BRUNSWICK CITY
FINANCE COMMITTEE

Agenda
FEBRUARY 14, 2022
6:15 PM

1. Discussion Items

   (a) **ORD. NO. 15-2022** - An emergency ordinance amending ordinance #110-2021 to include amendments to the Appropriation Budget for the year ending December 31, 2022 as incorporated in Exhibit "A" attached hereto. - **1st Reading** (To be brought from the Finance Committee, *Administration/Todd Fischer*)

   (b) **ORD. NO. 16-2022** - An emergency ordinance to transfer and advance funds. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   (c) **ORD. NO. 17-2022** - An emergency ordinance amending Section 1 of Ordinance No. 111-2021 to provide for a Revised Allocation of Municipal Income Tax receipts during the period from January 1, 2022 through December 31, 2022 - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   (d) **ORD. NO. 18-2022**- An emergency ordinance to transfer reconciled 2021 income tax receipts to the Police and Fire Funds. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

2. General Discussion

3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE: 2/14/2022

TO: Vice Mayor Nicholas Hanek and Members of City Council

FROM: Carl S. DeForest, City Manager
Todd Fischer

COPY: Mayor Ron Falconi

LEGISLATION: **ORD. NO. 15-2022** - An emergency ordinance amending ordinance #110-2021 to include amendments to the Appropriation Budget for the year ending December 31, 2022 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 February 14, 2022, Finance Committee meeting and move to the February 14, 2022, 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 $6,702,633.12. The largest components of the net increase, in no particular order, relate to:

1) $4,072,086.08 pertains to 7 different grants awarded for the upcoming Pearl Road Improvement Project. Various grants were received from the Federal Highway Administration and the State of Ohio for this project. Exhibit B lists the grant amounts by funding source for this project. As the construction work is completed and related invoices are submitted, Chagrin Valley Engineering is expected to identify and breakdown the appropriate and eligible expenditures by grant/funding source. The Finance Department will then record the

expenditure activity accordingly.

2) $1,371,579.43 General Fund estimated transfer out amendments for distribution of 2022 income tax dollars to the Divisions of Police, Fire, Streets, and Capital Improvement Funds. These updates reflect the most-up-to-date income tax estimates for withholding, net profit and individual accounts. Allocations/transfers of income tax will be executed in accordance with the City Council Ordinance. This allocation Ordinance is also up for discussion with a proposed amendment in a separate piece of legislation for February 14, 2022.

3) $1,191,543.52 General Fund Transfer out to the Capital Improvement Fund #300 to assist in funding 2022 and future capital improvement projects and to comply with the City's Fund Balance Reserve Policy.

4) $601,736 in General Fund transfers out to the Police and Fire Funds. Based on the final completed 2021 reconciliation of income tax collections and unique circumstances, it is determined that the City of Brunswick must transfer additional reconciled 2021 income tax dollars from the General Fund to the Police and Fire Funds to ensure these income tax dollars are designated and spent in accordance with the purpose of maintaining staffing levels for the safety forces of the City. Business net profits during the 2021 year were higher than originally anticipated. It is believed the net profit filings were higher as a result of large federal subsidies received to help combat the health pandemic, historically low interest rates, economic conditions, business decisions, etc.

5) $400,000 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.

6) $393,752 in advances out to and from various funds to temporarily fund and cover costs of 3 new grants until grant reimbursements are received. The advances to return the money are also included in this amendment.

7) $272,000 in proposed increases in appropriations for the Division of Fire Capital. $260,000 of this amount is to move up the original time period to order a medic unit remount by 2 years. We are requesting the acceleration of this order due to supply chain concerns and the need to maintain essential emergency medical services. An additional $12,000 increase pertains to anticipated cost increases with supply chain issues for an item expected to be bid this year.

7) $196,876 in new grant awards received. The City received a $85,836 grant from NOPEC for energy efficient projects, $61,040 grant from ODNR for an inclusive playground, and $50,000 grant from the DOJ for body-worn cameras.

8) $192,418.12 American Rescue Plan federal funding received in 2021 but expected to be spent in early 2022. Funds will be spent in accordance with Council Resolution #94-2021 and must comply with Department of Treasury rules and regulations.

9) $111,867 to establish funding for a contingency for the Miner Drive Storm Sewer Project. Originally included in the 2021 budget, but was not carried over in the original 2022 budget since it was not encumbered.

10) Recommended amendments, mostly reductions, to keep the accounting up-to-date and/or reconcile timing differences between fiscal years for various infrastructure projects as listed in Exhibit B and not already addressed above. The total net reduction for these items is a reduction in appropriations of $2,261,375.84.

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, reconcile income tax receipts to existing safety levies 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. _

By:

AN EMERGENCY ORDINANCE AMENDING ORDINANCE #110-2021 TO INCLUDE AMENDMENTS TO THE APPROPRIATION BUDGET FOR THE YEAR ENDING DECEMBER 31, 2022 AS INCORPORATED IN EXHIBIT "A" ATTACHED HERETO.

WHEREAS: Ordinance #110-2021 adopted appropriations for 2022; 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 Ordinance #110-2021.

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

SECTION 1: Ordinance #110-2021 is 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
Laura E. Timura

EXHIBIT A

February 14, 2022

Fund Number	Fund Name / Department	Personal Service	Other	Total
General Fund				
001	General Fund			
	City Council	179,403.00	88,131.75	$ 267,534.75
	Mayor	101,410.00	96,204.26	$ 197,614.26
	City Manager	192,145.00	155,823.73	$ 347,968.73
	Information Technologies	176,705.00	361,231.52	$ 537,936.52
	Engineering	24,363.00	344,803.00	$ 369,166.00
	Building Department	340,192.00	279,104.59	$ 619,296.59
	Cemetery Maintenance	-	19,075.00	$ 19,075.00
	Janitorial Contract	-	21,627.00	$ 21,627.00
	City Hall Building & Grounds	17,800.00	66,938.00	$ 84,738.00
	Administrative Services	90,817.00	61,290.00	$ 152,107.00
	Economic Development	114,145.00	292,647.66	$ 406,792.66
	Animal Control	76,790.00	76,343.81	$ 153,133.81
	Law Department	192,065.00	283,528.00	$ 475,593.00
	Finance Department	258,691.00	234,526.72	$ 493,217.72
	Income Tax Department	203,469.00	224,964.00	$ 428,433.00
	Parks & Recreation Director	77,000.00	65,087.00	$ 142,087.00
	General Fund Administration	-	1,145,992.04	$ 1,145,992.04
	Planning Division/Community Development	46,799.00	41,361.72	$ 88,160.72
	Board of Building Appeals	488.00	1,219.00	$ 1,707.00
	Board of Zoning Appeals	3,432.00	4,970.00	$ 8,402.00
	Board of Civil Service	10,972.00	26,934.00	$ 37,906.00
	Board of Ethics	5,460.00	4,625.00	$ 10,085.00
	Board of Charter Review	-	-	$ -
	Board of Commemorative Affairs	-	23,540.00	$ 23,540.00
	General Fund Transfers / Advances	-	25,819,877.95	$ 25,819,877.95
001	Total General Fund	$ 2,112,146.00	$ 29,739,845.75	$ 31,851,991.75
Special Revenue Funds:				
110	Court Computerization Fund	5,404.00	17,257.71	$ 22,661.71
111	FEMA Grant Fund	-	-	$ -
114	Police Fund	4,634,811.00	4,824,122.20	$ 9,458,933.20
115	Fire Fund	2,580,651.00	7,140,791.18	$ 9,721,442.18
117	Street Repair & Maintenance Fund	1,217,454.00	2,757,110.09	$ 3,974,564.09
118	State Highway Fund	-	890,886.76	$ 890,886.76
119	Law Enforcement Fund	-	3,879.00	$ 3,879.00
120	Brunswick Transit Alternative (BTA) Fund	-	45,000.00	$ 45,000.00
123	Brunswick Area Television (BAT) Fund	163,605.00	277,274.30	$ 440,879.30
127	Parks Fund	205,346.00	330,455.02	$ 535,801.02
129	Department of Justice Federal Grant Fund	-	175,291.58	$ 175,291.58
130	DUI Enforcement & Education Fund	-	-	$ -
131	Recreation Center Fund	391,274.00	621,651.50	$ 1,012,925.50
133	Home Improvement Grant Fund (CDBG)	-	27,595.43	$ 27,595.43
140	Local Fiscal Recovery Fund	109,863.43	82,554.69	$ 192,418.12
141	Opiod Settlement Fund	-	-	$ -
Enterprise Funds:				
223	Refuse Fund	70,966.00	2,842,444.61	$ 2,913,410.61
224	Storm Water Management Fund	33,334.00	3,792,632.24	$ 3,825,966.24
Capital Improvement Funds:				
300	General Permanent Improvement Fund	-	2,655,165.17	$ 2,655,165.17
332	Road Levy Fund	-	2,612,800.00	$ 2,612,800.00
333	Road Improvement Fund	-	6,849,243.35	$ 6,849,243.35
334	Traffic Control Fund	-	-	$ -

335	Public Square Fund	-	-	$	-
336	City Building Improvement Fund	-	373,960.00	$	373,960.00
339	Fire Improvement Fund	-	79,618.16	$	79,618.16
341	Park Improvement Fund	-	1,351,361.75	$	1,351,361.75
347	North Carpenter Road Improvement Fund	-	1,937,645.20	$	1,937,645.20
348	Boston Road Improvement Fund	-	93,519.24	$	93,519.24
353	I-71 / Rt. 303 Enhancement Fund	-	-	$	-
360	Brunswick Lake Improvement Fund	-	619,412.05	$	619,412.05
371	OPWC Laurel Road Improvement Fund		664,710.63	$	664,710.63
372	OPWC Old Eagle Drive Improvement Fund		509,825.64	$	509,825.64
373	OPWC Skyview Drive Improvement Fund	-	1,579,180.00	$	1,579,180.00
Self Insurance Fund:					
600	Self Insurance Fund	-	3,479,450.00	$	3,479,450.00
Debt Service Funds:					
771	General Obligation Bond Retirement Fund	-	-	$	-
782	Special Assessment BRF: Laurel Road (2006)	-	38,612.50	$	38,612.50
783	Special Assessment BRF: Brunswick Lake - Dam	-	130,599.25	$	130,599.25
784	Special Assessment BRF: Brunswick Lake - Dredging	-	80,534.14	$	80,534.14
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	-	35,000.00	$	35,000.00
887	Residential 1% Building Permit Agency Fund	-	10,000.00	$	10,000.00
			Grand Total	$	89,104,283.57

City of Brunswick, Finance Office

"Exhibit B" : Schedule of Amendments to the Permanent Budget #1 - For informational purposes only

For the Budget Year Ending December 31, 2022

2/14/2022

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
General (#001)			
COUNCIL MEMBERS	001-0100-51022	198.00	Increase original 2022 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly underestimated.
PERS	001-0100-52223	28.00	Increase original 2022 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly underestimated.
MEDITAX	001-0100-52226	3.00	Increase original 2022 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly underestimated.
WORKER'S COMP - COUNCIL	001-0100-52274	6.00	Increase original 2022 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly underestimated.
CODIFICATION	001-0100-54279	626.00	Increase 2022 budget to be-in line with 2021 actual expenditures for codification.
MAYOR	001-0200-51012	33.00	Increase original 2022 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly underestimated.
PERS	001-0200-52223	5.00	Increase original 2022 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly underestimated.
MEDITAX	001-0200-52226	1.00	Increase original 2022 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly underestimated.
SICK BUY BACK - MAYOR/COURT	001-0200-52228	(435.99)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
WORKER'S COMP - MAYOR	001-0200-52274	1.00	Increase original 2022 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly underestimated.
SICK BUY BACK - CM	001-0300-52228	(520.27)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
SICK BUY BACK - IT	001-0302-52228	(259.48)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
SICK BUY BACK - BLDG DEPT	001-0430-52228	(407.41)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
EQUIPMENT SERVICE CONTRACT	001-0461-54253	450.00	Estimated costs for Affordable Care Act reporting services for year-end and mailing of employee forms.
SICK BUY BACK - ED	001-0490-52228	(2,146.34)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
ED DEV BED TAX	001-0490-54288	10,803.00	Increase bed tax as a result of increased cash basis lodging tax estimate as a result of delinquent collections in Jan 2022 and Council directive.
SICK BUY BACK - ANIMAL WARDEN	001-0540-52228	(118.19)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
PROFESSIONAL SERVICES - LAW	001-0600-54233	28,500.00	Economic Development Legal Services/Tax Increment Financing & Legal Services pertaining to tax law changes.
SICK BUY BACK - FINANCE	001-0700-52228	(537.28)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
CAPITAL OUTLAY - FINANCE	914-0700-56252	500.00	Emergency replacement of printer in Finance (refurbished printer). Previous machine beyond repair as drive shaft was broken.
SICK BUY BACK - TAX	001-0720-52228	(256.00)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
INSURANCE	001-0880-54272	16,222.04	Cyber Security Insurance Premium Breakdown by applicable accounts/Fund. $42,300 in total per Council Resolution #6-2022.
ADMINISTRATIVE CAPITAL EXP (EMERGENCY)	918-0880-56252	15,000.00	Contribution to Medina County for GPS capabilities for underwater investigative robot for searches, etc.
ADMINISTRATIVE CAPITAL EXP (EMERGENCY)	918-0880-56252	6,000.00	Purchase and update fuel software and tracking mechanism for City fuel pumps.
SICK BUY BACK	001-0900-52228	(329.28)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
ADVANCE OUT TO CITY-WIDE PARK IMPROV FUNI	001-0999-99878	61,040.00	Advance Out from the General Fund to Parks City-Wide Capital Fund #341 to temporarily fund/cover costs of ODNR Playground Grant until reimbursed.
ADVANCE OUT TO FUND #129 (DOJ GRANT)	001-0999-99892	50,000.00	Advance Out from the General Fund to DOJ Grant Fund #129 to temporarily fund/cover costs of Body Worn Camera Grant until reimbursed.
ADVANCE OUT TO FUND #336 (NOPEC GRANT)	001-0999-99899	85,836.00	Advance Out from the General Fund to City Hall Expansion Fund #336 to temporarily fund/cover costs of 2022 NOPEC Grant until reimbursed.
TRANSFER OUT: CAPITAL IMPROV FUND #300	001-0999-99947	1,191,543.52	Increase transfer Out to the Capital Improvement Fund #300 to comply with the Fund Balance Reserve Policy.
TRANSFER OUT TAX ALLOCATION	001-0999-99950	1,371,579.43	Increase General Fund Transfers Out to reflect amendments to the 2022 Income Tax Allocation Ordinance to be presented on Feb 14, 2022.
TRANSFER OUT RECONCILED PY TAX ALLOCATION	001-0999-99951	601,736.00	Increase income taxes transfer out to distribute 2021 safety levy dollars to the Safety funds to maintain staffing in accordance with ballott language.
General Fund Total		**3,435,100.75**	
Court Computer Fund (#110)			
SICK BUY BACK	110-0210-52228	(14.29)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
INSURANCE	110-0210-54272	2,115.00	Cyber Security Insurance Premium Breakdown by applicable accounts/Fund. $42,300 in total per Council Resolution #6-2022.
Court Computer Fund Total		**2,100.71**	
Police Fund (#114)			
PATROLMEN SALARIES	114-0520-51110	8,879.00	Overlap hiring plan for 7 weeks to train up a new officer (at 2 year lateral rate) from Feb 20-April 8 to replace another Officer expected to retire on April 8.
COMM SPEC OVERTIME	114-0520-51197	16,000.00	415 hours of vacation carryover granted as a result of large turnover in the Department and COVID-19 during 2021. Effect OT/shift fill in 2022. Temporary.
LONGEVITY	114-0520-52002	1,000.00	Correct original budgeted costs. Original budget mistakenly excluded an eligible Communication Specialist pursuant to Memorandum of Understanding.
PERS	114-0520-52223	3,840.00	415 hours of vacation carryover granted as a result of large turnover in the Department and COVID-19 during 2021. Effect OT/shift fill in 2022. Temporary.
PROFESSIONAL PAY	114-0520-52225	421.00	Overlap hiring plan for 7 weeks to train up a new officer (at 2 year lateral rate) from Feb 20-April 8 to replace another Officer expected to retire on April 8.
MEDITAX	114-0520-52226	361.00	Overlap hiring plan for 7 weeks to train up a new officer (at 2 year lateral rate) from Feb 20-April 8 to replace another Officer expected to retire on April 8.
POLICE OP& F PENSION	114-0520-52227	2,820.00	Overlap hiring plan for 7 weeks to train up a new officer (at 2 year lateral rate) from Feb 20-April 8 to replace another Officer expected to retire on April 8.

City of Brunswick, Finance Office

"Exhibit B" : Schedule of Amendments to the Permanent Budget #1 - For informational purposes only

For the Budget Year Ending December 31, 2022

2/14/2022

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
SICK BUY BACK	114-0520-52228	(25,859.89)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
NO MEDICAL COVERAGE	114-0520-52229	(1,375.00)	Newly hired employee selecting family health insurance & replacing employee who did not take medical insurance. Coverage begins April 2022.
WELLNESS	114-0520-52231	800.00	Overlap hiring plan for 7 weeks to train up a new officer (at 2 year lateral rate) from Feb 20-April 8 to replace another Officer expected to retire on April 8.
WORKER'S COMP	114-0520-52274	587.00	Overlap hiring plan for 7 weeks to train up a new officer (at 2 year lateral rate) from Feb 20-April 8 to replace another Officer expected to retire on April 8.
HOSPITALIZATION	114-0520-52275	21,195.15	Newly hired employee selecting family health insurance & replacing employee who did not take medical insurance. Coverage begins April 2022.
HOSPITALIZATION	114-0520-52275	2,495.66	Estimated costs of medical insurance plan changes selected by employees from 2021 into 2022, pursuant to Collective Bargaining Agreements.
HOSPITALIZATION	114-0520-52275	2,355.02	Overlap hiring plan for 7 weeks to train up a new officer (at 2 year lateral rate) from Feb 20-April 8 to replace another Officer expected to retire on April 8.
INSURANCE	114-0520-54272	8,460.00	Cyber Security Insurance Premium Breakdown by applicable accounts/Fund. $42,300 in total per Council Resolution #6-2022.
K9 SUPPLIES & MATERIALS	114-0520-55240	25.00	Increase estimated receipts and expenditures for K9 donation received (per Chief's email dated 01/17/2022).
FUEL	114-0520-55300	3,400.00	Increase estimated fuel costs for January 2022 monthly expense extrapolated over 12 months. Will be revisted later for changes in fuel costs.
TRANSFER TO CAPITAL	114-0520-99999	125,000.00	Increase capital set asides for future capital purchases. Funds to come from anticipated fines and forfeiture revenue.
POLICE CAPITAL	961-0520-56252	7,938.00	Replenish appropriations temporarily moved to cover new Ohio Attorney General Body Armor Grant Award of $5,953.50 + local match of $1,984.50.
DONATIONS - POLICE CAPITAL	961-0520-56253	2,113.26	Appropriate Eagles donations received in 2021 not spent as of 01/01/2022.
Police Fund Total		**180,455.20**	
Fire Fund (#115/952)			
SICK BUY BACK	115-0510-52228	(30,952.41)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
NO MEDICAL COVERAGE	115-0510-52232	(1,500.00)	Reduction in appropriations as a result of medical insurance plan changes selected by employees from 2021 into 2022, pursuant to Collective Bargaining Agreements.
HOSPITALIZATION	115-0510-52275	10,369.14	Estimated costs of medical insurance plan changes selected by employees from 2021 into 2022, pursuant to Collective Bargaining Agreements.
TRAINING GRANT	115-0510-53247	5,235.00	Ohio Public Utilities Commission Hazardous Materials Operations Level Refresher Training Grant
INSURANCE	115-0510-54272	6,345.00	Cyber Security Insurance Premium Breakdown by applicable accounts/Fund. $42,300 in total per Council Resolution #6-2022.
FUEL	115-0510-55300	6,900.00	Increase estimated fuel costs for January 2022 monthly expense extrapolated over 12 months. Will be revisted later for changes in fuel costs.
TRANSFER OUT TO CAPITAL #952	115-0510-99999	200,000.00	Increase capital set asides for future capital purchases. Funds to come from anticipated EMS billing revenue.
CAPITAL OUTLAY	952-0510-56252	260,000.00	Move up the planned medic unit remount to 2022 from 2024. Plan to order in 2022 with goal to obtain before or during 2024. Supply Chain concerns.
CAPITAL OUTLAY	952-0510-56252	12,000.00	Estimated 20% cost increase relating to supply chain & COVID-19 issues. Actual item required to be competibely bid before awarded.
CAPITAL OUTLAY-DONATIONS EAGLES	952-0510-56253	1,975.96	Appropriate Eagles donations received in 2021 not spent as of 01/01/2022.
Fire Fund Total		**470,372.69**	
Street R & M Fund (#117)			
SICK BUY BACK	117-0420-52228	(7,601.41)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
INSURANCE	117-0420-54272	2,115.00	Cyber Security Insurance Premium Breakdown by applicable accounts/Fund. $42,300 in total per Council Resolution #6-2022.
FUEL	117-0420-55310	6,500.00	Increase fuel costs by approximately 10%. Partly due to heavier winter plus higher prices than originally estimated.
TRANSFER OUT TO CAP #953	117-0420-99999	75,000.00	Increase capital set asides for future capital purchases.
Street R & M Fund Total		**76,013.59**	
Law Enforcement Trust Fund (#119)			
COMPLEX INVESTIGATIONS	119-0523-53230	379.00	Increase overall budget by $379 to a total of $3,879 to cover cost of LEADS on-line subscription per Chief request. (Email Jan 17, 2022)
Total Law Enforcement Trust Fund (#119)		**379.00**	
Cable TV Fund (#123/#956)			
SICK BUY BACK	123-0460-52228	(547.70)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
INSURANCE	123-0460-54272	2,115.00	Cyber Security Insurance Premium Breakdown by applicable accounts/Fund. $42,300 in total per Council Resolution #6-2022.
Cable TV Fund Total		**1,567.30**	
Parks Fund (#127/960)			
SICK BUY BACK	127-0810-52228	(214.98)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
Parks Fund Total		**(214.98)**	
DOJ Federal Grant Fund (#129)			
BODY-WORN CAMERA 2021 GRANT	129-0544-56263	50,000.00	A new Body Worn Camera Grant Award from the United States Department of Justice. Grant Period 12/01/2021-11/30/2024.
ADVANCE OUT	129-0999-80185	50,000.00	Advance Out back to the General Fund once eligible grant costs are reimbursed by DOJ for the 2021 Body-Worn Camera Grant.
DOJ Federal Grant Fund Total		**100,000.00**	

City of Brunswick, Finance Office

"Exhibit B" : Schedule of Amendments to the Permanent Budget #1 - For informational purposes only

For the Budget Year Ending December 31, 2022

2/14/2022

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
Rec. Center Fund (#131)			
RECREATION SUPERINTENDENT PS	131-0830-51080	(3,052.00)	Update appropriations based on hiring of new employee after original 2022 budget was created.
LONGEVITY	131-0830-52002	(1,000.00)	Update appropriations based on hiring of new employee after original 2022 budget was created.
DEFERRED COMP	131-0830-52222	(2,803.00)	Update appropriations based on hiring of new employee after original 2022 budget was created.
REC. PERS	131-0830-52223	(732.00)	Update appropriations based on hiring of new employee after original 2022 budget was created.
MEDITAX	131-0830-52226	(44.00)	Update appropriations based on hiring of new employee after original 2022 budget was created.
HOSPITALIZATION	131-0830-52275	(4,710.00)	Update appropriations based on hiring of new employee after original 2022 budget was created. Med insurance not expected to begin until 03/01/2022.
REPAIR AND MAINTENANCE	131-0830-54243	4,000.00	Increase repair and maintenance cost to help with cost increases pertaining to inflation and supply chain issues.
UTILITIES & PHONE	131-0830-54270	3,000.00	Increase appropriations in the Recreation Center to correct misposting of a Recreation Center utility bill in the Parks Fund in Oct 2021.
INSURANCE	131-0830-54272	2,115.00	Cyber Security Insurance Premium Breakdown by applicable accounts/Fund. $42,300 in total per Council Resolution #6-2022.
Rec. Center Total		**(3,226.00)**	
CHIP (HOME Funds) Fund (#133)			
CHIP LOCAL FUNDING ALLOCATION 2022 GRANT	133-2022-54100	26,730.43	Appropriate (CHIP Program Income) available cash balance for a possible local match to the joint 2022 CHIP grant application with the City of Medina.
CHIP (CDBG Funds) Fund Total		**$ 26,730.43**	
Local Fiscal Recovery Fund (#140)			
Wages - Safety/Public Health	140-2021-51000	109,863.43	Appropriate remaining ARPA cash balance on hand (leftover from 2021) to be expended in accordance with City Council Resolution #94-2021.
Fringe Benefits - Safety/Public Health	140-2021-52000	82,554.69	Appropriate remaining ARPA cash balance on hand (leftover from 2021) to be expended in accordance with City Council Resolution #94-2021.
Total Local Fiscal Recovery Fund		**192,418.12**	
Refuse Fund (#223)			
OVERTIME	223-0710-51198	1,500.00	Add approximately 40 hours to overtime budget to handle, calculate and process possible billing adjustments for contractual issues.
PERS	223-0710-52223	360.00	Add approximately 40 hours to overtime budget to handle, calculate and process possible billing adjustments for contractual issues.
MEDITAX	223-0710-52226	22.00	Add approximately 40 hours to overtime budget to handle, calculate and process possible billing adjustments for contractual issues.
SICK BUY BACK	223-0710-52228	(74.87)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
WORKER'S COMP	223-0710-52274	30.00	Add approximately 40 hours to overtime budget to handle, calculate and process possible billing adjustments for contractual issues.
INSURANCE	223-0710-54272	1,406.48	Cyber Security Insurance Premium Breakdown by applicable accounts/Fund. $42,300 in total per Council Resolution #6-2022.
Total Refuse Fund		**3,243.61**	
Stormwater Management Fund (#224)			
SICKBUY BACK	224-0420-52228	(43.02)	Appropriations no longer necessary. Option not selected, not otherwise available, or estimate was too high.
INSURANCE	224-0420-54272	1,406.48	Cyber Security Insurance Premium Breakdown by applicable accounts/Fund. $42,300 in total per Council Resolution #6-2022.
CONTINGENCY	224-0455-56884	111,867.00	Appropriate contingency for Miner Drive Storm Sewer Project. Originally included in 2021 project costs but was not carried over into 2022.
Stormwater Management Enterprise Fund Total		**113,230.46**	
Road Levy Improvement Fund #332			
CONSTRUCTION	332-0473-56881	13,550.00	Appropriate leftover 2021 road levy monies from the closure of prior year project pos.
ENGINEERING/INSPECTION	332-0473-56883	2,000.00	Appropriate leftover 2021 road levy monies from the closure of prior year project pos.
Road Levy Improvement Fund Total		**15,550.00**	
Road Capital Projects Fund (#333)			
FHWA 4TA7 CONSTRUCTION-PEARL RD	333-0464-56251	2,146,588.00	Appropriate various grants received for the improvement of Pearl Road. Total original Grant Awards from all sources = $4,072,086.08.
FHWA 4PF7(U) CONSTRUCTION URBAN-PEARL RD	333-0464-56261	1,332,551.20	Appropriate various grants received for the improvement of Pearl Road. Total original Grant Awards from all sources = $4,072,086.08.
FHWA 4PF7(R) CONSTRUCTION RURAL-PEARL RD	333-0464-56271	360,253.91	Appropriate various grants received for the improvement of Pearl Road. Total original Grant Awards from all sources = $4,072,086.08.
FHWA LABR(U) INSPECTION URBAN-PEARL RD	333-0464-56263	106,604.10	Appropriate various grants received for the improvement of Pearl Road. Total original Grant Awards from all sources = $4,072,086.08.
FHWA LABR(R) INSPECTION RURAL-PEARL RD	333-0464-56273	28,820.31	Appropriate various grants received for the improvement of Pearl Road. Total original Grant Awards from all sources = $4,072,086.08.
STATE 4PS7(R) CONSTR RURAL - PERAL ROAD	333-0464-56281	90,063.48	Appropriate various grants received for the improvement of Pearl Road. Total original Grant Awards from all sources = $4,072,086.08.
STATE LABR(R) INSPECTION RURAL-PEARL RD	333-0464-56283	7,205.08	Appropriate various grants received for the improvement of Pearl Road. Total original Grant Awards from all sources = $4,072,086.08.
CONSTRUCTION CITY SHARE-PEARL RD	333-0464-56881	(2,000,000.00)	Reduce 2022 appropriations for local cost share on Pearl Road since project and pos were approved in late 2021. Leave $400,000 for contingency

City of Brunswick, Finance Office

"Exhibit B" : Schedule of Amendments to the Permanent Budget #1 - For informational purposes only

For the Budget Year Ending December 31, 2022

2/14/2022

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
ENGINEERING -OLD EAGLE DR	333-0489-56883	(2,651.82)	Amount used in Dec 2021 as a result of a change order and therefore needs to be reduced from the 2022 budget.
CONTINGENCY - OLD EAGLE DR	333-0489-56884	(14,802.65)	Amount used in Dec 2021 as a result of a change order and therefore needs to be reduced from the 2022 budget.
Road Capital Projects Fund Total		**2,054,631.61**	
City Hall Expansion Fund (#336)			
NOPEC GRANT 2022	336-2022-56800	85,836.00	NOPEC 2022 Grant Award (Award letter dated 01/13/2022).
ADVANCE OUT	336-0999-99900	85,836.00	Advance Out back to the General Fund once eligible grant costs are reimbursed by NOPEC for the 2022 NOPEC Grant.
City Hall Expansion Fund Total		**171,672.00**	
Park Improvement Fund (#341)			
GRANT -INCLUSIVE/ACCESIBLE PLAYGROUND	341-0812-56871	61,040.00	ODNR Neura Parl Inclusive Playground NatureWorks Grant Award (Award letter dated 11/05/2021).
ADVANCE OUT	341-0999-80185	61,040.00	Advance Out back to the General Fund once eligible grant costs are reimbursed by ODNR for the Inclusive Playground ODNR NatureWorks Grant.
Total Park Improvement Fund		**122,080.00**	
N. Carpenter Paving Fund (#347)			
EST STATE OF OHIO CONSTRUCTION CONTRIB	347-0424-56879	(241,031.22)	Reduce both estimated receipts and appropriations in 2022 for actual State North Carpenter exp & receipts posted in Dec 2021.
N. Carpenter Paving Fund Total		**(241,031.22)**	
OPWC Laurel Road Improvement Fund (#371)			
CONSTRUCTION- PH3	371-0555-56881	5.30	Appropriate funds to restore budget to match grant award. Change came when purchase orders were closed after the 2022 budget was compiled.
ENGINEERING-PH 3	371-0555-56883	6,331.36	Appropriate funds to restore budget to match grant award. Change came when purchase orders were closed after the 2022 budget was compiled.
Total OPWC Laurel Road Improvement Fund		**6,336.66**	
OPWC Old Eagle Drive Improvement Fund (#372)			
CONTINGENCY	372-0489-56884	(24,776.81)	Reduce contingency budget and estimated advance in receipts by same amount. Net effect on estimated ending fund balance = $0.
Total OPWC Old Eagle Dr Improvement Fund		**(24,776.81)**	

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE: 2/14/2022

TO: Vice Mayor Nicholas Hanek and Members of City Council

FROM: Carl S. DeForest, City Manager
Todd Fischer

COPY: Mayor Ron Falconi

LEGISLATION: **ORD. NO. 16-2022** - An emergency ordinance to transfer and 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 transfers and advances may become necessary as certain financial situations arise. Transfers and Advances may also occur as a result of the City's Fund Balance Reserve Policy passed and last amended by City Council via Ordinance #115-2021. A transfer is the permanent movement of money from one fund to another. 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 transferring and 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. Transfers and Advance legislation is generally presented two to three times a year or more, if deemed necessary.

PURPOSE AND EXPLANATION: Refer to background section.

IMPLEMENTATION SCHEDULE: Discuss at the February 14, 2022 Finance Committee meeting and move to the February 14, 2022 Council agenda as an emergency with suspension of the rules.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: Transfers and advances do not have a financial impact on the City funds as a collective whole. Transfers and 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. Transfers and 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.

By:

AN EMERGENCY ORDINANCE TO TRANSFER AND ADVANCE FUNDS

WHEREAS: The City of Brunswick wishes to transfer funds from the General Fund #001 to the Road Capital Projects Fund #333 to set aside funds for current and future road improvement projects, and;

WHEREAS: The City of Brunswick wishes to transfer funds from the General Fund #001 to the Capital Projects Improvement Fund #300 for various capital improvements or may be authorized by Council, and;

WHEREAS: The City of Brunswick wishes to transfer funds from the General Fund #001 to the Recreation Center Fund #131 to help subsidize operational, contractual and capital expenses as a result of the health pandemic, and;

WHEREAS: The City of Brunswick wishes to return previously advanced monies from the Road Levy Improvement Fund (#332) to the General Fund #001 since the 2021 road levy projects are near completion, and;

WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to the Road Levy Improvement Fund #332 to allow for the 2022 neighborhood road improvement program to occur during the upcoming construction season versus otherwise waiting for all levy proceeds to be 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 2020-JG-LLE-5881 Encryption Bypass Equipment for Investigations Grant is completed and federal grant reimbursements have been received, and;

WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to the OPWC Sky View Drive Improvement Fund #373 to temporarily fund the anticipated Sky View Drive Phase II OPWC improvement project until OPWC grant reimbursements are received, and;

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 15PBJA-21-GG-04406-BWCX 2021 Body-Worn Camera grant expenses until the 2021 Body-Worn Camera grant reimbursements are received, and;

CITY OF BRUNSWICK, OHIO
ORDINANCE NO.

WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to City Hall Expansion Fund #336 to temporarily fund the 2022 NOPEC grant expenses until the 2022 NOPEC grant reimbursements are received, and;

WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to the Parks City-Wide Capital Improvement Fund #341 to temporarily fund the ODNR NatureWorks grant expenses for the Neura Park Inclusive Playground project until the grant reimbursements are received.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That the following funds are hereby transferred:

FROM: General Fund (#001)
TO: Road Capital Projects Fund (#333)
AMOUNT: $2,900,000.00

FROM: General Fund (#001)
TO: Capital Projects Improvement Fund (#300)
AMOUNT: $2,091,543.52

FROM: General Fund (#001)
TO: Recreation Center Fund (#131)
AMOUNT: $625,000.00

SECTION 2: That the following funds are hereby advanced:

FROM: Road Levy Improvement Fund (#332)
TO: General Fund (#001)
AMOUNT: $855,000.00

FROM: General Fund (#001)
TO: Road Levy Improvement Fund (#332)
AMOUNT: $861,000.00

FROM: Department of Justice Federal Grant Fund (#129)
TO: General Fund (#001)
AMOUNT: $17,887.50

FROM: General Fund (#001)
TO: OPWC Sky View Drive Improvement Fund (#373)
AMOUNT: $789,590.00

CITY OF BRUNSWICK, OHIO
ORDINANCE NO.

FROM: General Fund (#001)
TO: Department of Justice Federal Grant Fund (#129)
AMOUNT: $50,000.00

FROM: General Fund (#001)
TO: City Hall Expansion Fund (#336)
AMOUNT: $85,836.00

FROM: General Fund (#001)
TO: Parks City-Wide Capital Improvement Fund (#341)
AMOUNT: $61,040.00

SECTION 3: 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 transferred and 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
Laura E. Timura

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE: 2/14/2022

TO: Vice Mayor Nicholas Hanek and Members of City Council

FROM: Carl S. DeForest, City Manager
Todd Fischer

COPY: Mayor Ron Falconi

LEGISLATION: **ORD. NO. 17-2022** - An emergency ordinance amending Section 1 of Ordinance No. 111-2021 to provide for a Revised Allocation of Municipal Income Tax receipts during the period from January 1, 2022 through December 31, 2022 - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

BACKGROUND: Per Codified Ordinance Section 880.01.01 (e) Council is required to pass an Ordinance when amending the distribution of municipal income taxes to various funds. Generally, this process occurs at the beginning of the year when the new annual appropriation measure is being considered or thereafter, "as needed". The proposed amendment to the 2022 income tax allocation Ordinance would bring the allocations in line with the most up-to-date income tax revenue estimates and compliance with the City's two specific safety levies.

PURPOSE AND EXPLANATION: In accordance with Section 880.01.1 (e) of the Brunswick Codified Ordinances, this Council will be required to pass ordinances from time to time to provide for the allocation of income tax receipts as required and permitted by Section 880.01.1; and

City Council has determined that the allocation formula during the period from January 1, 2022 through December 31, 2022, should maximize the amounts provided for municipal services and improvements; and

In order to carry out that purpose subject to and consistent with the requirements of Section 880.01 of the Codified Ordinances, this Council has determined that it is necessary to amend Section 1 of Ordinance No. 111-2021;

IMPLEMENTATION SCHEDULE: The proposed 2022 income tax allocation draft legislation and 2022 appropriation budget will be presented and discussed with the Finance Committee and other members of Council on February 14, 2022. This 2022 income tax allocation legislation is anticipated to be moved to the February 14, 2022 Council agenda for one reading as an emergency with suspension of the rules. The emergency clause is considered necessary in order to remain in compliance with both the Ohio Revised Code and the City's two safety specific income tax levies. The emergency

clause will also allow for the daily operations of the City of Brunswick to continue without interruptions.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY:

This piece of legislation adopts the distribution requirements for municipal income taxes and imposes a ceiling or maximum of income tax dollars that can be received in specifically listed funds. The estimated income tax collections and distribution of net income taxes as written have also been set to comply with the levy language of the City's two income tax specific safety levies. Note: The actual income taxes received ultimately relate to the fiscal impact. Actual income tax receipt amounts will become known at the completion and closure of the fiscal year.

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 proposed amendment to the 2022 income tax allocation Ordinance would bring the allocations in line with the most up-to-date income tax revenue estimates and compliance with the City's two specific safety levies. The income tax revenue estimates have recently been updated to account for the latest inflationary indexes along with recent elevated net profit returns. Elevated net profit returns are currently expected to last through the 2022 collection year. We expect net profits to normalize in the future as various economic factors evolve and the federal subsidies work their way through the system. The revised income tax revenue estimates as of February 9, 2022 and proposed allocations are expected to allocate more funds towards Police, Fire and Street Funds. Proposed allocations and maximums are stated in the attached Ordinance. The Ordinance language has also been amended to ensure compliance with the City's two safety levies if income tax revenues happen to exceed expectations. Income Tax revenue estimates are constantly monitored and will be analyzed in detail during the summer of 2022 as more information is received. Any significant changes in those estimates could result in future amendments to this Ordinance and future allocations. This 2022 income tax allocation legislation is anticipated to be moved to the February 14, 2022 Council agenda for one reading as an emergency with suspension of the rules. The emergency clause is considered necessary in order to remain in compliance with both the Ohio Revised Code and the City's two safety specific income tax levies. The emergency clause will also allow for the daily operations of the City of Brunswick to continue without interruptions.

ADDITIONAL INFORMATION: None.

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER

By:

AN EMERGENCY ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 111-2021 TO PROVIDE FOR A REVISED ALLOCATION OF MUNICIPAL INCOME TAX RECEIPTS DURING THE PERIOD FROM JANUARY 1, 2022 THROUGH DECEMBER 31, 2022

WHEREAS: In accordance with Section 880.01.1 (e) of the City of Brunswick Codified Ordinances, this Council is required to pass Ordinances from time to time to provide for the allocation of income tax receipts as required and permitted by Codified Ordinance Section 880.01.1; and

WHEREAS: This Council has determined that the allocation formula during the period from January 1, 2022 through December 31, 2022 should maximize the amounts provided for municipal services and improvements; and

WHEREAS: In order to carry out such purpose, subject to and consistent with the requirements of Section 880.01.1 of the Codified Ordinances, this Council has determined that it is necessary to amend Section 1 of Ordinance No. 111-2021;

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

SECTION 1: That Section 1 of Ordinance No. 111-2021, adopted on December 13, 2021, be and is hereby amended to read as follows:

"SECTION 1. Subject to and consistent with the provisions of Section 880.01.1 of the Codified Ordinances, during the period from January 1, 2022 through December 31, 2022, the income tax receipts collected under the provisions of Chapter 880 of the Codified Ordinances each month, after provision for costs of administering and enforcing the provisions of that Chapter (the "Net Income Tax Receipts"), shall be allocated to and deposited in or transferred to the following funds at the close of each month in the following percentage allocations notwithstanding the tax year to which they are attributable:

Fund	Allocation
Police Fund	37.50%
Fire Fund	24.50%
Street Repair & Maintenance Fund	7.00%
BTA Fund	0.25%
Parks Fund	2.25%
Capital Improvement Fund	3.50%
General Fund	25.00%

; provided that when amounts allocated to a fund reach the designated annual maximum for that fund for 2022 set forth below, no additional net income tax receipts will be deposited into that fund in 2022.

The annual maximum allocations for the various funds for 2022 shall be as follows:

(A) As to the Police Fund and the Fire Fund, the greater of:

(i) The aggregate amount set forth in the following table:

Fund	Allocation
Police Fund	$8,875,000
Fire Fund	$5,965,000
Aggregate Police & Fire Funds Total	$14,840,000

or

(ii) As to the Police Fund, 59.80% of the aggregate amount of Net Income Tax Receipts from the taxes levied pursuant to Section 880.005.1(b) and (c) of the Codified Ordinances in that year, and as to the Fire Fund, 40.20% of the aggregate amount of Net Income Tax Receipts from the taxes levied pursuant to Section 880.005.1(b) and (c) of the Codified Ordinances in that year.

Any amounts in excess of such annual maximum allocations shall be allocated to the General Fund.

(B) As to the Street Repair & Maintenance Fund, the BTA Fund and the Parks Fund, the amounts set forth in the following table:

Fund	Maximum Allocation
Street Repair & Maintenance Fund	$1,400,000
BTA Fund	$15,000
Parks Fund	$540,000

Any amounts in excess of such annual maximum allocations shall be allocated to the General Fund.

(C) There shall be no annual maximum applicable to the allocation of Net Income Tax Receipts to the General Fund or to the Capital Improvement Fund in 2022.

This Council finds and determines that, based on the City's estimated income tax receipts for 2022, the allocation percentages and maximum allocations set forth in this Section are consistent with the requirements of paragraphs (b), (c) and (d) of Section 880.01.1 of the Codified Ordinances. This Council shall act promptly to revise the foregoing allocation percentages and or maximum allocations if, as and when such revisions are necessary to ensure continuing compliance with the requirements of Section 880.01.1 of the Codified Ordinances.

The Finance Director/Income Tax Administrator shall prepare monthly financial reports reflecting amounts of the prior month's allocations to the various funds and year to date allocations to the various funds and confirming the City's continuing compliance with the requirements of Section 880.01.1 of the Codified Ordinances.

SECTION 2: That Section 1 of Ordinance No. 111-2021, as adopted on December 13, 2021, be and is hereby repealed.

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER

SECTION 3: The Council finds and determines that all formal actions of this Council and of any of its committees concerning and relating to the passage of this Ordinance were taken, and all deliberations of this Council and of any of its committees that resulted in such formal action were held, in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 4: That this Ordinance 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 additional reason that this Ordinance is necessary for the usual daily operation of a municipal government. Therefore, the same shall be in full force and effect immediately after its passage by the required number of votes; otherwise, the earliest time permitted by law.

PASSED: 1st Reading _____
2nd Reading _____
3rd Reading _____

ADOPTED: _____ AYES _____ NAYS _____

ATTEST: _____
Clerk of Council
Laura E. Timura

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE: 2/14/2022

TO: Vice Mayor Nicholas Hanek and Members of City Council

FROM: Carl S. DeForest, City Manager
Todd Fischer

COPY: Mayor Ron Falconi

LEGISLATION: **ORD. NO. 18-2022**- An emergency ordinance to transfer reconciled 2021 income tax receipts to the Police and Fire Funds. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

BACKGROUND: In accordance with Section 880.01.1 (e) of the City of Brunswick Codified Ordinances, City Council passes Ordinances from time to time to provide for the allocation of income tax receipts as required and permitted by Codified Ordinance Section 880.01.1. Pursuant to Ordinance #89-2021, City Council determined the allocation formula of income tax distributions during the period from January 1, 2021 through December 31, 2021.

Furthermore, during 2021, two large corporations filed multiple net profit returns and paid delinquent taxes resulting in an increase in income taxes collected on net profits. In addition, it was determined that a unique circumstance occurred during 2021 in which income taxes collected during 2021 on business net profit returns exceeded expectations and the net-profit local income tax five-year average collections by fifty-seven percent. Currently, it is believed that this unusual circumstance is mainly due to businesses receiving large federal subsidies distributed as a result of the health pandemic, historically low interest rates, economic conditions, business decisions, etc. It is also currently projected that local income tax collections on net profit returns, excluding delinquencies, will normalize and eventually decrease from these elevated levels in 2023 as federal subsidies end, interest rates and inflation increase, costs of goods and services increase, economic and market conditions change, business decisions evolve, etc.

Based on the final completed 2021 reconciliation of income tax collections and unique circumstances, it is determined that the City of Brunswick must transfer additional reconciled 2021 income tax dollars from the General Fund to the Police and Fire Funds to ensure these income tax dollars are designated and spent in accordance with the purpose of maintaining staffing levels for the safety forces of the City.

A transfer is the permanent movement of money from one fund to another.

PURPOSE AND

EXPLANATION: Refer to background section.

IMPLEMENTATION SCHEDULE: Discuss at the February 14, 2022 Finance Committee meeting and move to the February 14, 2022 Council agenda as an emergency with suspension of the rules.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: Transfers do not have a financial impact on the City funds as a collective whole. Transfers are merely the movement of money from one fund to another and are defined in Ohio Revised Code Section 5705 and in the Auditor of State Compliance Supplement. Transfers are required to be included in the City's adopted budget and are also required to be approved by City Council. Furthermore, these particular transfers will enable the City to allocate funding in accordance with the City's two specific safety income tax levies.

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 to comply with the City's two specific safety levies and to ensure income tax dollars are designated and spent in accordance with those income tax levies.

ADDITIONAL INFORMATION: None.

CITY OF BRUNSWICK, OHIO
ORDINANCE NO.

By:

AN EMERGENCY ORDINANCE TO TRANSFER RECONCILED 2021 INCOME TAX RECEIPTS TO THE POLICE AND FIRE FUNDS

WHEREAS: In accordance with Section 880.01.1 (e) of the City of Brunswick Codified Ordinances, City Council passes Ordinances from time to time to provide for the allocation of income tax receipts as required and permitted by Codified Ordinance Section 880.01.1; and

WHEREAS: Pursuant to Ordinance #89-2021, City Council determined the allocation formula of income tax distributions during the period from January 1, 2021 through December 31, 2021; and,

WHEREAS: During 2021, two large corporations filed multiple net profit returns and paid delinquent taxes resulting in an increase in income taxes collected on net profits; and,

WHEREAS: It was also determined that a unique circumstance occurred during 2021 in which income taxes collected during 2021 on business net profit returns exceeded expectations and the net-profit local income tax five-year average collections by fifty-seven percent; and,

WHEREAS: Currently, it is believed that this unusual circumstance is mainly due to businesses receiving large federal subsidies distributed as a result of the health pandemic, historically low interest rates, economic conditions, business decisions, etc.; and,

WHEREAS: It is also believed that local income tax collections on net profit returns, excluding delinquencies, will eventually decrease from these elevated levels as federal subsidies end, interest rates and inflation increase, costs of goods and services increase, economic and market conditions change, business decisions evolve, etc.; and,

WHEREAS: Based on the final completed 2021 reconciliation of income tax collections and unique circumstances, it is determined that the City of Brunswick must transfer additional reconciled 2021 income tax dollars from the General Fund to the Police and Fire Funds to ensure these income tax dollars are designated and spent in accordance with purpose of maintaining staffing levels for the safety forces of the City.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That the following funds are hereby transferred:

FROM:	General Fund (#001)
TO:	Police Fund (#114)
AMOUNT:	$369,767.00

FROM:	General Fund (#001)
TO:	Fire Fund (#115)
AMOUNT:	$231,969

CITY OF BRUNSWICK, OHIO
ORDINANCE NO.

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 transferred. 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
Laura Timura