BRUNSWICK CITY
FINANCE COMMITTEE

Agenda

NOVEMBER 23, 2020
6:15 PM
or immediately following the Service, Utilities, Technology & Cable Committee Meeting

1. Discussion Items

   RES. NO. 90-2020 - An emergency resolution requesting an advance release of property tax revenue funds from the Medina County Treasurer collected for the benefit of the City of Brunswick. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   ORD. NO. 91-2020 - An emergency ordinance to advance funds. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer)*

   ORD. NO. 92-2020 - An emergency ordinance amending Ordinances #92-19, #7-2020, #29-2020, #52-2020, #61-2020 and #82-2020 to include amendments to the appropriations budget for the year ending December 31, 2020 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: 11/23/2020

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. 90-2020** - An emergency resolution requesting an advance release of property tax revenue funds from the Medina County Treasurer collected for the benefit of the City of Brunswick. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

BACKGROUND: Each year the City of Brunswick requests an advance release of the maximum amount allowed by law of property taxes collected by the Treasurer. This request is for the 2020 collection year.

PURPOSE AND EXPLANATION: To allow the City to maximize the interest to be earned on available monies and improve the cash flows of the City. If the City did not execute this legislation then Medina County would be able to reap the interest and cash flow benefits from this otherwise "available" City money.

IMPLEMENTATION SCHEDULE: Consideration for passage as an emergency with the suspension of the rules on 2nd reading - December 14, 2020.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: The total financial impact of this legislation is determined by a few variables that cannot be measured at this time. However, the impact of this legislation is positive for the City of Brunswick as it will allow for the City to obtain financial resources earlier than what it would be if it was not passed. This legislation merely changes the timing of when property tax money is received thus allowing for better interest earning potential and improving cash flows. The actual amount of each advancement of property taxes received and the actual interest rates available when the advancements are received cannot be measured or determined at the time this legislation is presented.

RECOMMENDED ACTION:

One Reading No

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

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

Recommendation for passage as an emergency with a suspension of the rules on December 14, 2020, to allow for the timely filing of paperwork with Medina County Auditor's Office. The emergency and suspension of the rules are deemed necessary in order for the City to be prepared and allow it to receive its property tax revenues in advance of the semi-annual settlement and maximize its interest revenue potential. The needed paperwork is expected to be distributed by the Medina County Auditor's Office in first weeks of December and must be filed no later than early January with this Resolution to receive the property taxes in advance of the normal settlement times defined by law.

ADDITIONAL INFORMATION:

CITY OF BRUNSWICK, OHIO
RESOLUTION NO. 90-2020

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

AN EMERGENCY RESOLUTION REQUESTING AN ADVANCED RELEASE OF PROPERTY TAX REVENUE FUNDS FROM THE MEDINA COUNTY TREASURER COLLECTED FOR THE BENEFIT OF THE CITY OF BRUNSWICK

WHEREAS: The City Council of the City of Brunswick wishes to receive advance release of property tax revenues collected by the Medina Country Treasurer for the benefit of the City of Brunswick.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY RESOLVES:

SECTION 1: That the City of Brunswick hereby requests advance release payment of the maximum amount allowed by law from the taxes collected for the benefit of said City credited to the General, Police Pension (Police Fund), and Road Levy Funds of said City, said release payment to be made from prior years, but not collected until 2021 on any and all levies pertaining to the City of Brunswick.

SECTION 2: That it is found and determined that all formal actions of the Council concerning and relating to the adoption of this Resolution were conducted in an open meeting of the Council and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with legal requirements including Section 121.22 of the Ohio Revised Code.

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 and welfare of the City, and for the further reason that it is necessary to provide for the City of Brunswick, the necessary funds for the operation of the City; wherefore, this Resolution shall be in full force and effect immediately after its passage by the required number of votes; otherwise, the earliest time permitted by law.

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PASSED: 1st Reading________________________

2nd t Reading________________________

Rules Suspended: AYES ___________ NAYS ___________

ADOPTED: _________________ AYES ___________ NAYS ___________

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

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	11/23/2020
TO:	Vice Mayor Michael Abella Jr. and Members of City Council
FROM:	Carl S. DeForest, City Manager Todd Fischer
COPY:	Mayor Ron Falconi
LEGISLATION:	**ORD. NO. 91-2020** - 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 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 required by law in certain financial situations and 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 background section
IMPLEMENTATION SCHEDULE:	Place on the November 23, 2020, 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 movement of money from one fund to another and are defined in the Ohio Revised Code Section 5705 and in the Auditor of State Compliance Supplement. Advances are required to be included in the City's adopted budget and are also 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. 91-2020

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

AN EMERGENCY ORDINANCE TO ADVANCE FUNDS

WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to the Department of Justice Federal Grant Fund #129 to temporarily fund the Coronavirus Emergency Supplemental Funding Program portion (CFDA#16.034) until 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: General Fund (#001)
TO: Department of Justice Federal Grant Fund (#129)
AMOUNT: $10,688.13

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: 11/23/2020

TO: Vice Mayor Michael Abella Jr. and Members of City Council

FROM: Carl S. DeForest, City Manager
Todd Fischer

COPY: Mayor Ron Falconi

LEGISLATION: **ORD. NO. 92-2020** - An emergency ordinance amending Ordinances #92-19, #7-2020, #29-2020, #52-2020, #61-2020 and #82-2020 to include amendments to the appropriations budget for the year ending December 31, 2020 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: Place on the November 23, 2020 Council agenda and consider passage as an emergency with suspension of the rules to keep the budget as up to date possible.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: The total financial impact of this legislation is a net increase to the overall City appropriation budget by $231,109.65. The largest components are 1) an increase of $352,575.40 for engineering services pertaining to future Pearl Road Improvements. The City Administration also believes we will be successful in obtaining substantial grant funding to help complete this project.; 2) Change Order #2 on the 2020 asphalt neighborhood road improvement project for an additional $139,057.36. Change Order was due to more work and materials being used to complete certain roads than what was originally planned. 3) $10,688.13 for a new Coronavirus grant obtained by the Division of Police in the last several weeks along with a corresponding cash advance. The grant deadline is tight and must be completed by December 31, 2020. Most of the remaining budget amendments are proposed reductions to reduce costs or the items are no longer deemed necessary.

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.

All proposed amendments, whether negative or positive, are also detailed with a description and amounts in the attached Exhibit B. Exhibit B is provided for informational and review purposes only. This document is not required per Ohio Revised Code but is compiled to show explanations and amounts for each proposed budget amendment.

It's important to note that this legislation only has budgetary impact and actual expenditures, transfers and advances 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. 92-2020

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

AN EMERGENCY ORDINANCE AMENDING ORDINANCES #92-19, #7-2020, #29-2020, #52-2020, #61-2020 AND #82-2020 TO INCLUDE AMENDMENTS TO THE APPROPRIATION BUDGET FOR THE YEAR ENDING DECEMBER 31, 2020 AS INCORPORATED IN EXHIBIT "A" ATTACHED HERETO.

WHEREAS: Ordinance #92-19 adopted appropriations for 2020; and Ordinances #7-2020, #29-2020, #52-2020, #61-2020 and #82-2020 regarding amendments to the 2020 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 #92-19, #7-2020, #29-2020, #52-2020, #61-2020 and #82-2020.

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

SECTION 1: Ordinances #92-19, #7-2020, #29-2020, #52-2020, #61-2020 and #82-2020 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 November 23, 2020

Fund Number	Fund Name / Department	Personal Service	Other		Total
General Fund					
001	General Fund				
	City Council	168,569.00	78,538.80	$	247,107.80
	Mayor	95,801.00	86,904.01	$	182,705.01
	City Manager	190,551.00	127,582.79	$	318,133.79
	Information Technologies	167,456.00	313,727.88	$	481,183.88
	Engineering	24,081.00	236,616.68	$	260,697.68
	Building Department	306,434.00	217,343.98	$	523,777.98
	Cemetery Maintenance	-	29,050.00	$	29,050.00
	Janitorial Contract	-	21,627.00	$	21,627.00
	City Hall Building & Grounds	17,081.00	50,683.38	$	67,764.38
	Administrative Services	89,627.00	51,802.68	$	141,429.68
	Economic Development	111,212.00	245,380.34	$	356,592.34
	Animal Control	75,290.00	67,478.22	$	142,768.22
	Law Department	188,482.00	257,285.11	$	445,767.11
	Finance Department	253,897.00	222,123.01	$	476,020.01
	Income Tax Department	176,332.00	232,083.31	$	408,415.31
	Parks & Recreation Director	90,106.00	64,737.74	$	154,843.74
	General Fund Administration	-	943,095.76	$	943,095.76
	Planning Division/Community Development	46,782.00	31,767.69	$	78,549.69
	Board of Building Appeals	456.00	1,211.00	$	1,667.00
	Board of Zoning Appeals	3,207.00	4,890.59	$	8,097.59
	Board of Civil Service	17,035.00	26,325.28	$	43,360.28
	Board of Ethics	5,200.00	4,604.30	$	9,804.30
	Board of Charter Review	3,600.00	7,471.00	$	11,071.00
	Board of Commemorative Affairs	-	17,000.00	$	17,000.00
	General Fund Transfers / Advances	-	20,748,777.07	$	20,748,777.07
001	Total General Fund	$ 2,031,199.00	$ 24,088,107.62	$	26,119,306.62
Special Revenue Funds:					
110	Court Computerization Fund	10,682.00	17,629.19	$	28,311.19
111	FEMA Grant Fund	-	5,927.30	$	5,927.30
112	Local CoronaVirus Relief Fund	1,682,129.29	634,681.43	$	2,316,810.72
114	Police Fund	4,471,505.60	4,127,682.08	$	8,599,187.68
115	Fire Fund	2,504,265.95	2,871,591.88	$	5,375,857.83
117	Street Repair & Maintenance Fund	1,160,611.00	2,602,973.34	$	3,763,584.34
118	State Highway Fund	-	169,225.00	$	169,225.00
119	Law Enforcement Fund	-		$	-
120	Brunswick Transit Alternative (BTA) Fund	-	45,000.00	$	45,000.00
123	Brunswick Area Television (BAT) Fund	148,134.00	259,395.33	$	407,529.33
127	Parks Fund	208,629.00	461,416.38	$	670,045.38
129	Department of Justice Federal Grant Fund	-	135,850.39	$	135,850.39
130	DUI Enforcement & Education Fund	-	-	$	-
131	Recreation Center Fund	347,267.00	661,067.03	$	1,008,334.03
133	Home Improvement Grant Fund (CDBG)	-	39,162.40	$	39,162.40
Enterprise Funds:					
223	Refuse Fund	67,834.00	2,582,188.50	$	2,650,022.50
224	Storm Water Management Fund	31,696.00	1,148,565.24	$	1,180,261.24
Capital Improvement Funds:					
300	General Permanent Improvement Fund	-	900,910.00	$	900,910.00
332	Road Levy Fund	-	2,598,100.00	$	2,598,100.00
333	Road Improvement Fund	-	4,703,258.00	$	4,703,258.00
334	Traffic Control Fund	-	-	$	-
335	Public Square Fund	-	-	$	-

336	City Building Improvement Fund	-	643,106.74	$ 643,106.74
337	EPA Grant Fund	-	200,000.00	$ 200,000.00
339	Fire Improvement Fund	-	-	$ -
341	Park Improvement Fund	-	1,021,000.00	$ 1,021,000.00
347	North Carpenter Road Improvement Fund	-	8,572,834.12	$ 8,572,834.12
348	Boston Road Improvement Fund	-	93,519.24	$ 93,519.24
360	Brunswick Lake Improvement Fund	-	40,575.00	$ 40,575.00
370	OPWC Multi Roads Improvement Fund	-	728,800.00	$ 728,800.00
371	OPWC Laurel Road Improvement Fund	-	1,914,664.52	$ 1,914,664.52
Self Insurance Fund:				
600	Self Insurance Fund	-	3,250,000.00	$ 3,250,000.00
Debt Service Funds:				
771	General Obligation Bond Retirement Fund	-	-	$ -
781	Special Assessment BRF: South Industrial Parkway	-	17.62	$ 17.62
782	Special Assessment BRF: Laurel Road (2006)	-	41,762.50	$ 41,762.50
783	Special Assessment BRF: Brunswick Lake - Dam	-	18,948.81	$ 18,948.81
784	Special Assessment BRF: Brunswick Lake - Dredging	-	11,826.18	$ 11,826.18
Agency Funds:				
881	General Trust Agency Fund	-	750,000.00	$ 750,000.00
882	Unclaimed Money Agency Fund	-	20,000.00	$ 20,000.00
885	Flexible Spending Agency Fund	-	140,000.00	$ 140,000.00
886	Non-Residential 3% Building Permit Agency Fund	-	30,000.00	$ 30,000.00
887	Residential 1% Building Permit Agency Fund	-	10,000.00	$ 10,000.00
			Grand Total	$ 78,203,738.68