BRUNSWICK CITY
FINANCE COMMITTEE

Agenda
SEPTEMBER 23, 2019
6:20 PM
In Caucus Room

1. Discussion Items

   (a) Selection of a date for 2020 budget proposal;

   (b) Discussion regarding 27 payroll periods (instead of the usual 26 pay dates) for the 2020 calendar year.

   (c) **ORD. NO. 64-19** - An emergency ordinance to advance funds. **- 1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   (d) **ORD. NO. 65-19** - An emergency ordinance amending Ordinances #89-18, #20-19 and #44-19 to include amendments to the appropriations budget for the year ending December 31, 2019 as incorporated in Exhibit "A" attached hereto. **- 1st Reading** (To be brought from the Finance Committee, *Administration/Todd Fischer*)

2. General Discussion

3. Adjournment

THE CITY OF BRUNSWICK

DISCUSSION

DATE:	9/23/2019
TO:	Vice Mayor Michael Abella Jr. and Members of City Council
FROM:	Carl S. DeForest, City Manager Todd Fischer
COPY:	Mayor Ron Falconi
DISCUSSION:	Discussion regarding 27 payroll periods (instead of the usual 26 pay dates) for the 2020 calendar year.
BACKGROUND:	Discussion regarding 27 payroll periods (instead of the usual 26 pay dates) for the 2020 calendar year. This is a normal event that occurs every 11-12 years resulting from the City's bi-weekly pay periods (as collectively bargained and per City payroll policies). The last time this occurred was in 2010. The 2020 budget is expected to be prepared assuming all employees will receive the 27 pays. The last time this occurred the Committee of the Whole passed a motion on December 21, 2009 to formally allow for 27 pays for all employees to include hourly and administrative/salaried employees for the calendar year 2010. After these discussions with the Finance Committee, the next step would be for the Administration to request a similar motion for the 2020 calendar year at a subsequent COW meeting.
PURPOSE AND EXPLANATION:	
IMPLEMENTATION SCHEDULE:	
FINANCIAL INFORMATION:	
FINANCIAL SUMMARY:	
RECOMMENDED ACTION:	
ADDITIONAL INFORMATION:	

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	9/23/2019
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. 64-19** - An emergency ordinance to 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 and to have money in place, advances may become necessary as certain financial situations arise. 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 advancing funds is audited under the direction of the Auditor of State for compliance every year. Advance legislation is generally presented two to three times a year or more, if deemed necessary.
PURPOSE AND EXPLANATION:	See description listed in background (above).
IMPLEMENTATION SCHEDULE:	Discuss at the September 23, 2019 Finance Committee meeting and move to the September 23, 2019 Council agenda as an emergency with suspension of the rules.
FINANCIAL INFORMATION:	
FINANCIAL SUMMARY:	Advances do not have a financial impact on the City funds as a collective whole. Advances are merely the temporary movement of money from one fund to another to comply with the Ohio Revised Code Section 5705. The advance process is audited by the Auditor of State or independent auditor. Advances are included in the City's adopted budget and are 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 NO. 64-19

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

AN EMERGENCY ORDINANCE TO ADVANCE FUNDS

WHEREAS: The City of Brunswick wishes to return previously advanced monies from the FEMA Grant Fund #111 to the General Fund #001 since the grant is completed and federal grant reimbursements have been received.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That the following funds are hereby advanced:

FROM: FEMA Grant Fund (#111)
TO: General Fund (#001)
AMOUNT: $165,455.00

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 funding sources be advanced. 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: 9/23/2019

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. 65-19** - An emergency ordinance amending Ordinances #89-18, #20-19 and #44-19 to include amendments to the appropriations budget for the year ending December 31, 2019 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 September 23, 2019 Finance Committee meeting and move to the September 23, 2019, Council agenda, as an emergency with suspension of the rules.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: The total financial impact of this legislation is a net decrease to the overall City appropriation budget by $529,403.24. The largest component of the decrease relates to moving $500,000 dedicated for capital storm water improvements from the 2019 budget to the upcoming 2020 budget proposal. This is suggested so that a larger and needed project can be proposed in the 2020 budget document. All other items may be important, but in terms of dollars, are not significant enough to list out separately in this summary. All proposed amendments are summarized and detailed out with a description 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:

CITY OF BRUNSWICK, OHIO
ORDINANCE NO. 65-19

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

AN EMERGENCY ORDINANCE AMENDING ORDINANCES #89-18, #20-19 AND #44-19 TO INCLUDE AMENDMENTS TO THE APPROPRIATION BUDGET FOR THE YEAR ENDING DECEMBER 31, 2019 AS INCORPORATED IN EXHIBIT "A" ATTACHED HERETO.

WHEREAS: Ordinance #89-18 adopted appropriations for 2019; and Ordinances #20-19 and #44-19, regarding amendments to the 2019 appropriation budget, were previously adopted by Council; 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 Ordinances #89-18, #20-19 and #44-19.

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

SECTION 1: Ordinances #89-18, #20-19 and #44-19 are 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: 1st Reading ______________________

Rules Suspended: AYES _____ NAYS _____

ADOPTED: _________________________________ AYES _____ NAYS _____

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

EXHIBIT A September 23, 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	87,424.00	$ 182,665.00
	City Manager	179,463.00	144,922.00	$ 324,385.00
	Information Technologies	158,683.00	338,349.00	$ 497,032.00
	Engineering	22,665.00	315,951.00	$ 338,616.00
	Building Department	318,982.00	239,503.00	$ 558,485.00
	Cemetery Maintenance	-	20,150.00	$ 20,150.00
	Janitorial Contract	-	21,627.00	$ 21,627.00
	City Hall Building & Grounds	16,950.00	54,515.00	$ 71,465.00
	Administrative Services	121,153.00	87,235.00	$ 208,388.00
	Economic Development	105,737.00	191,631.80	$ 297,368.80
	Animal Control	71,591.00	66,669.00	$ 138,260.00
	Law Department	178,787.00	266,719.00	$ 445,506.00
	Finance Department	239,470.00	217,773.00	$ 457,243.00
	Income Tax Department	188,518.00	210,759.00	$ 399,277.00
	Parks & Recreation Director	86,980.00	64,973.00	$ 151,953.00
	General Fund Administration	-	1,028,875.40	$ 1,028,875.40
	Planning Division/Community Development	46,714.00	30,026.00	$ 76,740.00
	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	-	19,854,703.17	$ 19,854,703.17
001	Total General Fund	$ 2,002,625.00	$ 22,814,311.00	$ 25,404,792.37
Special Revenue Funds:				
110	Court Computerization Fund	10,011.00	17,690.00	$ 27,701.00
111	FEMA Grant Fund	-	168,688.00	$ 168,688.00
114	Police Fund	4,209,923.00	4,294,261.04	$ 8,504,184.04
115	Fire Fund	2,342,940.00	2,810,013.66	$ 5,152,953.66
117	Street Repair & Maintenance Fund	1,119,506.00	2,223,209.73	$ 3,342,715.73
118	State Highway Fund	-	153,535.94	$ 153,535.94
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	-	5.51	$ 5.51
123	Brunswick Area Television (BAT) Fund	135,476.00	220,427.00	$ 355,903.00
127	Parks Fund	210,081.00	415,215.00	$ 625,296.00
129	Department of Justice Federal Grant Fund	-	61,870.34	$ 61,870.34
130	DUI Enforcement & Education Fund	-	7,000.00	$ 7,000.00
131	Recreation Center Fund	469,523.00	676,093.00	$ 1,145,616.00
133	Home Improvement Grant Fund (CDBG)	-	14,020.40	$ 14,020.40
Enterprise Funds:				
223	Refuse Fund	64,009.00	2,663,538.00	$ 2,727,547.00
224	Storm Water Management Fund	29,962.00	1,347,741.04	$ 1,377,703.04
Capital Improvement Funds:				
300	General Permanent Improvement Fund	-	332,550.00	$ 332,550.00
332	Road Levy Fund	-	2,709,720.47	$ 2,709,720.47
333	Road Improvement Fund	-	3,397,465.03	$ 3,397,465.03
334	Traffic Control Fund	-	-	$ -
335	Public Square Fund	-	-	$ -
336	City Building Improvement Fund	-	408,502.74	$ 408,502.74

337	EPA Grant Fund	-	400,000.00	$	400,000.00
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
360	Brunswick Lake Improvement Fund	-	40,575.00	$	40,575.00
367	OPWC Hadcock Rd Reconstruction Fund	-	-	$	-
368	OPWC Grafton Road Improvement Fund	-	660,324.74	$	660,324.74
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	-	567.91	$	567.91
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	-	938,399.00	$	938,399.00
882	Unclaimed Money Agency Fund	-	20,000.00	$	20,000.00
885	Flexible Spending Agency Fund	-	160,000.00	$	160,000.00
886	Non-Residential 3% Building Permit Agency Fund	-	25,000.00	$	25,000.00
887	Residential 1% Building Permit Agency Fund	-	10,000.00	$	10,000.00
			Grand Total	$	73,761,155.39

City of Brunswick, Finance Office

"Exhibit B" : Schedule of Amendments to the Permanent Budget #3 - For informational purposes only

For the Budget Year Ending December 31, 2019

9/23/2019

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
General (#001)			
JAIL COSTS	001-0200-54234	(3,100.00)	Unecumbered funds not expected to be needed in 2019.
E.D. INDUCEMENT PROGRAM	001-0490-54285	(50,000.00)	Certain economic inducment grant thresholds were not met or no longer needed for 2019.
PROFESSIONAL SERVICES - LAW	001-0600-54233	(11,000.00)	Closing out of prior year purchase order and thus budget is also no longer needed.
INSURANCE	001-0880-54272	(9,124.60)	Amount not expected to be needed and would still allow a $10,000 deductible claim for remainder of the year.
CAPITAL OUTLAY - PLANNING	919-0900-56252	(1,500.00)	No longer anticipate purchasing software identified for Planning in the 2019 budget.
General Fund Total		**(74,724.60)**	
Fire Fund (#115/952)			
RESCUE COLLECTION FEES	115-0510-54260	2,795.00	Increase of $43,000 in EMS fee revenue with an offset of 6.5% cost of collection. Remainder to be set aside for future capital purchase (ambulance).
EMS SUPPLY GRANT	115-0510-55255	2,765.00	New EMS grant award for July 1, 2019 - Dec 31, 2019.
CAPITAL OUTLAY	952-0510-56252	40,205.00	Increase in estimated EMS fee revenue net of collection to be set aside for future capital purchase (ambulance).
Fire Fund Total		**45,765.00**	
Rec. Center Fund (#131)			
NO MEDICAL COVERAGE	131-0830-52225	350.00	Reallocate $350 to no medical coverage from hospitalization. Employee did not change insurance upon qualifying event.
HOSPITALIZATION	131-0830-52275	(16,072.00)	Appropriations no longer needed as a result of employee(s) passing on an eligible qualifying event. Reallocate $350 to no medical coverage.
CREDIT CARD FEES	131-0830-53216	(1,000.00)	Credit Card Fees less than anticipated in first 8 months of 2020.
INSURANCE	131-0830-54272	(2,000.00)	Remaining amount not sufficient to cover deductible if one occurs. Thus reduce excess that will go unusued if no deductible is charged.
Rec. Center Total		**(18,722.00)**	
Stormwater Management Fund (#224)			
PROJ SET ASIDE (Grant matches) - No debt	224-0420-56000	(500,000.00)	2019 project money to be moved to a bigger project for 2020. A large stormwater project is expected to be included in the 2020 budget proposal.
Stormwater Management Enterprise Fund Total		**(500,000.00)**	
OPWC Grafton Road Improvement Fund (#368)			
CONSTRUCTION	368-0477-56881	2,764.45	Prior year po was closed causing the PY budget carryover to also be reduced. Budget needs to be re-added since grant and project is still active.
ENGINEERING	368-0477-56883	513.91	Prior year po was closed causing the PY budget carryover to also be reduced. Budget needs to be re-added since grant and project is still active.
Total OPWC Grafton Road Improvement Fund		**3,278.36**	
Non Residential (3%) Assessment State Fee Fund (#886)			
3% ASSESSMENT STATE FEE	886-0010-53798	15,000.00	Increase estimated receipts and expenses by same amount as a result of new middle school project.
Non Residential (3%) Assessment State Fee Fund Total		**15,000.00**	