

BRUNSWICK CITY FINANCE COMMITTEE

Agenda

OCTOBER 12, 2020

6:40 PM

or immediately following the Safety & Environment Committee Meeting

1. Discussion Items
 - (a) **RES. NO. 72-2020** - An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
2. General Discussion
3. Adjournment

PROPOSED LEGISLATION



DATE: 10/12/2020

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. 72-2020** - An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

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

PURPOSE AND EXPLANATION: In order to comply with Ohio Revised Code Section 5705.34 and the County Auditor extension letter, City Council is required to accept the amounts and rates as determined by the budget commission and authorize the necessary tax levies and certify them to the County Auditor. This action will allow the County Auditor to bill these rates on the property tax bills for the succeeding year. 2021 will also mark the seventh year of collections for the City's 1.2 mill road levy passed by the voters on May 6, 2014. The road levy is a 10 year levy with collections expected for 2015-2024. The County Auditor's most recent annual collection estimate for the 1.2 mill levy = \$855,300 for the 2021 year. No change in tax rates (full millage) occurred from the previous year.

IMPLEMENTATION

SCHEDULE: To be adopted on October 12, 2020 with an emergency clause. The emergency clause is necessary in order to remain in compliance with the Ohio Revised Code, the County Auditor's extension letter and allow for the daily operations of the City of Brunswick to continue without interruptions and to ensure timely billing of property taxes due to the City of Brunswick.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY:

The County Auditor's most recent estimate for the 2021 property tax collections, including homestead and rollback distributions, to be received by the City of Brunswick equal \$3,131,800 in total. The 1.2 mill road levy portion equaled \$855,300 (seventh year of collections) and the 2.6 inside mills equal \$2,276,500. The County Auditor typically updates these property tax

estimates once the property values and tax rates are certified. The 2021 property tax collections for the City of Brunswick can only occur if this legislation is passed and filed with the County Auditor by November 2, 2020. Once certified and filed, the property tax rates will be billed by the County Auditor pursuant to State Law. This tax rate of 1.2 mills was approved by the voters for a ten year collection period (2015-2024) and the 2.6 mills has been approved by the City Charter Section 7.11(a).

**RECOMMENDED
ACTION:**

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

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

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

**ADDITIONAL
INFORMATION:**

Discuss at the October 12, 2020 Committee meeting and move to the October 12, 2020 Council agenda as an emergency. Recommended action for approval on October 12, 2020 with emergency clause (suspension of the rules).

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

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

The Council of the City of BRUNSWICK, MEDINA
County, Ohio, met in _____ session on the _____ day of _____
(Regular Or Special)
20____, at the office of _____ with the following members
present:

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

WHEREAS, This Council in accordance with the provisions of law has previously
adopted a Tax Budget for the next succeeding fiscal year commencing January 1st, **2021**
and

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

RESOLVED, By the Council of the City of BRUNSWICK,
MEDINA County, Ohio, that the amounts and rates, as determined
by the Budget Commission in its certification, be and the same are hereby accepted; and be it further
RESOLVED, That there be and is hereby levied on the tax duplicate of said City the rate
of each tax necessary to be levied within and without the ten mill limitation as follows:

FUND	Amount to Be Derived from Levies Outside 10 M. Limitation	Amount Approved by Budget Com- mission Inside 10 M. Limitation	County Auditor's Estimate of Tax Rate to be Levied	
			Inside 10 M. Limit	Outside 10 M. Limit
	Column II	Column IV	V	VI
General Fund		\$2,013,800	2.30	
General Bond Retirement Fund				
Police Pension		\$262,700	0.30	
Road Levy	\$855,300			1.20
Recreation Fund				
Fund				
Fund				
TOTAL	\$855,300	\$2,276,500	2.60	1.20

SCHEDULE B

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to Be Levied	Co. Auditor's Est. of Yield of Levy (Carry to Schedule A, Column II)
GENERAL FUND:		
Current Expense Levy authorized by voters on for not to exceed years. .20		
Current Expense Levy authorized by voters on for not to exceed years. .20		
Current Expense Levy authorized by voters on for not to exceed years. .20		
Total General Fund outside 10m. Limitation.		
Road Levy authorized by voters on May 6, 2014 for not to exceed 10 years. 1.20 \$855,300		
Levy authorized by voters on for not to exceed years. .20		
Fund: Levy authorized by voters on for not to exceed years.		
Fund: Levy authorized by voters on for not to exceed years. .20		
Fund: Levy authorized by voters on for not to exceed years. .20		
Fund: Levy authorized by voters on for not to exceed years. .20		
THIS RESOLUTION IS DECLARED TO BE AN EMERGENCY MEASURE NECESSARY FOR THE IMMEDIATE PRESERVATION OF THE PUBLIC PEACE, PROPERTY, HEALTH, SAFETY, WELFARE, AND PROVIDING FOR THE USUAL DAILY OPERATION OF A MUNICIPALITY, AND FOR THE ADDITIONAL REASON THAT THIS RESOLUTION MUST BE FILED WITH THE MEDINA COUNTY AUDITOR AS SOON AS POSSIBLE. THEREFORE, THE SAME SHALL BE IN FULL FORCE AND EFFECT FROM AND AFTER ITS PASSAGE BY THE REQUIRED NUMBER OF VOTES.		

and be it further

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

Resolution to the County Auditor of Said County.

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

upon its adoption the vote resulted as follows:

Mr./Mrs. _____

Mr./Mrs. _____

Mr./Mrs. _____

Adopted the _____ day of _____, 20____.

Attest:

President of Council

Clerk of Council

**CERTIFICATE OF COPY
ORIGINAL ON FILE**

The State of Ohio, _____ County, ss.

I, _____, Clerk of the Council of the City

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

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

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

Clerk of Council

No. _____

COUNCIL OF THE CITY OF

County, Ohio.

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

(City Council)

Adopted _____, 20 ____

Clerk of Council

Filed _____, 20 ____

County Auditor

By _____
Deputy

SCHEDULE B TAX YEAR 2020 COLLECTION YEAR 2021 2020 ESTIMATED VALUES AND YIELDS

1. RES/AG \$710,127,110
 2. OTHER REAL \$173,726,860
 3. PUCO PERSONAL \$11,257,780
 4. RES/AG NEW CONSTR. \$4,026,870
 5. OTHER NEW CONSTR. \$3,505,530
 6. TOTAL \$902,644,150

LEVIES INSIDE & OUTSIDE THE 10 MILL LIMITATION

SUBDIVISION: BRUNSWICK CITY

FUND TYPE	PURPOSE	LAST YR. VOTED	NO. # YEARS	TAX YEAR FIRST/LAST	COLL. YEAR FIRST/LAST	FULL MILLAGE	REDUCTION RES/AG OTHER	EFFECTIVE RES/AG OTHER	RES/AG	OTHER	PUCO PERSONAL	NEW CONSTRUCTION	TOTAL
GENERAL FUND						2.30	0.000000 0.000000	2.300000 2.300000	\$1,584,300	\$387,600	\$25,100	\$16,800	\$2,013,800
SPECIAL REVENUE	POLICE PENSION					0.30	0.000000 0.000000	0.300000 0.300000	\$206,600	\$50,600	\$3,300	\$2,200	\$262,700
	ROAD LEVY	2014	10	2014/2023	2015/2024	1.20	0.210416 0.099449	0.947501 1.080661	\$652,700	\$182,100	\$13,100	\$7,400	\$855,300

2.60 INSIDE MILLAGE \$2,443,600 \$620,300 \$41,500 \$26,400 \$3,131,800
 1.20 OUTSIDE MILLAGE

3.80 TOTAL MILLAGE
 3.547501 RES/AG EFFECTIVE
 3.680661 OTHER EFFECTIVE

0000000479



Department of
Taxation

Office of the Tax Commissioner
30 E. Broad St., 22nd Floor
Columbus, OH 43215
www.tax.ohio.gov

JOURNAL ENTRY

Date:

AUG 10 2020

The Honorable Mike Kovack
Medina County Auditor
144 North Broadway St., Rm. 301
Medina, Ohio 44256

Entry Number: 20-07-0179

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

The Tax Commissioner, upon consideration of the application filed by the County Auditor, as secretary of the county budget commission, on July 1, 2020, for an extension of time beyond the statutory date of September first to complete its work, as provided by Revised Code section 5705.27, finds that the extension of time is necessary and approves October 1, 2020, as the date within which such work shall be completed, pursuant to Ohio Revised Code section 5705.341 (last para.).

The Tax Commissioner also extends the October first deadline contained in Ohio Revised Code section 5705.34 for the political subdivision to authorize the necessary tax levies to the auditor by the same number of days that the extension to certify rates is granted by this entry. Accordingly, the political subdivision must authorize the necessary tax levies to the auditor by November 2, 2020. The County Auditor must notify each political subdivision affected by this entry.

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

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

/s/ Jeffrey A. McClain

JEFFREY A. MCCLAIN
TAX COMMISSIONER

Jeffrey A. McClain
Tax Commissioner

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

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

The Council of the City of BRUNSWICK, MEDINA
County, Ohio, met in regular session on the 12th day of October
(Regular Or Special)
2020, at the office of Brunswick, Medina County with the following members
present:

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

WHEREAS, This Council in accordance with the provisions of law has previously
adopted a Tax Budget for the next succeeding fiscal year commencing January 1st, **2021**
and

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

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

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

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

FUND	Amount to Be Derived from Levies Outside 10 M. Limitation	Amount Approved by Budget Com- mission Inside 10 M. Limitation	County Auditor's Estimate of Tax Rate to be Levied	
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This has no 10/2.5%

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Clerk of Council

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I, _____, Clerk of the Council of the City

of _____ within and for said County, and in whose custody the Files
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certify that the foregoing is taken and copied from the original _____

now on file, that the foregoing has been compared by me with said original document,
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WITNESS my signature, this _____ day of _____, 20____

Clerk of Council

No. _____

COUNCIL OF THE CITY OF

County, Ohio.

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

(City Council)

Adopted _____, 20 ____

Clerk of Council

Filed _____, 20 ____

County Auditor

By _____
Deputy