# BRUNSWICK CITY
# FINANCE COMMITTEE

## Agenda

**SEPTEMBER 27, 2021**
**5:55 PM**
**Or immediately following the Parks, Recreation & Community Committee**
**In the Caucus Room**

1. Discussion Items

   **RES. NO. 94-2021** - An emergency resolution prioritizing and directing the use of American Rescue Plan Funds. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   **ORD. NO. 95-2021** - An emergency ordinance amending ordinances #85-2020, #13-2021, #45-2021, #58-2021 and #79-2021 to include amendments to the Appropriation Budget for the year ending December 31, 2021 as incorporated in exhibit "A" attached hereto. - **1st Reading** (To be brought from the Finance Committee, *Administration/Todd Fischer*)

   **ORD. NO. 96-2021** - An emergency ordinance to advance funds. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   **RES. NO. 97-2021** - 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

THE CITY OF BRUNSWICK

# PROPOSED LEGISLATION

| | |
|---|---|
| **DATE:** | 9/27/2021 |
| **TO:** | Vice Mayor Michael Abella Jr. and Members of City Council |
| **FROM:** | Carl S. DeForest, City Manager<br>Todd Fischer |
| **COPY:** | Mayor Ron Falconi |
| **LEGISLATION:** | **RES. NO. 94-2021** - An emergency resolution prioritizing and directing the use of American Rescue Plan Funds. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*) |

**BACKGROUND:**

The American Rescue Plan Act of 2021 (ARPA) appropriated $19.53 billion to States for distribution to tens of thousands of "non-entitlement units of local governments" (NEUs); and;

ARPA directed the Department of the Treasury to make payments to each State for distribution to NEUs within the State, and;

The City of Brunswick is a non-entitlement unit of local governments as defined by ARPA, and;

During 2021, the City of Brunswick has received $1,826,858.48 in ARPA Funds and expects a 2nd distribution of the same amount in 2022, and;

The City of Brunswick, through the Division of Fire, provides 24/7 emergency medical services to the community, and;

All the employees of the International Association of Fire Fighters Local 3568 are fully dedicated to responding to the COVID-19 public health emergency, and;

The Division of Fire and all of its employees must assume that any call, situation or interaction may involve a COVID-19 positive person and the Division must protect themselves accordingly in all situations, and;

**PURPOSE AND EXPLANATION:**

See background section. In addition,

The priority of the American Rescue Plan Funds, retroactive to March 3, 2021, shall first be directed towards eligible payroll and benefits costs of the first responders that provide emergency medical services to the community and respond to the COVID-19 public health emergency.

Secondly, any supplies or materials costs that are necessary to help mitigate and respond to the COVID-19 health pandemic can be an authorized use of the American Rescue Plan Funds.

Thirdly, the Administration, after consideration of the first two priorities, may also use any remaining American Rescue Plan Funds for other eligible or authorized uses of the American Rescue Plan provided the use meets the eligibility requirements of the Department of Treasury and is legally appropriated by City Council.

If the above priorities or particular order is later determined to be no longer needed or unnecessary for any reason, Council could take appropriate action at that time.

**IMPLEMENTATION SCHEDULE:** Discuss at the September 27, 2021 Committee meeting and move to the Council agenda as an emergency with the suspension of the rules.

**FINANCIAL INFORMATION:**

**FINANCIAL SUMMARY:** All receipts and eligible expenditures for ARPA will be accounted for and budgeted in the Local Fiscal Recovery Fund #140.

During 2021, the City of Brunswick has received $1,826,858.48 in ARPA Funds and expects a 2nd distribution of the same amount in 2022.

**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 the suspension of the rules. The emergency clause is necessary to allow retroactivity of accounting back to March 3, 2021, per ARPA. Funding, reporting guidelines, templates, rules, regulations all came after March 3, 2021, causing the need for legislation to be passed as soon as possible so that the City could retroactively apply funds to eligible expenditures and report the accurate activity as of September 30, 2021. March 3, 2021, to September 30, 2021, is the first reporting period due back to the US Dept of Treasury in October 2021 and it is important to reflect eligible expenditures on the City's books before we close the September books.

**ADDITIONAL INFORMATION:** None.

CITY OF BRUNSWICK, OHIO
RESOLUTION NO. 94-2021

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

AN EMERGENCY RESOLUTION PRIORITIZING AND DIRECTING THE USE OF AMERICAN RESCUE PLAN FUNDS

WHEREAS: The American Rescue Plan Act of 2021 (ARPA) appropriated $19.53 billion to States for distribution to tens of thousands of "non-entitlement units of local governments" (NEUs); and;

WHEREAS: ARPA directed the Department of the Treasury to make payments to each State for distribution to NEUs within the State, and;

WHEREAS: The City of Brunswick is a non-entitlement unit of local governments as defined by ARPA, and;

WHEREAS: During 2021, the City of Brunswick has received $1,826,858.48 in ARPA Funds and expects a 2nd distribution of the same amount in 2022, and;

WHEREAS: The City of Brunswick through the Division of Fire provides 24/7 emergency medical services to the community, and;

WHEREAS: All the employees of the International Association of Fire Fighters Local 3568 are fully dedicated to responding to the COVID-19 public health emergency, and;

WHEREAS: The Division of Fire and all of its employees must assume that any call, situation or interaction may involve a COVID-19 positive person and the Division must protect themselves accordingly in all situations, and;

WHEREAS: If this Resolution is later determined to be no longer needed or unnecessary for any reason, Council could later repeal this Resolution.

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

SECTION 1: The priority of the American Rescue Plan Funds, retroactive to March 3, 2021, shall first be directed towards eligible payroll and benefit costs of the first responders that provide emergency medical services to the community and respond to the COVID-19 public health emergency.

SECTION 2: Secondly, any supplies or materials costs that are necessary to help mitigate and respond to the COVID-19 health pandemic can be an authorized use of the American Rescue Plan Funds.

SECTION 3: Thirdly, the Administration, after consideration of the first two priorities, may also use any remaining American Rescue Plan Funds for other eligible or authorized uses of the American Rescue Plan provided the use meets the eligibility requirements of the Department of Treasury and is legally appropriated by City Council.

SECTION 4: That this Resolution shall take effect and be in force from and after the earliest period allowed by law.

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PASSED: 1st Reading__________________________

2nd Reading_________________________

3rd Reading_________________________

ADOPTED: _________________ AYES ___________ NAYS ___________

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

**THE CITY OF BRUNSWICK**

# PROPOSED LEGISLATION

**DATE:** 9/27/2021

**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. 95-2021** - An emergency ordinance amending ordinances #85-2020, #13-2021, #45-2021, #58-2021 and #79-2021 to include amendments to the Appropriation Budget for the year ending December 31, 2021 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 the fiscal section and related attachments for additional information.

**IMPLEMENTATION SCHEDULE:** Discuss at the September 27, 2021, Finance Committee meeting and move to the September 27, 2021, Council agenda as an emergency with the suspension of the rules.

**FINANCIAL INFORMATION:**

**FINANCIAL SUMMARY:** The total financial impact of this legislation is a net increase to the overall City appropriation budget by $2,472,189.48. The largest components of the net increase, in no particular order, relate to:

1) $1,826,858.48 American Rescue Plan federal funding received in 2021. Funds must be used in accordance with Department of Treasury rules and regulations. Also, see separate City Council Resolution prioritizing the use of those funds.

2) $486,953 General Fund transfer out of income tax dollars to the Divisions of Police, Fire, Streets, and Capital Improvement Funds. Allocations/transfers to be executed in accordance

with City Council Ord #89-2021.

3) $358,000 increase in capital set-aside funds for various departments as listed in Exhibit B. Set aside funds are not expenditures but rather moving cash from one purpose to another to plan for a future event. The movement of these funds from one purpose to another is required to be budgeted. This will help departments with their financial planning and be an added tool in helping them achieve their 5-year goals/planned capital purchases. Please note: set aside funds for the Division of Police and Division of Fire originate from fines and forfeitures and emergency billing revenues, respectively.

4) Various recommended reductions in the Court Computer Fund, Recreation Center Fund, and Road Capital Projects Fund to keep the budget up-to-date based on the latest information available.

All other items not specifically listed in this summary are detailed with a description and listed amounts in the attached Exhibit B.

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.

It's important to note that this legislation only has a budgetary impact and actual 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 the 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, meet grant deadlines, and 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. 95-2021

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

AN EMERGENCY ORDINANCE AMENDING ORDINANCES #85-2020, #13-2021, #45-2021, #58-2021 AND #79-2021 TO INCLUDE AMENDMENTS TO THE APPROPRIATION BUDGET FOR THE YEAR ENDING DECEMBER 31, 2021 AS INCORPORATED IN EXHIBIT "A" ATTACHED HERETO.

WHEREAS: Ordinance #85-2020 adopted appropriations for 2021; and Ordinances #13-2021 #45-2021, #58-2021 and #79-2021 regarding amendments to the 2021 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 #85-2020, #13-2021, #45-2021, #58-2021 and #79-2021.

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

SECTION 1: Ordinances #85-2020, #13-2021, #45-2021, #58-2021 and #79-2021 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.

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PASSED: 1st Reading ________________

RULES SUSPENDED: AYES ____ NAYS ___

ADOPTED: ________________________AYES ____ NAYS ____

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

**EXHIBIT A** September 27, 2021

| Fund Number | Fund Name / Department | Personal Service | Other | Total |
|---|---|---|---|---|
| **General Fund** | | | | |
| 001 | General Fund | | | |
| | City Council | 170,488.00 | 83,320.00 | $ 253,808.00 |
| | Mayor | 96,309.00 | 87,595.42 | $ 183,904.42 |
| | City Manager | 187,768.00 | 133,659.44 | $ 321,427.44 |
| | Information Technologies | 168,918.00 | 339,878.54 | $ 508,796.54 |
| | Engineering | 23,769.00 | 408,748.00 | $ 432,517.00 |
| | Building Department | 336,552.00 | 226,072.04 | $ 562,624.04 |
| | Cemetery Maintenance | - | 29,075.00 | $ 29,075.00 |
| | Janitorial Contract | - | 21,627.00 | $ 21,627.00 |
| | City Hall Building & Grounds | 17,851.00 | 66,979.00 | $ 84,830.00 |
| | Administrative Services | 94,967.76 | 56,702.00 | $ 151,669.76 |
| | Economic Development | 111,361.00 | 277,282.51 | $ 388,643.51 |
| | Animal Control | 75,237.00 | 71,425.62 | $ 146,662.62 |
| | Law Department | 187,380.00 | 254,906.00 | $ 442,286.00 |
| | Finance Department | 251,803.00 | 231,701.93 | $ 483,504.93 |
| | Income Tax Department | 197,040.00 | 218,442.15 | $ 415,482.15 |
| | Parks & Recreation Director | 88,938.00 | 79,484.00 | $ 168,422.00 |
| | General Fund Administration | - | 1,106,378.70 | $ 1,106,378.70 |
| | Planning Division/Community Development | 46,935.00 | 35,265.58 | $ 82,200.58 |
| | Board of Building Appeals | 468.00 | 1,215.00 | $ 1,683.00 |
| | Board of Zoning Appeals | 3,287.00 | 4,949.00 | $ 8,236.00 |
| | Board of Civil Service | 10,550.00 | 26,921.00 | $ 37,471.00 |
| | Board of Ethics | 5,330.00 | 4,615.00 | $ 9,945.00 |
| | Board of Charter Review | - | - | $ - |
| | Board of Commemorative Affairs | - | 22,000.00 | $ 22,000.00 |
| | General Fund Transfers / Advances | - | 23,021,706.47 | $ 23,021,706.47 |
| 001 | Total General Fund | $ 2,074,951.76 | $ 26,809,949.40 | $ 28,884,901.16 |
| **Special Revenue Funds:** | | | | |
| 110 | Court Computerization Fund | 10,543.00 | 17,782.06 | $ 28,325.06 |
| 111 | FEMA Grant Fund | - | 4,742.77 | $ 4,742.77 |
| 112 | Local CoronaVirus Relief Fund | - | - | $ - |
| 114 | Police Fund | 4,505,164.00 | 4,299,068.36 | $ 8,804,232.36 |
| 115 | Fire Fund | 2,500,864.00 | 3,620,337.63 | $ 6,121,201.63 |
| 117 | Street Repair & Maintenance Fund | 1,181,081.00 | 2,504,024.52 | $ 3,685,105.52 |
| 118 | State Highway Fund | - | 134,275.00 | $ 134,275.00 |
| 119 | Law Enforcement Fund | - | 10,757.47 | $ 10,757.47 |
| 120 | Brunswick Transit Alternative (BTA) Fund | - | 45,000.00 | $ 45,000.00 |
| 123 | Brunswick Area Television (BAT) Fund | 148,333.00 | 289,322.62 | $ 437,655.62 |
| 127 | Parks Fund | 208,800.00 | 346,616.02 | $ 555,416.02 |
| 129 | Department of Justice Federal Grant Fund | - | 127,218.01 | $ 127,218.01 |
| 130 | DUI Enforcement & Education Fund | - | - | $ - |
| 131 | Recreation Center Fund | 347,221.00 | 551,019.52 | $ 898,240.52 |
| 133 | Home Improvement Grant Fund (CDBG) | - | 39,162.40 | $ 39,162.40 |
| 140 | Local Fiscal Recovery Fund | 1,326,694.61 | 500,163.87 | $ 1,826,858.48 |
| 141 | Opiod Settlement Fund | - | - | $ - |
| **Enterprise Funds:** | | | | |
| 223 | Refuse Fund | 67,482.00 | 2,722,732.98 | $ 2,790,214.98 |
| 224 | Storm Water Management Fund | 32,073.00 | 2,308,830.73 | $ 2,340,903.73 |
| **Capital Improvement Funds:** | | | | |
| 300 | General Permanent Improvement Fund | - | 2,276,453.06 | $ 2,276,453.06 |
| 332 | Road Levy Fund | - | 2,566,250.00 | $ 2,566,250.00 |
| 333 | Road Improvement Fund | - | 5,204,381.78 | $ 5,204,381.78 |

| | | | | |
|---|---|---|---|---|
| 334 | Traffic Control Fund | - | - | $ - |
| 335 | Public Square Fund | - | - | $ - |
| 336 | City Building Improvement Fund | - | 593,557.74 | $ 593,557.74 |
| 337 | EPA Grant Fund | - | - | $ - |
| 339 | Fire Improvement Fund | - | - | $ - |
| 341 | Park Improvement Fund | - | 1,925,629.18 | $ 1,925,629.18 |
| 347 | North Carpenter Road Improvement Fund | - | 2,734,017.93 | $ 2,734,017.93 |
| 348 | Boston Road Improvement Fund | - | 93,519.24 | $ 93,519.24 |
| 360 | Brunswick Lake Improvement Fund | - | 712,951.05 | $ 712,951.05 |
| 370 | OPWC Multi Roads Improvement Fund | - | - | $ - |
| 371 | OPWC Laurel Road Improvement Fund | - | 1,810,938.89 | $ 1,810,938.89 |
| 372 | OPWC Old Eagle Drive Improvement Fund | - | 994,330.00 | $ 994,330.00 |
| **Self Insurance Fund:** | | | | |
| 600 | Self Insurance Fund | - | 3,445,000.00 | $ 3,445,000.00 |
| **Debt Service Funds:** | | | | |
| 771 | General Obligation Bond Retirement Fund | - | - | $ - |
| 781 | Special Assessment BRF: South Industrial Parkway | - | 45,693.90 | $ 45,693.90 |
| 782 | Special Assessment BRF: Laurel Road (2006) | - | 40,187.50 | $ 40,187.50 |
| 783 | Special Assessment BRF: Brunswick Lake - Dam | - | 18,948.81 | $ 18,948.81 |
| 784 | Special Assessment BRF: Brunswick Lake - Dredging | - | 11,826.19 | $ 11,826.19 |
| **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 | - | 36,566.50 | $ 36,566.50 |
| 887 | Residential 1% Building Permit Agency Fund | - | 10,000.00 | $ 10,000.00 |
| | | | **Grand Total** | $ 80,164,462.50 |

City of Brunswick, Finance Office

**"Exhibit B" : Schedule of Amendments to the Permanent Budget #5 - For informational purposes only**

For the Budget Year Ending December 31, 2021

9/27/2021

| Fund Name / Account Name | Account Number | Appropriation Adjustment Amount | Description |
|---|---|---|---|
| **General (#001)** | | | |
| Transfer Out to Capital (IT Dept) | 001-0302-99999 | 50,000.00 | Increase estimated transfer in and out set aside for 5 year capital plan funding based on increase in income tax revenues for 2021. |
| TRANSFER OUT TAX ALLOCATION | 001-0999-99950 | 486,953.00 | Increase transfer of income taxes to Police, Fire, Streets & Capital Imp Funds per the 09/13/2021 proposed amendment to the income tax allocation Ord. |
| **General Fund Total** | | **536,953.00** | |
| **Court Computer Fund (#110)** | | | |
| EQUIPMENT SERVICE CONTRACT | 110-0210-54253 | (700.00) | Reduce appropriations for amount no longer deemed necessary as of Sept 10, 2021. |
| INSURANCE | 110-0210-54272 | (300.00) | Reduce appropriations for amount no longer deemed necessary as of Sept 10, 2021. |
| **Court Computer Fund Total** | | **(1,000.00)** | |
| **Police Fund (#114)** | | | |
| TRANSFER TO CAPITAL | 114-0520-99998 | 43,000.00 | Increase capital set aside Transfer In and Out for the Division of Police to match fines and forfeitures revenue through August 31, 2021. |
| **Police Fund Total** | | **43,000.00** | |
| **Fire Fund (#115/952)** | | | |
| TRANSFER OUT TO CAPITAL #952 | 115-0510-99999 | 165,000.00 | Match transfer Out capital set to transfer in for the Division of Fire. Set aside is from a portion of EMS revenues collected. |
| **Fire Fund Total** | | **165,000.00** | |
| **Street R & M Fund (#117)** | | | |
| TRANSFER OUT TO CAP #953 | 117-0420-99999 | 100,000.00 | Increase capital set aside Transfer In and Out for the Division of Streets to assist in funding for 5 year capital forecasted plans. |
| **Street R & M Fund Total** | | **100,000.00** | |
| **Rec. Center Fund (#131)** | | | |
| REC. CENTER PROGRAM SUPERVISORS | 131-0830-51197 | (30,000.00) | Reduce approrpriations as no longer needed as summer camps and after school programs not offered. |
| REC. PERS | 131-0830-52223 | (4,200.00) | Reduce approrpriations as no longer needed as summer camps and after school programs not offered. |
| MEDITAX | 131-0830-52226 | (435.00) | Reduce approrpriations as no longer needed as summer camps and after school programs not offered. |
| WORKER'S COMP | 131-0830-52274 | (600.00) | Reduce approrpriations as no longer needed as summer camps and after school programs not offered. |
| CREDIT CARD FEES | 131-0830-53216 | (2,000.00) | Reduce credit card fees to $12,000 or an average of $1,000/month. |
| REPAIR AND MAINTENANCE | 131-0830-54243 | 2,235.00 | Increase repair and maintenance to allow for more items or issues to be resolved. |
| **Rec. Center Total** | | **(35,000.00)** | |
| **Local Fiscal Recovery Fund (#140)** | | | |
| Wages - Safety/Public Health | 140-2021-51000 | 1,326,694.61 | American Rescue Plan dedication of funding for front line responders. |
| Fringe Benefits - Safety/Public Health | 140-2021-52000 | 500,163.87 | American Rescue Plan dedication of funding for front line responders. |
| **Total Local Fiscal Recovery Fund** | | **1,826,858.48** | |
| **Road Capital Projects Fund (#333)** | | | |
| CONSTRUCTION - JUDITA | 333-0454-56881 | (351,020.00) | CDBG Grant application for Judita was not awarded. |
| ENG/INSP JUDITA PH II CITY CHARE | 333-0454-56883 | (77,500.00) | CDBG Grant application for Judita was not awarded. |
| CONTINGENCY JUDITA PH II CITY CHARE | 333-0454-56883 | (35,102.00) | CDBG Grant application for Judita was not awarded. |
| CONSTRUCTION CITY SHARE-PEARL RD | 333-0464-56881 | 300,000.00 | Increase local share to $2,400,000 |
| **Road Capital Projects Fund Total** | | **(163,622.00)** | |

THE CITY OF BRUNSWICK

# PROPOSED LEGISLATION

**DATE:** 9/27/2021

**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. 96-2021** - 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.

The City has completed two different Department of Justice federal grants and has received all federal grant reimbursements. Thus, it is time to repay the original General Fund advance that was used to temporarily fund these grant programs. Both previous advances were approved by City Council.

**PURPOSE AND EXPLANATION:** See background section.

**IMPLEMENTATION SCHEDULE:** Discuss at the September 27, 2021 Committee meeting and move to the Council agenda as an emergency with the 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 audited annually. 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 the 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. 96-2021

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

AN EMERGENCY ORDINANCE TO ADVANCE FUNDS

WHEREAS: The City of Brunswick wishes to return previously advanced monies from the Department of Justice Federal Grant Fund #129 to the General Fund #001 since the 2019-JG-A02-6712 Edward Byrne Memorial Justice Grants (Ballistic Helmets) has been completed and federal grant reimbursements have been received, and;

WHEREAS: The City of Brunswick wishes to return previously advanced monies from the Department of Justice Federal Grant Fund #129 to the General Fund #001 since the Coronavirus Emergency Supplemental Funding Program portion (CFDA#16.034) has been 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: Department of Justice Federal Grant Fund (#129)
TO: General Fund (#001)
AMOUNT: $9,847.30

FROM: Department of Justice Federal Grant Fund (#129)
TO: General Fund (#001)
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.

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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:** | 9/27/2021 |
| **TO:** | Vice Mayor Michael Abella Jr. and Members of City Council |
| **FROM:** | Carl S. DeForest, City Manager<br>Todd Fischer |
| **COPY:** | Mayor Ron Falconi |
| **LEGISLATION:** | **RES. NO. 97-2021** - 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.<br><br>Note: 2022 will also mark the eighth 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 = $861,000 for the 2022 year. No change in tax rates (full millage) occurred from the previous year. |
| **IMPLEMENTATION SCHEDULE:** | To be adopted on September 27, 2021, 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 2022 property tax collections, including homestead and rollback distributions, to be received by the City of Brunswick equal $3,151,700 |

in total. This is $18,200 or 0.58% more than the current 2021 property tax revenue estimate on file from the Medina County Budget Commission.

The 1.2 mill road levy portion equaled $861,000 (eighth year of collections) and the 2.6 inside mills equal $2,290,700. The County Auditor typically updates these property tax estimates once the property values and tax rates are certified. The 2022 property tax collections for the City of Brunswick can only occur if this legislation is passed and filed with the County Auditor's Office by October 29, 2021. 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 September 27, 2021 Committee meeting and move to the September 27, 2021 Council agenda as an emergency. Recommended action for approval on September 27, 2021 with emergency clause (suspension of the rules).

# Medina County Auditor


## MIKE KOVACK

144 North Broadway St. • Medina, Ohio 44256


Date: September 21, 2021

To: Township Fiscal Officers
Village Fiscal Officers/Clerks
City Finance Directors
Library Treasurers

From: Kristen Johnson, Tax Settlements
Medina County Auditor's Office

Re: Resolution Accepting Amounts and Rates

Attached please find your copies of the:

1. Extension Letter from the Ohio Department of Taxation
2. Resolution Accepting Amounts and Rates.

The Extension Letter is for your audit next year. It indicates the reason for extending the dates for the Resolution Accepting Rates.

The Resolution Accepting the Amounts and Rates must be approved and sent back to our office by **October 29, 2021.**

If you have an additional levy, or a renewal levy with an increase that passes on the ballot in November, you will be sent another Resolution Accepting Rates after the election.
This must be approved and sent back by **November 30, 2021.**

If you have any questions please call me at 330-725-9766 or email at kjohnson@medinaco.org.
Thank you!


(330) 725-9754 **Medina** • 844-722-3800 **Toll-Free** • (330) 725-9136 **Fax**
**www.medinacountyauditor.org**

CITY OF BRUNSWICK, OHIO
RESOLUTION NO. 97-2021

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

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

(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, 2022**

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 Commission Inside 10 M. Limitation | County Auditor's Estimate of Tax Rate to be Levied Inside 10 M. Limit | County Auditor's Estimate of Tax Rate to be Levied Outside 10 M. Limit |
|---|---|---|---|---|
| | Column II | Column IV | V | VI |
| General Fund | | $2,026,400 | 2.30 | |
| General Bond Retirement Fund | | | | |
| Police Pension | | $264,300 | 0.30 | |
| Road Levy | $861,000 | | | 1.20 |
| Recreation Fund | | | | |
| **TOTAL** | $861,000 | $2,290,700 | 2.60 | 1.20 |

DIST. 3

SCHEDULE B TAX YEAR 2021 COLLECTION YEAR 2022

2021 ESTIMATED VALUES AND YIELDS

| | |
|---|---|
| 1. RES/AG | $714,786,040 |
| 2. OTHER REAL | $178,916,980 |
| 3. PUCO PERSONAL | $11,773,930 |
| 4. RES/AG NEW CONSTR. | $1,255,710 |
| 5. OTHER NEW CONSTR. | $1,526,550 |
| 6. TOTAL | $908,259,210 |

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<br>0.000000 | 2.300000<br>2.300000 | $1,594,700 | $399,200 | $26,300 | $6,200 | $2,026,400 | |
| SPECIAL REVENUE | POLICE PENSION | | | | | 0.30 | 0.000000<br>0.000000 | 0.300000<br>0.300000 | $208,000 | $52,100 | $3,400 | $800 | $264,300 | |
| | ROAD LEVY | 2014 | 10 | 2014/2023 | 2015/2024 | 1.20 | 0.210096<br>0.100775 | 0.947885<br>1.079070 | $657,200 | $187,300 | $13,700 | $2,800 | $861,000 | This has no 10/2.5% |

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2.60 | INSIDE MILLAGE | $2,459,900 | $638,600 | $43,400 | $9,800 | $3,151,700 | $3,151,700 |
| 1.20 | OUTSIDE MILLAGE | | | | | | |
| 3.80 | TOTAL MILLAGE | | | | | | |

3.547885 RES/AG EFFECTIVE
3.679070 OTHER EFFECTIVE

**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 ,20<br>for not to exceed years. | | |
| Current Expense Levy authorized by voters on ,20<br>for not to exceed years. | | |
| Current Expense Levy authorized by voters on ,20<br>for not to exceed years. | | |
| **Total General Fund outside 10m. Limitation.** | | |
| Road Levy authorized by voters on May 6, 2014<br>for not to exceed 10 years. | 1.20 | $861,000 |
| Levy authorized by voters on ,20<br>for not to exceed years. | | |
| Fund: Levy authorized by voters on<br>for not to exceed years. | | |
| Fund: Levy authorized by voters on ,20<br>for not to exceed years. | | |
| Fund: Levy authorized by voters on ,20<br>for not to exceed years. | | |

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 thi

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 ( ______________________ ,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

DIST. 3

SCHEDULE B TAX YEAR 2021 COLLECTION YEAR 2022

2021 ESTIMATED VALUES AND YIELDS

| | | |
|---|---|---|
| 1. | RES/AG | $714,786,040 |
| 2. | OTHER REAL | $178,916,980 |
| 3. | PUCO PERSONAL | $11,773,930 |
| 4. | RES/AG NEW CONSTR. | $1,255,710 |
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| 6. | TOTAL | $908,259,210 |

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<br>0.000000 | 2.300000<br>2.300000 | $1,594,700 | $399,200 | $26,300 | $6,200 | $2,026,400 |
| SPECIAL REVENUE | POLICE PENSION | | | | | 0.30 | 0.000000<br>0.000000 | 0.300000<br>0.300000 | $208,000 | $52,100 | $3,400 | $800 | $264,300 |
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This has no 10/2.5%

| | | | | | | | |
|---|---|---|---|---|---|---|---|
| 2.60 | INSIDE MILLAGE | $2,459,900 | $638,600 | $43,400 | $9,800 | $3,151,700 | $3,151,700 |
| 1.20 | OUTSIDE MILLAGE | | | | | | |

3.80 TOTAL MILLAGE

3.547885 RES/AG EFFECTIVE
3.679070 OTHER EFFECTIVE

CITY OF BRUNSWICK, OHIO
RESOLUTION NO. 97-2021

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

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

(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, 2022**

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 of each tax necessary to be levied by this Council, and what part thereof is without, and what 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

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 Derived fro Levies Outs 10 M. Limit | Amou Approved by Budget Com- mission Insi 10 M. Limita | County Auditor's Estimate of Tax Rate to be Levied | |
|---|---|---|---|---|
| | | | Inside 10 M. Limit | Outside 10 M. Limit |
| | Column | Colur | V | VI |
| General Fund | | $2,026,400 | 2.30 | |
| General Bond Retirement Fund | | | | |
| Police Pension | | $264,300 | 0.30 | |
| Road Levy | $861,000 | | | 1.20 |
| Recreation Fund | | | | |
| TOTAL | $861,000 | $2,290,700 | 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 Lev (Carry to Schedu A, Column II) |
|---|---|---|
| GENERAL FUND: | | |
| Current Expense Levy authorized by voters on ,20 for not to exceed years. | | |
| Current Expense Levy authorized by voters on ,20 for not to exceed years. | | |
| Current Expense Levy authorized by voters on ,20 for not to exceed years. | | |
| **Total General Fund outside 10m. Limitation.** | | |
| Road Levy authorized by voters on for not to exceed 10 years. | 1.20 | $861,000 |
| Levy authorized by voters on ,20 for not to exceed years. | | |
| Fund: Levy authorized by voters on for not to exceed years. | | |
| Fund: Levy authorized by voters on ,20 for not to exceed years. | | |
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| 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 t

Resolution to the County Auditor of Said County.

Mr./Mrs. __________________________ seconded the Resolution and th

upon its adoption the vote resulted as follows:

___________________________________

___________________________________

___________________________________

Adopted the __________ ___________________________________,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 F

and Records of said Council are required by the Laws of the State of Ohio to be kept, do l

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