

BRUNSWICK CITY FINANCE COMMITTEE

Agenda **JULY 25, 2016** **6:15 PM**

1. Discussion Items
 - (a) **ORD. NO. 55-16** - An emergency Ordinance amending Ordinances #93-15, #8-16 and #30-16 to include amendments to the appropriations budget for the year ending December 31, 2016 as incorporated in Exhibit A attached hereto-
1st Reading (To be brought from Finance Committee, *Administration/Todd Fischer*)
2. General Discussion
3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION



DATE: 07/25/2016

TO: Vice Mayor Patricia Hanek and Members of City Council

FROM: Carl S. DeForest, Acting City Manager
Todd Fischer, Finance Director

COPY: Mayor Ron Falconi

LEGISLATION: **ORD. NO. 55-16** - An emergency Ordinance amending Ordinances #93-15, #8-16 and #30-16 to include amendments to the appropriations budget for the year ending December 31, 2016 as incorporated in Exhibit A attached hereto- **1st Reading** (To be brought from 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 July 25, 2016 Finance Committee meeting and move to the July 25, 2016 Council agenda as an emergency with suspension of the rules.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: The total financial impact of this legislation is a **decrease** to the overall City appropriation budget by \$330,313.67. See attachment A for legal appropriation budget as proposed in total.

Exhibit A is the legal document required to be reviewed and adopted by Council pursuant to Ohio Revised Code Section 5705.

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 of City funds and approvals of those expenditures are still subject to state and local laws.

RECOMMENDED

ACTION:

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

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

**ADDITIONAL
INFORMATION:**

EXHIBIT A

July 25, 2016

Fund Number		Fund Name / Department	Personal Service	Other	Total
General Fund					
001		General Fund			
		City Council	174,353.00	87,553.00	\$ 261,906.00
		Mayor	76,398.00	81,109.69	\$ 157,507.69
		City Manager	148,087.92	180,962.87	\$ 329,050.79
		Information Technologies	126,355.00	181,576.21	\$ 307,931.21
		Engineering	20,741.00	364,794.00	\$ 385,535.00
		Building Department	268,805.18	232,193.75	\$ 500,998.93
		Cemetery Maintenance	-	15,850.00	\$ 15,850.00
		Janitorial Contract	-	17,503.50	\$ 17,503.50
		City Hall Building & Grounds	15,512.00	49,932.00	\$ 65,444.00
		Administrative Services	88,659.00	63,044.00	\$ 151,703.00
		Economic Development	96,765.00	153,364.00	\$ 250,129.00
		Animal Control	64,034.69	88,751.83	\$ 152,786.52
		Law Department	169,645.00	284,293.00	\$ 453,938.00
		Finance Department	202,875.32	169,985.87	\$ 372,861.19
		Income Tax Department	174,084.00	172,095.00	\$ 346,179.00
		Parks & Recreation Director	79,599.00	57,520.00	\$ 137,119.00
		General Fund Administration	-	852,003.23	\$ 852,003.23
		Development Director & CBO	39,408.86	46,711.59	\$ 86,120.45
		Board of Building Appeals	359.00	1,267.00	\$ 1,626.00
		Board of Zoning Appeals	2,629.00	5,541.00	\$ 8,170.00
		Board of Civil Service	12,558.00	21,946.00	\$ 34,504.00
		Board of Ethics	2,780.00	2,025.00	\$ 4,805.00
		Board of Charter Review	-	-	\$ -
		Board of Commemorative Affairs	-	16,000.00	\$ 16,000.00
		General Fund Transfers / Advances	-	16,005,291.00	\$ 16,005,291.00
001		Total General Fund	\$ 1,763,648.97	\$ 19,151,313.54	\$ 20,914,962.51
Special Revenue Funds:					
110		Court Computerization Fund	9,251.00	17,907.63	\$ 27,158.63
111		FEMA Grant Fund	-	170,292.00	\$ 170,292.00
114		Police Wages Fund	4,015,614.00	3,920,358.60	\$ 7,935,972.60
115		Fire Fund	2,167,428.00	2,586,460.45	\$ 4,753,888.45
116		Drug Enforcement Fund	-	48,767.00	\$ 48,767.00
117		Street Repair & Maintenance Fund	1,016,772.33	1,950,402.81	\$ 2,967,175.14
118		State Highway Fund	-	129,725.00	\$ 129,725.00
119		Law Enforcement Fund	-	11,003.30	\$ 11,003.30
120		Brunswick Transit Alternative (BTA) Fund	32,315.00	616,501.00	\$ 648,816.00
121		RLF / CDBG Fund	-	7,861.21	\$ 7,861.21
123		Brunswick Area Television (BAT) Fund	139,745.00	217,919.77	\$ 357,664.77
127		Parks Fund	191,205.00	353,668.00	\$ 544,873.00
129		Department of Justice Federal Grant Fund	20,964.14	223,598.00	\$ 244,562.14
130		DUI Enforcement & Education Fund	-	15,654.00	\$ 15,654.00
131		Recreation Center Fund	498,696.30	814,757.91	\$ 1,313,454.21
132		CHIP Grant Fund (CDBG)	-	-	\$ -
133		Home Improvement Grant Fund (CDBG)	-	-	\$ -
137		Medina County Safe Communities Federal Grant	-	34,991.03	\$ 34,991.03
Enterprise Funds:					
223		Refuse Fund	57,028.00	2,258,747.61	\$ 2,315,775.61
224		Storm Water Management Fund	22,709.00	1,922,616.03	\$ 1,945,325.03
Capital Improvement Funds:					
300		General Permanent Improvement Fund	-	773,900.00	\$ 773,900.00
332		Road Levy Fund	-	1,926,419.62	\$ 1,926,419.62

333	Road Improvement Fund	-	1,927,189.77	\$	1,927,189.77
335	Public Square Fund	-	-	\$	-
336	City Building Improvement Fund	-	1,036.42	\$	1,036.42
337	EPA Grant Fund	-	177,779.04	\$	177,779.04
339	Fire Improvement Fund	-	-	\$	-
341	Park Improvement Fund	-	75,000.00	\$	75,000.00
345	Ohio Environmental Infrastructure Grant Fund	-	590,991.01	\$	590,991.01
347	North Carpenter Road Improvement Fund	-	493,567.88	\$	493,567.88
348	Boston Road Improvement Fund	-	215,774.72	\$	215,774.72
360	Brunswick Lake Improvement Fund	-	1,662,671.06	\$	1,662,671.06
367	OPWC Hadcock Rd Reconstruction Fund	-	1,198,000.00	\$	1,198,000.00
368	OPWC Grafton Road Improvement Fund	-	547,283.00	\$	547,283.00
369	OPWC Center Road Resurfacing Fund	-	256,986.48	\$	256,986.48

Debt Service Funds:

771	General Obligation Bond Retirement Fund	-	-	\$	-
779	Special Assessment BRF: Laurel West Waterline	-	-	\$	-
780	Special Assessment BRF: Grafton Phase III	-	3,237.00	\$	3,237.00
781	Special Assessment BRF: South Industrial Parkway	-	107,750.00	\$	107,750.00
782	Special Assessment BRF: Laurel Road (2006)	-	42,287.50	\$	42,287.50
783	Special Assessment BRF: Brunswick Lake - Dam	-	18,998.81	\$	18,998.81
784	Special Assessment BRF: Brunswick Lake - Dredging	-	11,826.18	\$	11,826.18

Agency Funds:

880	Recreation Programs Agency Fund	-	-	\$	-
881	General Trust Agency Fund	-	500,000.00	\$	500,000.00
882	Unclaimed Money Agency Fund	-	20,000.00	\$	20,000.00
885	Flexible Spending Agency Fund	-	75,000.00	\$	75,000.00
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	\$	55,033,620.12
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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, 2015

7/25/2016

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
General (#001)			
CITY MANAGER PS	001-0300-51030	(15,923.08)	Cacluated wage savings based on City Manager contract termination date of August 13, 2016 & hourly rate for Acting City Manager duties June 27 thru Dec 31.
MEDITAX - CITY MANAGER OFFICE	001-0300-52226	737.71	Meditax requirement on severance & vacation payments City Manager contract less meditatx savings on wage savings noted above.
VACATION PAYOUT	001-0300-52240	11,299.42	Per Contract City Manager payment of 11.97 vacation hours (with adm leave pay effective as of July 1, 2016) + 4 weeks vacation payment to Acting City Manager.
HOSPITALIZATION	001-0300-52275	(5,096.20)	Calculated 3 months of health insurance savings from contract termination with previous City Manager; provided Acting City Manager is effective through Dec 31st.
SEVERANCE	001-0300-52281	55,500.00	Severance per contract section 5 (1). Pursuant to OPERS ruling not pensionable.
VEHICLE ALLOWANCE	001-0300-52290	(1,340.00)	Reduce 4 months of vehicle allowance (Sept-Dec).
CLERK II PS	001-0430-51170	(24,732.82)	Removed vacated FT Adm Asst position reporting to the Community Development Director to a revised FT Adm Asst position reporting to the Service Director.
PERS	001-0430-52223	(5,935.88)	Removed vacated FT Adm Asst position reporting to the Community Development Director to a revised FT Adm Asst position reporting to the Service Director.
MEDITAX	001-0430-52226	(358.63)	Removed vacated FT Adm Asst position reporting to the Community Development Director to a revised FT Adm Asst position reporting to the Service Director.
WORKER'S COMP - BUILDING	001-0430-52274	(680.72)	Removed vacated FT Adm Asst position reporting to the Community Development Director to a revised FT Adm Asst position reporting to the Service Director.
HOSPITALIZATION	001-0430-52275	(12,446.88)	Reduce 9 months of hospitalization expenses for vacated FT Adm Asst Position. See FT Adm Asst Position to the Service Director.
PROFESSIONAL SERVICES	001-0600-54233	20,000.00	Increase for estimated additional professional services not originally included in original budget.
CHIEF BOOKKEEPER PS	001-0700-51060	185.32	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Nov 21, 2016.
DEFERRED COMP	001-0700-52222	9.27	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Nov 21, 2016.
PERS	001-0700-52223	44.48	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Nov 21, 2016.
MEDITAX	001-0700-52226	2.69	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Nov 21, 2016.
WORKER'S COMP - FINANCE	001-0700-52274	7.41	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Nov 21, 2016.
EQUIPMENT SERVICES	001-0700-54253	(17,000.00)	Reallocate % of software maintenance costs relating to financial systems and payroll for various City departments to the General Administrative Account.
EQUIP. SERVICE CONTRACT	001-0880-54253	17,000.00	Reallocate % of software maintenance costs relating to financial systems and payroll for various City departments to the General Administrative Account.
COMMUNITY DEVELOPMENT DIR / CBO PS	001-0900-51040	122.75	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Nov 21, 2016.
ADMINISTRATIVE ASST PS	001-0900-51150	(8,244.26)	Removed vacated FT Adm Asst position reporting to the Community Development Director to a revised FT Adm Asst position reporting to the Service Director.
OVERTIME	001-0900-51198	184.37	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Dec 1, 2016.
PERS	001-0900-52223	(1,904.91)	Removed vacated FT Adm Asst position reporting to the Community Development Director to a revised FT Adm Asst position reporting to the Service Director.
MEDITAX	001-0900-52226	(115.09)	Removed vacated FT Adm Asst position reporting to the Community Development Director to a revised FT Adm Asst position reporting to the Service Director.
WORKER'S COMP - COMM. DEV.	001-0900-52274	(218.45)	Removed vacated FT Adm Asst position reporting to the Community Development Director to a revised FT Adm Asst position reporting to the Service Director.
HOSPITALIZATION	001-0900-52275	(4,148.96)	Reduce 9 months of hospitalization expenses for vacated FT Adm Asst Position. See FT Adm Asst Position to the Service Director.
TRANSFER OUT TAX ALLOCATION	001-0999-99950	8,300.00	Income Tax transfer out to the Capital Improvement Fund based on 2.75% estimated income tax revenue increase over the prior year income tax revenue.
General Fund Total		<u>15,247.53</u>	
Court Computer Fund (#110)			
INSURANCE	110-0210-54272	730.50	To purchase additional cyber security insurance protection. Court's calculated share.
Court Computer Fund Total		<u>730.50</u>	
Police Fund (#114)			
INSURANCE	114-0520-54272	730.50	To purchase additional cyber security insurance protection. Police's calculated share.
FACT EXTENSION - MCDAC - POLICE	114-0520-54347	20,600.00	MCDAC Grant Award received for July 1, 2016 - June 30, 2017. Grant Rev to = Grant Exp.
Police Fund Total		<u>21,330.50</u>	
Fire Fund (#115/952)			
INSURANCE	115-0510-54272	730.50	To purchase additional cyber security insurance protection. Fire's calculated share.
Fire Fund Total		<u>730.50</u>	
Drug Enforcement Fund (#116)			
MEDWAY	116-0521-54240	(86,233.00)	Per Resolution #22-16 - City transitioned from MEDWAY to MCDAC for drug task force services. Effective July 1, 2016. Remaining Budget not needed.
Drug Enforcement Fund (#116) Total		<u>\$ (86,233.00)</u>	
Street R & M Fund (#117)			
ADMINISTRATIVE ASST' PS	117-0420-51150	17,214.96	Rebudget FT Adm Asst reporting to the Service Director. Using available budget from vacated Adm Asst to Dev Director/CBO.

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, 2015

7/25/2016

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
OPERS	117-0420-52223	4,131.59	Rebudget FT Adm Asst reporting to the Service Director. Using available budget from vacated Adm Asst to Dev Director/CBO.
MEDITAX	117-0420-52226	249.62	Rebudget FT Adm Asst reporting to the Service Director. Using available budget from vacated Adm Asst to Dev Director/CBO.
WORKER'S COMP	117-0420-52274	688.60	Rebudget FT Adm Asst reporting to the Service Director. Using available budget from vacated Adm Asst to Dev Director/CBO.
HOSPITALIZATION	117-0420-52275	3,687.96	Rebudget FT Adm Asst reporting to the Service Director. Using available budget from vacated Adm Asst to Dev Director/CBO. 2 Months.
REPAIR & MAINTENANCE	117-0420-54243	1,875.00	Damage to guard rail @ Boston and North Carpenter. Will also include revenue for insurance reimb of \$1,875 received. Rev = Exp. No effect on Fund Balance.
Street R & M Fund Total		<u>27,847.73</u>	
Parks Fund (#127/960)			
CONTRACTUAL SERVICES	127-0810-54273	15,000.00	Removal of various ash or dead trees not included in the original budget.
Parks Fund Total		<u>15,000.00</u>	
Rec. Center Fund (#131)			
RECREATION SUPERINTENDENT PS	131-0830-51080	94.30	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Nov 21, 2016.
REC. PERS	131-0830-52223	22.63	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Nov 21, 2016.
MEDITAX	131-0830-52226	1.37	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Nov 21, 2016.
WORKER'S COMP	131-0830-52274	3.77	Adjustment recommended as a result of the DOL regulation changes regarding unclassified annaul salary thresholds. Adjustment effective Nov 21, 2016.
INSURANCE	131-0830-54272	730.50	To purchase additional cyber security insurance protection. Recreation Center's calculated share.
Rec. Center Total		<u>852.57</u>	
Refuse Fund (#223)			
CONTRACTED REFUSE COLLECTION SERVICES	223-0710-54260	(325,820.00)	Reduce expenses and corresponding billing revenue (January-July 2016 only) due to the CPF tipping fees and recycling process not yet worked out. Orig Budget - costs
Total Refuse Fund		<u>(325,820.00)</u>	

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 55-16



By: Mrs. Hanek, Mr. Johnson and Mr. Salzgeber

AN EMERGENCY ORDINANCE AMENDING ORDINANCES #93-15, #8-16 AND #30-16 TO INCLUDE AMENDMENTS TO THE APPROPRIATION BUDGET FOR THE YEAR ENDING DECEMBER 31, 2016 AS INCORPORATED IN EXHIBIT "A" ATTACHED HERETO.

WHEREAS: Ordinance #93-15 adopted appropriations for 2016 and Ordinances #8-16 and #30-16, regarding amendments to the 2016 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 #93-15, #8-16 and #30-16.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: Ordinances #93-15, #8-16 and #30-16 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
Barbara J. Ortiz