

BRUNSWICK CITY FINANCE COMMITTEE

Agenda

FEBRUARY 12, 2024

5:40 PM

1. Discussion Items
 - (a) **ORD. NO. 16-2024** - An emergency ordinance amending ordinance #98-2023 to include amendments to the Appropriation Budget for the year ending December 31, 2024 as incorporated in Exhibit "A" attached hereto. - **1st Reading** (To be brought from the Finance Committee, *Administration/Todd Fischer*)
 - (b) **ORD. NO. 22-2024** - An emergency ordinance to transfer and advance funds. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
2. General Discussion
3. Adjournment

PROPOSED LEGISLATION



DATE: 2/12/2024

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. 16-2024** - An emergency ordinance amending ordinance #98-2023 to include amendments to the Appropriation Budget for the year ending December 31, 2024 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 12, 2024, Finance Committee meeting and move to the February 12, 2024, 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 \$6,969,505.07. The largest components of the net increase, in no particular order, relate to:

- 1) \$1,811,263.13 in proposed increases in appropriations for the Division of Fire's local monies for the Fire Station. The \$1,811,263.13 represents the remaining Fire Station set aside monies not previously encumbered as of December 31, 2023, nor included in the 2024 Original budget presentation.
- 2) \$1,161,982 in advances out to and from various funds to temporarily fund and cover

costs of new grants until grant reimbursements are received. The advances to return the money are also included in this amendment. Advances, albeit appropriated, are not "true" expenditures but are rather a movement of money from one fund to another in the form of a loan.

3) \$1,082,712.03 in transfers from the General Fund to the Road Improvement Fund #333 to comply with the Fund Balance Reserve Policy and increase the neighborhood road improvement program. The City projects that we will be able to increase the neighborhood road improvement program by \$800,000 each year for both 2024 and 2025. The total neighborhood road improvement program will now be expanded from a total of \$1.2 million to \$2.0 million due to the City's ability to generate more interest revenues in 2023 and related interest revenue projections for 2024. These additional revenues are as a result of continued improvements in the City's Fund Balance Reserve Policy, higher interest rates and an expanding portfolio. Transfers, albeit appropriated, are not "true" expenditures but are rather a movement of money from one fund to another.

4) \$495,889.63 pertains to the remaining unspent grant monies for the ongoing 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 remaining 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 continue to identify and breakdown the appropriate and eligible expenditures by grant/funding source. The Finance Department will then record the expenditure activity accordingly. The City has recorded a gross-up receipt and expense for the first 11 pay estimates received. All 11 pay estimates were approved by the State of Ohio and the City to date. Additional pay estimates exist, but are still being analyzed, etc. More pay estimates are expected as we continue through 2024.

5) \$800,000 increased appropriation to the Road Improvement Fund for the 2024 neighborhood road improvement program as previously referenced.

6) \$500,000 Transportation Improvement District Program Grant Award from the State of Ohio for North Industrial Parkway improvements.

7) \$625,000 in local cost share for the North Industrial Parkway Improvement Project. This includes a local match to the \$500,000 grant award plus estimated costs for engineering and inspection costs.

8) \$80,991 in new NOPEC grant award received.

All other items below \$75,000 are not specifically listed in this summary, but are detailed with a description with 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. 16-2024

By: Mr. Hanek, Mr. Abella, and Mr. Lambert

AN EMERGENCY ORDINANCE AMENDING ORDINANCE #98-2023 TO INCLUDE AMENDMENTS TO THE APPROPRIATION BUDGET FOR THE YEAR ENDING DECEMBER 31, 2024 AS INCORPORATED IN EXHIBIT "A" ATTACHED HERETO.

WHEREAS: Ordinance #98-2023 adopted appropriations for 2024; 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 #98-2023.

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

SECTION 1: Ordinance #98-2023 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, CMC

EXHIBIT A

February 12, 2024

Fund Number	Fund Name / Department	Personal Service	Other	Total
General Fund				
001	General Fund			
	City Council	192,919.00	90,359.00	\$ 283,278.00
	Mayor	111,341.00	98,139.00	\$ 209,480.00
	City Manager	201,060.00	135,145.00	\$ 336,205.00
	Information Technologies	185,620.00	355,385.00	\$ 541,005.00
	Engineering	25,723.00	669,247.00	\$ 694,970.00
	Building Department	361,000.00	303,838.00	\$ 664,838.00
	Cemetery Maintenance	-	24,500.00	\$ 24,500.00
	Janitorial Contract	-	23,100.00	\$ 23,100.00
	City Hall Building & Grounds	5,843.00	49,704.00	\$ 55,547.00
	Administrative Services	100,989.00	59,730.00	\$ 160,719.00
	Economic Development	120,517.00	259,847.00	\$ 380,364.00
	Animal Control	81,109.00	73,012.00	\$ 154,121.00
	Law Department	191,671.00	349,585.00	\$ 541,256.00
	Finance Department	274,410.00	240,883.00	\$ 515,293.00
	Income Tax Department	216,279.00	265,169.09	\$ 481,448.09
	Parks & Recreation Director	81,299.00	64,056.00	\$ 145,355.00
	General Fund Administration	-	1,345,747.25	\$ 1,345,747.25
	Planning Division/Community Development	77,096.00	224,157.00	\$ 301,253.00
	Board of Building Appeals	516.00	1,222.00	\$ 1,738.00
	Board of Zoning Appeals	1,281.00	4,613.00	\$ 5,894.00
	Board of Civil Service	11,849.00	49,092.00	\$ 60,941.00
	Board of Ethics	4,080.00	4,650.00	\$ 8,730.00
	Board of Charter Review	-	-	\$ -
	Board of Commemorative Affairs	-	34,500.00	\$ 34,500.00
	General Fund Transfers / Advances	-	29,959,346.36	\$ 29,959,346.36
001	Total General Fund	\$ 2,244,602.00	\$ 34,685,026.70	\$ 36,929,628.70
Special Revenue Funds:				
110	Court Computerization Fund	5,705.00	16,396.00	\$ 22,101.00
111	FEMA Grant Fund	-	-	\$ -
114	Police Fund	4,891,325.00	5,165,937.70	\$ 10,057,262.70
115	Fire Fund	2,737,861.00	5,024,065.83	\$ 7,761,926.83
117	Street Repair & Maintenance Fund	1,295,714.00	2,770,840.60	\$ 4,066,554.60
118	State Highway Fund	-	165,960.00	\$ 165,960.00
119	Law Enforcement Fund	-	10,615.00	\$ 10,615.00
120	Brunswick Transit Alternative (BTA) Fund	-	45,000.00	\$ 45,000.00
123	Brunswick Area Television (BAT) Fund	159,317.00	277,679.00	\$ 436,996.00
127	Parks Fund	212,807.00	441,518.00	\$ 654,325.00
129	Department of Justice Federal Grant Fund	-	112,117.69	\$ 112,117.69
130	DUI Enforcement & Education Fund	-	9,700.00	\$ 9,700.00
131	Recreation Center Fund	413,973.00	642,396.00	\$ 1,056,369.00
133	Home Improvement Grant Fund (CDBG)	-	-	\$ -
140	Local Fiscal Recovery Fund	-	-	\$ -
141	Opioid Settlement Fund	-	4,567.79	\$ 4,567.79
Enterprise Funds:				
223	Refuse Fund	74,701.00	3,118,543.00	\$ 3,193,244.00
224	Storm Water Management Fund	35,224.00	1,365,878.25	\$ 1,401,102.25
Capital Improvement Funds:				
300	General Permanent Improvement Fund	-	3,460,733.99	\$ 3,460,733.99
332	Road Levy Fund	-	2,629,373.00	\$ 2,629,373.00
333	Road Improvement Fund	-	6,536,322.81	\$ 6,536,322.81
334	Traffic Control Fund	-	3,125.00	\$ 3,125.00

335	Public Square Fund	-	12,297.56	\$	12,297.56
336	City Building Improvement Fund	-	344,215.00	\$	344,215.00
337	EPA Grant Fund		1,500,000.00	\$	1,500,000.00
339	Fire Improvement Fund	-	79,618.16	\$	79,618.16
341	Park Improvement Fund	-	500,000.00	\$	500,000.00
345	U.S. Army Corp of Engineer's Grant Fund	-	2,255,000.00	\$	2,255,000.00
347	North Carpenter Road Improvement Fund	-	1,736,328.34	\$	1,736,328.34
348	Boston Road Improvement Fund	-	-	\$	-
353	I-71 / Rt. 303 Enhancement Fund	-	3,895.03	\$	3,895.03
359	Fire Station Construction Fund	-	12,000,000.00	\$	12,000,000.00
360	Brunswick Lake Improvement Fund	-	602,572.55	\$	602,572.55
373	OPWC Skyview Drive Improvement Fund	-	912,030.90	\$	912,030.90
374	OPWC Magnolia Drive Improvement Fund	-	1,582,139.25	\$	1,582,139.25
375	OPWC Pepperwood Drive Improvement Fund	-	1,317,000.00	\$	1,317,000.00
Self Insurance Fund:					
600	Self Insurance Fund	-	3,799,560.00	\$	3,799,560.00
Debt Service Funds:					
771	General Obligation Bond Retirement Fund	-	-	\$	-
772	General Obligation Fire Station Bond Retirement Fund	-	1,153,500.00	\$	1,153,500.00
782	Special Assessment BRF: Laurel Road (2006)	-	35,462.50	\$	35,462.50
783	Special Assessment BRF: Brunswick Lake - Dam	-	18,948.80	\$	18,948.80
784	Special Assessment BRF: Brunswick Lake - Dredging	-	11,826.18	\$	11,826.18
Agency Funds:					
881	General Trust Agency Fund	-	750,000.00	\$	750,000.00
882	Unclaimed Money Agency Fund	-	20,000.00	\$	20,000.00
885	Flexible Spending Agency Fund	-	140,000.00	\$	140,000.00
886	Non-Residential 3% Building Permit Agency Fund	-	35,000.00	\$	35,000.00
887	Residential 1% Building Permit Agency Fund	-	10,000.00	\$	10,000.00
				Grand Total	\$ 107,376,419.63

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, 2024

2/12/2024

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
General (#001)			
COUNCIL MEMBERS	001-0100-51022	(818.00)	Amend original 2024 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly overestimated.
PERS	001-0100-52223	(114.00)	Amend original 2024 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly overestimated.
MEDITAX	001-0100-52226	(11.00)	Amend original 2024 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly overestimated.
WORKER'S COMP - COUNCIL	001-0100-52274	(24.00)	Amend original 2024 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly overestimated.
HOSPITALIZATION	001-0100-52275	639.00	Estimated costs of medical insurance plan changes selected by employees from 2023 into 2024 after compilation of budget.
MAYOR	001-0200-51012	(137.00)	Amend original 2024 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly overestimated.
PERS	001-0200-52223	(19.00)	Amend original 2024 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly overestimated.
MEDITAX	001-0200-52226	(1.00)	Amend original 2024 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly overestimated.
WORKER'S COMP - MAYOR	001-0200-52274	(4.00)	Amend original 2024 budget estimate to be in compliance with Ordinance #59-95 and related information. Original Budget slightly overestimated.
EQUIPMENT SERVICE CONTRACT	001-0302-54253	(7,805.00)	Police license renewal/gray shift expenses. The original PO/exp was incorrectly charged to Info Tech Dept vs what should have been the Div of Police.
PURCH SERV/CEMETERY MAINT	001-0440-54260	1,500.00	Increase to cover for 2 indigent burial costs per ORC
ADMINISTRATIVE SERVICES COORD' PS	001-0461-51085	4,896.00	Increase to cover services for an employee expected to be out on 12 week FMLA leave.
PERS	001-0461-52223	686.00	Increase to cover services for an employee expected to be out on 12 week FMLA leave.
MEDITAX	001-0461-52226	71.00	Increase to cover services for an employee expected to be out on 12 week FMLA leave.
WORKER'S COMP - ADM SERVICES	001-0461-52274	147.00	Increase to cover services for an employee expected to be out on 12 week FMLA leave.
NO MEDICAL COVERAGE	001-0720-52225	375.00	Anticipated qualifying event for family health insurance (versus orig budget). Earliest to be effective April 1, 2024 but yet to be determined.
HOSPITALIZATION	001-0720-52275	15,077.09	Anticipated qualifying event for family health insurance (versus orig budget). Earliest to be effective April 1, 2024 but yet to be determined.
OFFICE SUPPLY	001-0720-55242	1,000.00	Estimated cost increases in printing of various tax/refund forms through printer
EQUIP. SERVICE CONTRACT	001-0880-54253	3,200.00	Estimated costs for community shredding day.
STREET LIGHTS	001-0880-54271	5,000.00	Estimated costs to cover an additional 3-5 street light repairs.
NO MEDICAL COVERAGE	001-0900-52225	600.00	Employee selection of health care single coverage in lieu of family. Updating the 2024 budget accordingly.
PROFESSIONAL SERVICES	001-0900-54218	40,000.00	Increase estimated expenses for ongoing legal matters pertaining to zoning cases.
ADVANCE OUT TO FUND #333 - ROADS CAPITAL II	001-0999-99870	500,000.00	Advance Out to cover State TID Grant expenditures budgeted in Fund #300 until reimbursed. Advance expected to be repaid once project is completed.
ADVANCE OUT TO FUND #336 (NOPEC GRANT)	001-0999-99899	80,991.00	Advance out to Fund #336 to temporarily cover the \$80,991 NOPEC grant expenditures until reimbursed. Advance will be returned after reimbursement.
TRANSFER OUT TO FUND #333	001-0999-99909	1,082,712.03	Increase transfer Out to the Roads Capital Improv Fund #333 to comply with Fund Balance Reserve Policy & increase neighborhood road improvements.
General Fund Total		<u>1,727,961.12</u>	
Police Fund (#114)			
PATROLMEN SALARIES	114-0520-51110	(9,604.00)	Update budget for 6 week overlap plan to promote a patrolman to sergeant to cover until Chief Ohlin retires. Reduce patrol & increase sergeant lines.
LIEUTENANT PS	114-0520-51113	10,320.00	Update budget for 6 week overlap plan to promote a patrolman to sergeant to cover until Chief Ohlin retires. Reduce patrol & increase sergeant lines.
MEDITAX	114-0520-52226	11.00	Calculated benefit costs for 6 week overlap plan to promote a patrolman to sergeant to cover until Chief Ohlin retires. See above wage amendments.
POLICE OP&F PENSION	114-0520-52227	238.00	Calculated benefit costs for 6 week overlap plan to promote a patrolman to sergeant to cover until Chief Ohlin retires. See above wage amendments.
WORKER'S COMP	114-0520-52274	22.00	Calculated benefit costs for 6 week overlap plan to promote a patrolman to sergeant to cover until Chief Ohlin retires. See above wage amendments.
HOSPITALIZATION	114-0520-52275	19,032.00	Estimated costs of medical insurance plan changes selected by employees from 2023 into 2024 after compilation of budget.
EQUIPMENT SERVICE CONTRACT	114-0520-54253	7,805.00	Police license renewal/gray key expenses. The original PO/exp was incorrectly charged to Info Tech Dept vs what should have been the Div of Police.
DONATIONS - POLICE CAPITAL	961-0520-56253	7,478.70	Appropriate Eagles donations received in Dec 2023, but not spent as of 12/31/2023.
Police Fund Total		<u>35,302.70</u>	
Fire Fund (#115/952)			
HOSPITALIZATION	115-0510-52275	(1,751.00)	Estimated costs of medical insurance plan changes selected by employees from 2023 into 2024 after compilation of budget.
CAPITAL OUTLAY-DONATIONS EAGLES	952-0510-56253	7,478.70	Appropriate Eagles donations received in Dec 2023, but not spent as of 12/31/2023.
CONSTRUCTION - FIRE STATION	964-0437-56881	1,811,263.13	Appropriate remaining unencumbered local funds for Fire Station Construction Project
Fire Fund Total		<u>1,816,990.83</u>	

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, 2024

2/12/2024

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
Street R & M Fund (#117)			
HOSPITALIZATION	117-0420-52275	(237.00)	Estimated costs of medical insurance plan changes selected by employees from 2023 into 2024 after compilation of budget.
CONTRACT SERVICES	117-0420-54263	1,500.00	Various estimated copier expenses accidentally left out of the original 2024 budget proposal.
SALT AND CINDERS	117-0420-55300	50,000.00	Additional salt purchases are possible beyond the original budget as a result of January 2024 usage being above expectations.
Street R & M Fund Total		<u>51,263.00</u>	
Cable TV Fund (#123/#956)			
PUBLICATION BROCHRES	123-0460-54285	3,750.00	Increase appropriations for notifications and City Manager newsletter costs. Additional pages expected to be needed in 2024.
Cable TV Fund Total		<u>3,750.00</u>	
Opioid Settlement Fund (#141)			
JANSEN OPIOID SETTLEMENT PURCH SERVICES	141-0439-54254	1,750.73	Increase appropriations by the amount of opioid settlement funds received during Jan 2024.
NOAT TRUST II (MALLINCRODT) PURCH SERV	141-0439-54255	2,817.06	Increase appropriations by the amount of opioid settlement funds received during Jan 2024.
Total Opioid Settlement Fund		<u>4,567.79</u>	
Refuse Fund (#223)			
CONTRACTED REFUSE COLLECTION SERVICES	223-0710-54260	64,616.00	Update appropriations as a result of latest bid results and anticipation of a new hauler contract effective July 1, 2024.
Total Refuse Fund		<u>64,616.00</u>	
Road Levy Improvement Fund #332			
CONSTRUCTION	332-0473-56881	36,000.00	Increase Appropriations by \$50,000 total as a result of left over funds from 2023, increased 2024 property tax estimate, and some additional reserves.
ENGINEERING/INSPECTION	332-0473-56883	14,000.00	Increase Appropriations by \$50,000 total as a result of left over funds from 2023, increased 2024 property tax estimate, and some additional reserves.
Road Levy Improvement Fund Total		<u>50,000.00</u>	
Road Capital Projects Fund (#333)			
ENG/CONTRACT ADMINISTRATION	333-0410-56883	48,800.00	Appropriation for anticipated engineering expenses on additional \$800,000 neighborhood road improvement program.
N IND PKWY PROJECT - LOCAL COST SHARE -	333-0558-56700	625,000.00	City estimated costs share for the North Industrial State TID Grant Project. Includes estimated construction match, engineering & inspections
N IND PKWY PROJECT - OHIO TID GRANT -	333-0558-56800	500,000.00	State of Ohio has awarded the City of Brunswick a \$500,000 FY 24 TID Grant to improve North Industrial Parkway.
FHWA 4TA7 CONSTRUCTION-PEARL RD	333-0464-56251	256,534.70	Appropriate remaining grants for the improvement of Pearl Road. Total original Grant Awards from all sources = \$4,072,086.08. State let (gross-up only)
FHWA 4PF7(U) CONSTRUCTION URBAN-PEARL RD	333-0464-56261	12,975.98	Appropriate remaining grants for the improvement of Pearl Road. Total original Grant Awards from all sources = \$4,072,086.08. State let (gross-up only)
FHWA LABR(U) INSPECTION URBAN-PEARL RD	333-0464-56263	106,604.10	Appropriate remaining grants for the improvement of Pearl Road. Total original Grant Awards from all sources = \$4,072,086.08. State let (gross-up only)
FHWA 4PF7(R) CONSTRUCTION RURAL-PEARL RD	333-0464-56271	66,999.57	Appropriate remaining grants for the improvement of Pearl Road. Total original Grant Awards from all sources = \$4,072,086.08. State let (gross-up only)
FHWA LABR(R) INSPECTION RURAL-PEARL RD	333-0464-56273	28,820.31	Appropriate remaining grants for the improvement of Pearl Road. Total original Grant Awards from all sources = \$4,072,086.08. State let (gross-up only)
STATE 4PS7(R) CONSTR RURAL - PERAL ROAD	333-0464-56281	16,749.89	Appropriate remaining grants for the improvement of Pearl Road. Total original Grant Awards from all sources = \$4,072,086.08. State let (gross-up only)
STATE LABR(R) INSPECTION RURAL-PEARL RD	333-0464-56283	7,205.08	Appropriate remaining grants for the improvement of Pearl Road. Total original Grant Awards from all sources = \$4,072,086.08. State let (gross-up only)
CONCRETE/ ASPHALT REPAIR	333-0474-56870	800,000.00	Increase 2024 neighborhood road improvement program from \$1.2 million to \$2 million due to excess funds from reserve fund balance policy.
ADVANCE OUT TO THE GF	333-0999-80185	500,000.00	Advance Out back to the General Fund once State TID Grant is reimbursed. Advance expected to be repaid once project is completed.
Road Capital Projects Fund Total		<u>2,969,689.63</u>	
City Hall Expansion Fund (#336)			
NOPEC GRANT 2023	336-2023-56800	5,007.00	Appropriate remaining 2023 NOPEC grant award available to be spent as of 01/01/2024. (Carryover from 2023 but not in original 2024 budget).
NOPEC GRANT 2024	336-2024-56800	80,991.00	Establish appropriations for 2024 NOPEC Grant Award Received. Eligible grant projects must be energy efficient projects for reimbursement.
ADVANCE OUT	336-0999-99900	80,991.00	Advance out to General Fund once \$80,991 in NOPEC grant expenditures are reimbursed and grant is closed.
City Hall Expansion Fund Total		<u>166,989.00</u>	
G.O. Fire Station Bond Ret SubFund (#772)			
ISSUANCE COSTS	772-0001-54239	37,475.00	Update issuance costs on \$12 M Bond issuance based on latest expectations.
AUDITOR TREASURER FEES	772-0001-54278	900.00	Update estimated auditor treasurer fees on property tax collections for bond levy to \$10K for the year.
BOND PRINCIPAL	772-0001-58000	40,000.00	Update estimated 2024 principal payments on \$12 M Bond issuance based on latest expectations of interest rates, market conditions, credit rating, etc.
G.O. Fire Station Bond Ret SubFund Total		<u>78,375.00</u>	

PROPOSED LEGISLATION



DATE: 2/12/2024

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. 22-2024** - 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 #100-2023. 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 12, 2024 Finance Committee meeting and move to the February 12, 2024 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 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. 22-2024

By: Mr. Hanek, Mr. Abella, and Mr. Lambert

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 aging building, 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 2023 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 2024 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 2022-JG-A03-6712E Bola Wrap Edward Byrne Memorial Justice Assistance Grant has been materially completed and all grant reimbursements have been received, and;
- WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to City Hall Expansion Fund #336 to temporarily fund the 2024 NOPEC grant expenses until the 2024 NOPEC grant reimbursements are received, and;
- WHEREAS: The City of Brunswick wishes to return previously advanced monies from the City Hall Expansion Fund #336 to the General Fund since the 2022 NOPEC grant is completed and reimbursements have been received, and;



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WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to the Road Capital Projects Fund #333 to temporarily fund the State of Ohio's Transportation Improvement District Grant award for the North Industrial Parkway Improvement Project until grant reimbursements are received, and;

WHEREAS: The City of Brunswick wishes to advance monies from the General Fund #001 to the OPWC Pepperwood Drive Improvement Fund #375 to temporarily fund the anticipated Pepperwood Drive 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 U.S. Army Corp Engineer Grant Fund (#345) to set aside 50% of the funds to cover a pending U.S. Army Corp of Engineers Section 219 Environmental Infrastructure Grant to fund anticipated grant expenses until grant reimbursements are received, and;

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: \$3,082,712.03

FROM: General Fund (#001)
TO: Capital Projects Improvement Fund (#300)
AMOUNT: \$3,003,333.33

FROM: General Fund (#001)
TO: Recreation Center Fund (#131)
AMOUNT: \$375,000.00

SECTION 2: That the following funds are hereby advanced:

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

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)



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AMOUNT: \$8,034.42

FROM: General Fund (#001)
TO: City Hall Expansion Fund (#336)
AMOUNT: \$80,991.00

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

FROM: General Fund (#001)
TO: Road Capital Projects Fund (#333)
AMOUNT: \$500,000.00

FROM: General Fund (#001)
TO: OPWC Pepperwood Drive Improvement Fund (#375)
AMOUNT: \$658,500.00

FROM: General Fund (#001)
TO: U.S. Army Corp Engineer Grant Fund (#345)
AMOUNT: \$2,255,000.00

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, CMC