Fund	3,307	-	-	-	-	-	3,307
Flex Spending Plan Fund	32,779	-	-	-	-	140,000	172,779
Non-Residential 3% Assessment	2,151	-	-	-	-	10,000	12,151
Residential 1% Assessment	566	-	-	-	-	10,000	10,566
TOTAL TRUST AND AGENCY FUNDS	314,088	-	-	-	-	730,000	1,044,088
TOTAL ESTIMATED RESOURCES (memorandum Only)	$ 43,201,560	$ 2,526,557	$ -	$ 500,000	$ 266,643	$ 55,596,537	$ 102,091,297

FUND NAME : GENERAL FUND
FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT 1

This Exhibit is to be used for the General Fund Only

DESCRIPTION 1	2017 ACTUAL 2	2018 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2019 4	BUDGET YEAR ESTIMATED FOR 2020 5
REVENUES:				
Local Taxes:				
General Property Tax - Real Estate	$ 1,507,168	$ 1,533,080	$ 1,514,634	$ 1,514,634
Tangible Personal Property Tax	$ -	$ -	$ -	$ -
Municipal Income Tax	17,147,842	18,304,294	19,363,087	19,657,324
Other Local Taxes - Police Pension	-	-	-	-
Total Local Taxes	$ 18,655,010	$ 19,837,374	$ 20,877,721	$ 21,171,958
Intergovernmental Revenues:				
State Shared Taxes & Permits:				
Local Government	503,456	523,922	524,421	500,000
Estate Tax	1,481			
Cigarette Tax	1,108	1,067	1,100	1,100
Lodging Tax	21,298	22,517	35,000	35,000
Liquor and Beer Permits	28,373	26,252	28,000	28,000
Deregulation - Municipal Income Tax	23,938	49,097	25,000	30,000
Deregulation - Property Tax	-	-		
Property Tax Allocation - Rollback	215,242	217,829	215,766	$ 215,766
Immobilization	-	-		-
Personal Property Tax Exemption			-	-
Other Charges for Services - Govt Only	-	775	-	
Other State Shared Taxes and Permits		31,764		-
Total State Shared Taxes and Permits	$ 794,896	$ 873,223	$ 829,287	$ 809,866
Grants or Aid				
Federal Grants	-	-	-	-
Other Grants or Aid	46,100		-	-
Total Grants or Aid	46,100	-	-	-
Total Intergovernmental Revenues	$ 840,996	$ 873,223	$ 829,287	$ 809,866
Special Assessments - Weeds	68,631	46,719	50,000	50,000
Charges for Services				
Fees/Lease Income	14,580	19,610	13,850	11,350
Cemetery	1,800	1,450	2,000	2,000
Dispatch	-	-	-	-
Senior Activities	-	-	-	-
Total Charges for Services	$ 16,380	$ 21,060	$ 15,850	$ 13,350
Fines, Licenses, and Permits	1,088,319	815,263	893,064	939,035
Interest Earnings	372,270	661,104	672,020	725,000
Miscellaneous - Miscellaneous	5,087	7,003	4,300	4,300
Other Financing Sources:				
Transfers	192,500	255,800	115,006	125,000
Advances	1,586,795	800,000	1,724,213	1,797,558
Total Other Financing Sources	$ 1,779,295	$ 1,055,800	$ 1,839,219	$ 1,922,558
TOTAL REVENUE	$ 22,825,988	$ 23,317,546	$ 25,181,461	$ 25,636,067

FUND NAME : GENERAL FUND
FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT 2

This Exhibit is to be used for the General Fund Only

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	BUDGET YEAR ESTIMATED FOR 2018	FORECASTED 2019
1	2	2	4	5
EXPENDITURES:				
Security of Persons & Property**				
Personal Services	$ 61,901	$ 62,678	$ 71,591	$ 73,739
Benefits & Insurance	44,034	43,028	52,919	58,186
Contractual Services	943	1,068	3,750	3,863
Supplies & Materials	1,238	2,405	5,000	5,150
Capital Outlay	-	-	-	-
Total Security of Persons & Property	108,116	109,179	133,260	140,937
Public Health Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services - Cemetery	9,764	10,305	16,600	16,600
Supplies & Materials	80	25	150	150
Capital Outlay	-	-	-	-
Total Public Health Services	$ 9,844	$ 10,330	$ 16,750	$ 16,750
Leisure Time Activities				
Personal Services	81,895	84,270	86,980	89,589
Benefits & Insurance	52,117	53,176	63,223	69,545
Contractual Services	809	948	1,200	1,236
Supplies & Materials	-	-	150	155
Capital Outlay	-	-	400	-
Total Leisure Time Activities	$ 134,821	$ 138,394	$ 151,953	$ 160,525
Community Environment				
Personal Services	422,377	423,938	497,210	510,579
Benefits & Insurance	204,453	181,526	261,282	282,659
Contractual Services	312,155	240,078	517,892	533,407
Supplies & Materials	14,247	61,852	24,860	25,613
Capital Outlay	2,774	25,947	8,500	21,350
Total Community Environment	$ 956,006	$ 933,341	$ 1,309,744	$ 1,373,608
Basic Utility Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	$ -	$ -	$ -	$ -

FUND NAME : GENERAL FUND
FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT 2

DESCRIPTION	2017 ACTUAL	2018 ACTUAL	BUDGET YEAR ESTIMATED FOR 2018	FORECASTED 2019
1	2	2	4	5
(Expenditures Continued)				
Transportation				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Transportation	$ -	$ -	$ -	$ -
General Government				
Personal Services	1,172,813	1,236,739	1,364,059	1,376,931
Benefits & Insurance	644,136	645,816	865,193	896,989
Contractual Services	951,465	927,352	1,390,501	1,399,650
Supplies & Materials	51,124	28,063	53,175	54,719
Capital Outlay	84,887	86,344	173,600	95,720
Total General Government	$ 2,904,425	$ 2,924,314	$ 3,846,528	$ 3,824,009
Debt Service				
Redemption of Principal	-	-	-	-
Interest	-	-	-	-
Other - Debt Service	-	-	-	-
Total Debt Service	$ -	$ -	$ -	$ -
Other Uses of Funds				
Transfers / Advances Out	17,947,207	19,072,596	19,745,830	20,106,100
Contingencies	-	-	-	-
Other Uses of Funds	-	-	-	-
Total Other Uses of Funds	$ 17,947,207	$ 19,072,596	$ 19,745,830	$ 20,106,100
TOTAL EXPENDITURES	$ 22,060,419	$ 23,188,154	$ 25,204,065	$ 25,621,930
Revenues Over / (Under) Expenditures	765,569	129,392	(22,604)	14,137
Beginning Fund Balance	10,056,863	10,822,432	10,477,117	10,454,513
Ending Cash Fund Balance	10,822,432	10,951,824	10,454,513	10,468,650
Estimated Encumbrances (outstanding at year end)		474,707	-	-
Estimated Ending Unencumbered Fund Balances	$ 10,822,432	$ 10,477,117	$ 10,454,513	$ 10,468,650

EXHIBIT 2

FUND NAME : GENERAL BOND RETIREMENT FUND
FUND TYPE/CLASSIFICATION : DEBT SERVICE FUND
This Exhibit is to be used for the General Bond Retirement Fund Only

DESCRIPTION 1	2017 ACTUAL 2	2018 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2019 4	FORECASTED 2020 5
REVENUES:				
Local Taxes:				
General Property Tax - Real Estate	$ -	$ -	$ -	$ -
Tangible Personal Property Tax	-	-	-	-
Municipal Income Tax	-	-	-	-
Total Local Taxes	$ -	$ -	$ -	$ -
Intergovernmental				
Rollback	-	-	-	-
Total Intergovernmental	$ -	$ -	$ -	$ -
Other Financing Sources:				
Bond Proceeds	-	-	-	-
Premium on Note Sale	-	-	-	-
Miscellaneous	-	-	-	-
Total Other Financing Sources	$ -	$ -	$ -	$ -
Other Financing Sources:				
Transfers In	-	-	-	-
Total Other Financing Sources	$ -	$ -	$ -	$ -
TOTAL REVENUE	$ -	$ -	$ -	$ -
EXPENDITURES:				
General Government				
Auditor / Treasurer Fees	-	-	-	-
Legal Fees/Cost of Issuance	-	-	-	-
Total General Government	$ -	$ -	$ -	$ -
Debt Service				
Bond and Note Principal Payment	-	-	-	-
Bond and Notes Interest Payment	-	-	-	-
Total Debt Service	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -
Revenues Over / (Under) Expenditures	-	-	-	-
Beginning Unencumbered Balance	1,150,537	1,150,537	1,150,537	1,150,537
Ending Cash Fund Balance	1,150,537	1,150,537	1,150,537	1,150,537
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balances	$ 1,150,537 *	$ 1,150,537 *	$ 1,150,537 *	$ 1,150,537 *

*Since 2013, all storm water debt has been paid from the Storm Water Enterprise Fund. The City's current debt service plan is to provide a dedicated funding source that can be available for larger capital improvement projects and related debt obligations. Currently this fund's balance is informally earmarked for future debt service if needed for future major road projects or building improvements for 2020 and beyond. Project discussions are ongoing.

EXHIBIT 3

FUND	Estimated Unencumbered Balance January 1, 2020	Budget Year Estimated Receipts	Total Available for Expenditures	BUDGET YEAR EXPENDITURES AND ENCUMBRANCES Personal Service	Other	Total	Estimated Unencumbered Balance December 31, 2020
GOVERNMENTAL FUND TYPE:							
SPECIAL REVENUE FUNDS:							
Court Fees Fund	28,655	28,500	57,155	10,311	18,575	28,886	28,269
FEMA Grant Fund	-	-	-	-	-	-	-
Police Fund	5,577,842	8,696,262	14,274,104	4,336,221	4,492,397	8,828,618	5,445,486
Fire Fund	3,872,161	5,369,000	9,241,161	2,413,228	2,711,682	5,124,910	4,116,251
Street Repair & Maintenance Fund	3,822,959	3,668,453	7,491,412	1,153,091	2,733,582	3,886,673	3,604,739
State Highway Fund	361,292	187,939	549,231	-	193,140	193,140	356,091
Law Enforcement Trust Fund	19,842	200	20,042	-		-	20,042
Brunswick Transit Alternative Fund	754,476	15,000	769,476	-	53,000	53,000	716,476
RLF CDBG Fund	-	-	-	-	-	-	-
Brunswick Area Television Fund	655,294	417,319	1,072,613	139,540	229,491	369,031	703,582
Parks Fund	921,417	620,800	1,542,217	216,383	430,112	646,495	895,722
DOJ Grant Fund	-	10,000	10,000	-	10,000	10,000	-
Enforcement & Education	14,657	3,250	17,907	-	3,250	3,250	14,657
Recreation Center Fund	572,545	1,051,226	1,623,771	483,609	717,484	1,201,093	422,678
CHIP (HOME) Fund	11,506	-	11,506	-	-	-	11,506
TOTAL SPECIAL REVENUE FUNDS	16,612,646	20,067,949	36,680,595	8,752,384	11,592,713	20,345,096	16,335,499
DEBT SERVICE FUNDS							
General Obligation Debt Fund	1,150,537	-	1,150,537	-	-	-	1,150,537
S.A. Grafton Phase III Improvement Fund	-	-	-	-	-	-	-
S.A. South Industrial Park Improvement Fund	44,664	-	44,664	-	44,664	44,664	-
S.A. Laural Road (2006) Improvement Fund	12,944	42,358	55,302	-	41,763	41,763	13,539
S.A. Bruns Lake - Dam Improvement Fund	8,169	18,513	26,682	-	18,949	18,949	7,733
S.A. Bruns Lake - Dredging Improvement Fund	7,216	11,558	18,774	-	11,826	11,826	6,948
TOTAL DEBT SERVICE FUNDS	1,223,530	72,429	1,295,959	-	117,202	117,202	1,178,757
CAPITAL PROJECT FUNDS:							
CDBG Fund	-	-	-	-	-	-	-
Capital Project Improvement Fund	4,381,429	1,380,635	5,762,064	-	600,000	600,000	5,162,064
Road Levy Improvement Fund	130,842	1,667,200	1,798,042	-	1,660,000	1,660,000	138,042
Road Capital Improvement Fund	4,821,641	2,018,000	6,839,641	-	2,000,000	2,000,000	4,839,641
Traffic Control Improvement Fund	3,125	-	3,125	-	-	-	3,125
Public Square Improvement Fund	12,298	-	12,298	-	-	-	12,298
City Building Improvement Fund	463	-	463	-	-	-	463
Fire Improvement Fund	79,618	-	79,618	-	-	-	79,618
Parks City-Wide Improvement Fund	452,328	50,000	502,328	-	100,000	100,000	402,328
Ohio Environ Improv Program Fed Grant Fund	-	-	-	-	-	-	-
North Carpenter Road Improvement Fund	-	-	-	-	-	-	-
Boston Road Improvement Fund	431,340	-	431,340	-	-	-	431,340
I-71 / Route 303 Enhancement Fund	3,895	-	3,895	-	-	-	3,895
Brunswick Lake Improvement Fund	672,376	-	672,376	-	50,000	50,000	622,376
OPWC Grafton Road Imp. Fund	3,278	-	3,278	-	-	-	3,278
OPWC Center Road Imp. Fund	-	-	-	-	-	-	-
OPWC Multi Roads Imp. Fund	-	-	-	-	-	-	-
OPWC Laurel Road Imp. Fund	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS	10,992,633	5,115,835	16,108,468	-	4,410,000	4,410,000	11,698,468
INTERNAL SERVICE FUNDS							
Internal Service Fund	306,262	3,312,496	3,618,758		3,312,496	3,312,496	306,262
TOTAL INTERNAL SERVICE FUNDS	306,262	3,312,496	3,618,758	-	3,312,496	3,312,496	306,262
PROPRIETARY							
ENTERPRISE FUNDS							
Storm Water Management Fund	1,954,480	1,285,791	3,240,271	31,760	1,250,000	1,281,760	1,958,511
Refuse Fund	1,343,409	2,669,170	4,012,579	65,929	2,600,000	2,665,929	1,346,650
TOTAL ENTERPRISE FUNDS	3,297,889	3,954,961	7,252,850	97,689	3,850,000	3,947,689	3,305,161
FIDUCIARY							

EXHIBIT 3

FUND	Estimated Unencumbered Balance January 1, 2020	Budget Year Estimated Receipts	Total Available for Expenditures	BUDGET YEAR EXPENDITURES AND ENCUMBRANCES			Estimated Unencumbered Balance December 31, 2020
				Personal Service	Other	Total	
TRUST AND AGENCY FUNDS							
Recreation Programs Fund	1,030	-	1,030	-	-	-	1,030
General Trust Fund	224,127	550,000	774,127	-	550,000	550,000	224,127
Unclaimed Money Fund	50,128	20,000	70,128	-	20,000	20,000	50,128
Family Violence Program Fund	3,307	-	3,307	-	-	-	3,307
Flex Spending Plan Fund	32,779	140,000	172,779	-	140,000	140,000	32,779
Non-Residentail 3% Assessment Fee	2,151	10,000	12,151	-	10,000	10,000	2,151
Residential 1% Assessment Fee	566	10,000	10,566	-	10,000	10,000	566
TOTAL TRUST AND AGENCY FUNDS	314,088	730,000	1,044,088	-	730,000	730,000	314,088
TOTAL FOR MEMORANDUM ONLY	$ 32,747,048	$ 33,253,670	$ 66,000,718	$ 8,850,073	$ 24,012,411	$ 32,862,483	$ 33,138,235

STATEMENT OF AMOUNTS REQUIRED FOR PAYMENT OF FINAL JUDGMENTS
(Section 5705.29, Revised Code)

Description of Judgment	Amount of Judgment	Fund Paying the Judgment
TOTAL	$.	

List the amounts required for the payment of each judgment expected to be paid during the year being budgeted.

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit *	Date of Issue	Due Date	Last Effective Ordinance(s) at time Tax Budget was prepared	Forecasted Interest Rate	Forecasted amounts of G.O. Bonds Outstanding at Beginning of Budgeted Year January 1, 2020	BUDGET YEAR Amount Required for Principal and Interest 1/1 - 12/31 2020	BUDGET YEAR Amount Receivable from Other Sources to Meet Debt Payments 1/1 - 12/31 2020
INSIDE 10 MILL LIMIT								
Payable from Bond Retirement Fund								
None Known at this time								
Payable from Other Sources								
Traffic Signalization Imp. Bonds $1,320,000 *@	n/a	November 2012	December 2031	#86-12	2.00%-4.00%	930,000	101,225	101,225
Storm Sewer Improvement Bonds $1,155,000* @	n/a	November 2012	December 2031	#87-12	2.00%-4.00%	720,000	87,900	87,900
Capital Improv (Storm Water Mgt) Bonds $4,672,492 *	n/a	September 2009	December 2029	# 80-09, 81-09 & 82-09	2.00% - 4.20%	2,739,533	337,513	337,513
TOTAL								
OUTSIDE 10 MILL LIMIT								-
TOTAL						$ 4,389,533	$ 526,638	$ 526,638

* Debt obligations associated with storm water drainage and improvements are budgeted to be paid off with the stormwater fee. Council authorized this fee and related Enterprise Fund via Ord#31-11. A financial statement beginning balance restatement was required for moving debt obligations from the General Obligation Bond Retirement Fund to the City's new Stormwater Management Enterprise Fund in the City's FY 2012 CAFR.

@The Traffic Signalization and Storm Sewer Bonds were broken out separately since the revenue sources to retire the debt obligations will come from two different funds. The traffic signalization debt obligations are to come from revenue sources in the State Highway Fund and the Storm Sewer debt obligations are to come from the storm water fees collected in the Storm Water Fund.

Note: The above includes General Obligation Bonds issued by the City but excludes OPWC loans and Special Assessment Debt. Furthermore any new projects that may be initiated after the submission of this tax budget are also excluded.

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	5/6/2019
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 adopting the credit card account policy of the City of Brunswick - 1st Reading (To be brought from Finance Committee, Administration/Todd Fischer)
BACKGROUND:	Ohio Revised Code Section 717.31 as established by Substitute House Bill Number 312 requires the City to adopt a credit card policy. The law also stipulates various requirements and procedures that are required to be included in the policy. We believe the attached policy, once adopted, would conform with this new law. The City currently operates an informal credit card policy with effective internal controls, however, it is not currently formalized in a manner to be considered in compliance with the new Ohio Revised Code Section 717.31 as established by Substitute House Bill Number 312.
PURPOSE AND EXPLANATION:	Ohio Revised Code Section 717.31 as established by Substitute House Bill Number 312 requires the City to adopt a credit card policy. The law also stipulates various requirements and procedures that are required to be included in the policy. We believe the attached policy, once adopted, would conform with this new law.
IMPLEMENTATION SCHEDULE:	Request for passage and consideration on May 13th as an emergency with suspension of the rules.
FINANCIAL INFORMATION:	
FINANCIAL SUMMARY:	None.
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 City currently operates an informal credit card policy with effective internal controls, however, it is currently not formalized in a manner to be considered in compliance with the new Ohio Revised Code Section 717.31 as established by Substitute House Bill Number 312. Upon adoption of this policy, we will be in compliance with the law.

ADDITIONAL INFORMATION:

CITY OF BRUNSWICK, OHIO
ORDINANCE NO.

By:

AN EMERGENCY ORDINANCE ADOPTING THE CREDIT CARD ACCOUNT POLICY OF THE CITY OF BRUNSWICK.

WHEREAS: Ohio Revised Code Section 717.31 as established by Substitute House Bill Number 312 requires the City to adopt a credit card policy.

WHEREAS: The City currently operates an informal credit card policy with effective internal controls, however, it is not currently formalized in a manner to be considered in compliance with the new Ohio Revised Code Section 717.31 as established by Substitute House Bill Number 312.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That the Credit Card Account Policy, as attached hereto as Exhibit "A", is hereby adopted.

SECTION 2: That this Ordinance is declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, welfare and safety and for the additional reason to immediately implement the Policy to be in compliance with State law. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes.

PASSED: 1st Reading ___

Rules Suspended: AYES ___NAYS ___

ADOPTED: ______________AYES ___NAYS ___

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

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE: 5/6/2019

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. - An emergency resolution authorizing the City Manager to enter into a commercial card account agreement with Huntington National Bank - 1st Reading (To be brought from Finance Committee, Administration/Todd Fischer)

BACKGROUND: The Administration and City Council wish to use credit cards for specific purposes provided those purposes are for a proper public purpose, authorized through the purchase order process and comply with the City’s Credit Card Account Policy.

This agreement and the City's Credit Card account policy are separate agenda items, however, they are working in conjunction for the City to comply with Ohio Revised Code Section 717.31 as established by Substitute House Bill Number 312.

PURPOSE AND EXPLANATION: The Administration and City Council wish to use credit cards for specific purposes provided those purposes are for a proper public purpose, authorized through the purchase order process and comply with the City’s Credit Card Account Policy.

This agreement and the City's Credit Card account policy are separate agenda items, however, they are working in conjunction for the City to comply with Ohio Revised Code Section 717.31 as established by Substitute House Bill Number 312.

IMPLEMENTATION SCHEDULE: Request for passage and consideration on May 13th as an emergency with suspension of the rules.

By having this agreement and the policy pass at similar times, it will allow for compliance with State and local laws and better synchronization of issuing new cards, closing any cards not in compliance with the City's new credit card policy, paying bills timely, continuing operations, etc.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: Annual fees for this account have been waived.

See fee schedule in the attached agreement for potential other ancillary fees (late fees, return fees, etc).

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?

This agreement and the City's Credit Card account policy are separate agenda items, however, they are working in conjunction for the City to comply with Ohio Revised Code Section 717.31 as established by Substitute House Bill Number 312.

By having this agreement and the policy pass at similar times, it will allow for compliance with State and local laws and better synchronization of issuing new cards, closing any cards not in compliance with the City's new credit card policy, paying bills timely, continuing operations, etc.

ADDITIONAL INFORMATION:

CITY OF BRUNSWICK, OHIO
RESOLUTION NO.

By:

AN EMERGENCY RESOLUTION AUTHORIZING THE CITY MANAGER TO ENTER INTO A COMMERCIAL CARD ACCOUNT AGREEMENT WITH HUNTINGTON NATIONAL BANK.

WHEREAS: The Administration and City Council wish to use credit cards for specific purposes provided those purposes are for a proper public purpose, authorized through the purchase order process and comply with the City's Credit Card Account Policy.

WHEREAS: The City of Brunswick's Credit Card Policy must comply with state and local laws, including without limitation, Ohio Revised Code Section 717.31 as established by Substitute House Bill Number 312.

WHEREAS: Any and all credit cards issued under this account agreement must not exceed the maximum credit limit established in the City's Credit Card Account Policy.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY RESOLVES:

SECTION 1: That the City Manager, upon the approval of the Law Director, is hereby authorized and directed to enter into the Commercial Card Account Agreement with Huntington National Bank, as attached hereto.

SECTION 2: That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, welfare, and safety and for the additional reason to comply with the City's Credit Card Account Policy and Ohio Revised Code Section 717.31, as established by Substitute House Bill Number 312. 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 ___

Rules Suspended: AYES ___NAYS ___

ADOPTED: _______________AYES ___NAYS ___

ATTEST: _________________________

CITY OF BRUNSWICK, OHIO

RESOLUTION NO.

Clerk of Council

Fijabi Julien-Gallam, CMC