

BRUNSWICK CITY FINANCE COMMITTEE

Agenda

APRIL 22, 2024

5:45 PM

or Immediately Following
Economic Development Committee

1. Discussion Items
 - (a) **ORD. NO. 38-2024** - An emergency ordinance amending Ordinances #98-2023 and #16-2024 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) **RES. NO. 41-2024** - A resolution to provide for the allocation of permissive motor vehicle registration license tax receipts - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*).
2. General Discussion
3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION



DATE: 4/22/2024

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. 38-2024** - An emergency ordinance amending Ordinances #98-2023 and #16-2024 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 April 22, 2024, Finance Committee meeting and move to the April 22, 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 \$3,046,978.46. The largest components of the net increase, in no particular order, relate to:

- 1) \$934,250 increase in appropriations to purchase 1 Sutphen Stock Pumper 557 & chassis with certain modifications to replace our existing pumper. This new pumper is only on hold for the City until the end of April which is one of the reasons for the budget legislation emergency in April.
- 2) \$1,500,000 increase in appropriations for the United States Environmental Protection Agency. Purchase orders for this grant cannot be submitted until after the grant agreement is executed.

3) \$677,900 increase in capital set-aside funds for the 3 largest departments (Police, Fire, Service) 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 is budgeted and will be offset by a corresponding transfer-in receipt included on the City's Certificate of Estimated Resources Form. These capital set-asides 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 only from fines and forfeitures and emergency billing revenues, respectively. Division of Fire's potential purchase of the pumper and the new station will certainly reduce their capital reserves significantly in the next couple of years. It will be very important to replenish some of these reserves and continue to plan for the foreseeable future, since operational equipment is essential to their needs.

4) Reduction of \$193,533.10 in total appropriations in the G.O. Fire Station Bond Retirement Sub Fund as a result of the Fire Station Bonds closing on March 21, 2024, and the completion of future debt service amortization schedules.

5) \$80,000 increased appropriation to conduct a Park Master Plan. This item was prioritized and came from City Council's 2024 goal-setting session. The Administration is currently working on compiling a request for proposal.

All other items below \$25,000 are not specifically listed in this summary, but are detailed with a description of the 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. 38-2024

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

AN EMERGENCY ORDINANCE AMENDING ORDINANCES #98-2023 AND #16-2024 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 Ordinance #16-2024 regarding amendments to the 2024 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 #98-2023 and #16-2024.

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

SECTION 1: Ordinances #98-2023 and #16-2024 are hereby amended to reflect the appropriations as attached hereto and incorporated herein as Exhibit "A."

SECTION 2: That this Ordinance is hereby declared to be an emergency measure immediately necessary for the preservation of the public health, safety and welfare, and for the usual daily operation of a municipal government and for the additional reason that Council wishes to maintain accurate appropriations. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes.

PASSED: 1st Reading _____

RULES SUSPENDED: AYES _____ NAYS _____

ADOPTED: _____ AYES _____ NAYS _____

ATTEST: _____
Clerk of Council
Laura E. Timura, CMC

EXHIBIT A

April 22, 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	108,846.00	98,280.00	\$ 207,126.00
	City Manager	201,060.00	135,695.00	\$ 336,755.00
	Information Technologies	185,620.00	355,385.00	\$ 541,005.00
	Engineering	25,723.00	669,247.00	\$ 694,970.00
	Building Department	364,746.00	304,531.00	\$ 669,277.00
	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	243,483.00	\$ 517,893.00
	Income Tax Department	216,279.00	265,719.09	\$ 481,998.09
	Parks & Recreation Director	81,299.00	64,056.00	\$ 145,355.00
	General Fund Administration	-	1,353,247.25	\$ 1,353,247.25
	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	-	36,650.00	\$ 36,650.00
	General Fund Transfers / Advances	-	29,959,346.36	\$ 29,959,346.36
001	Total General Fund	\$ 2,245,853.00	\$ 34,699,210.70	\$ 36,945,063.70
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	5,290,437.70	\$ 10,181,762.70
115	Fire Fund	2,737,861.00	6,408,315.83	\$ 9,146,176.83
117	Street Repair & Maintenance Fund	1,293,714.00	2,892,971.60	\$ 4,186,685.60
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	158,246.32	277,483.00	\$ 435,729.32
127	Parks Fund	212,807.00	534,018.00	\$ 746,825.00
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	-	6,629.03	\$ 6,629.03
Enterprise Funds:				
223	Refuse Fund	74,701.00	3,118,543.00	\$ 3,193,244.00
224	Storm Water Management Fund	37,672.00	1,366,331.25	\$ 1,404,003.25
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	-	3,000,000.00	\$	3,000,000.00
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	-	959,966.90	\$	959,966.90
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	\$ 110,423,398.09

City of Brunswick, Finance Office

"Exhibit B" : Schedule of Amendments to the Permanent Budget #2 - For informational purposes only
For the Budget Year Ending December 31, 2024

4/22/2024

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
General (#001)			
CLERK OF COURTS PT PS	001-0200-51170	(2,495.00)	Reduce appropriations as part-time hours have been below budget for first 14 weeks. Remaining 28 weeks to remain as originally budgeted.
PERS	001-0200-52223	(349.00)	Reduce appropriations as part-time hours have been below budget for first 14 weeks. Remaining 28 weeks to remain as originally budgeted.
MEDITAX	001-0200-52226	(36.00)	Reduce appropriations as part-time hours have been below budget for first 14 weeks. Remaining 28 weeks to remain as originally budgeted.
WORKER'S COMP - MAYOR	001-0200-52274	(74.00)	Reduce appropriations as part-time hours have been below budget for first 14 weeks. Remaining 28 weeks to remain as originally budgeted.
ASSOC, CONF & TRAINING	001-0200-53258	600.00	Sealing of criminal records and the Non-terminal leads access - for Mayor's Court.
CAPITAL OUTLAY	903-0300-56252	550.00	Adobe Professional software updates required in order to work with Microsoft 11. Info Tech plans to make Microsoft 11 updates in the near future.
PLUMBING/ELECTRICAL PT INSPECTOR	001-0430-51110	3,746.00	5 week overlap plan to train a pt inspector in anticipation of a pt inspector resigning.
PERS	001-0430-52223	525.00	5 week overlap plan to train a pt inspector in anticipation of a pt inspector resigning.
MEDITAX	001-0430-52226	55.00	5 week overlap plan to train a pt inspector in anticipation of a pt inspector resigning.
WORKER'S COMP - BUILDING	001-0430-52274	113.00	5 week overlap plan to train a pt inspector in anticipation of a pt inspector resigning.
CAPITAL OUTLAY - FINANCE	914-0700-56252	2,600.00	Adobe Professional & Crystal Report software updates required in order to work with Microsoft 11.
CAPITAL OUTLAY - TAX	915-0720-56252	550.00	Adobe Professional software updates required in order to work with Microsoft 11. Info Tech plans to make Microsoft 11 updates in the near future.
STREET LIGHTS	001-0880-54271	7,500.00	Due to increased street light & pole repairs in early 2024.
FIREWORKS	001-0970-55217	2,150.00	Orig budget did not include a budget for any potential postponement date for fireworks. Contract includes a remobilization 10% fee if postponed.
General Fund Total		<u>15,435.00</u>	
Police Fund (#114)			
EQUIPMENT SERVICE CONTRACT	114-0520-54253	17,500.00	Flock safety camera maintenance service agreement through June 30, 2025. Original budget assumed contract period would expire on Dec 31, 2024.
TRANSFER TO CAPITAL	114-0520-99999	107,000.00	Increase capital set aside based on fines & forfeitures revenue for 1st quarter of 2024.
Police Fund Total		<u>124,500.00</u>	
Fire Fund (#115/952)			
TRANSFER OUT TO CAPITAL SUBFUND #952	115-0510-99999	450,000.00	Increase capital set aside by approximately double due to EMS billing collections remaining on track through the 1st quarter of 2024
CAPITAL OUTLAY	952-0510-56252	934,250.00	Purchase of 1 Sutphen Stock Pumper 557 & chassis with certain modifications, not to exceed a total of \$934,250. Proposal dated 04/05/2024.
Fire Fund Total		<u>1,384,250.00</u>	
Street R & M Fund (#117)			
STREET SUPERINTENDENT PS	117-0420-51080	(2,000.00)	Amend budget to reflect hiring of a new Street Supt. Hiring of Street Supt occurred after the original budget was compiled.
OPERS	117-0420-52223	(480.00)	Amend budget to reflect hiring of a new Street Supt. Hiring of Street Supt occurred after the original budget was compiled.
MEDITAX	117-0420-52226	(29.00)	Amend budget to reflect hiring of a new Street Supt. Hiring of Street Supt occurred after the original budget was compiled.
WORKER'S COMP	117-0420-52274	(60.00)	Amend budget to reflect hiring of a new Street Supt. Hiring of Street Supt occurred after the original budget was compiled.
TRANSFER OUT TO CAP #953	117-0420-99999	120,900.00	Increase capital set aside for Division of Streets to a total of \$250,000.
CAPITAL OUTLAY	953-0420-56252	1,800.00	Per Service Director an estimated \$1,800 in local capital funds needed to fully utilize NOPEC grant award of \$80,991.
Street R & M Fund Total		<u>120,131.00</u>	
Cable TV Fund (#123/#956)			
PRODUCTION ASSISTANT PT PS	123-0460-51193	(1,070.68)	Reduce budget as Ted's last day for part-time production asst was Feb 16, 2024. Reduce remaining budget according to financial plan.
PERS	123-0460-52223	(149.00)	Reduce budget as Ted's last day for part-time production asst was Feb 16, 2024. Reduce remaining budget according to financial plan.
MEDITAX	123-0460-52226	(15.00)	Reduce budget as Ted's last day for part-time production asst was Feb 16, 2024. Reduce remaining budget according to financial plan.
WORKER'S COMP	123-0460-52274	(32.00)	Reduce budget as Ted's last day for part-time production asst was Feb 16, 2024. Reduce remaining budget according to financial plan.
Cable TV Fund Total		<u>(1,266.68)</u>	
Parks Fund (#127/960)			
REPAIR & MAINTENANCE	127-0810-54243	12,500.00	Increased expenses in 1st quarter 2024 for removal of trees for parks and trail improvements.
PARK MASTER PLAN - RFP	127-0810-54349	80,000.00	Park Master Plan estimated costs. The Park Master Plan came out of Council's 2024 goal setting session.
Parks Fund Total		<u>92,500.00</u>	

City of Brunswick, Finance Office

"Exhibit B" : Schedule of Amendments to the Permanent Budget #2 - For informational purposes only

For the Budget Year Ending December 31, 2024

4/22/2024

Fund Name / Account Name	Account Number	Appropriation Adjustment Amount	Description
Opioid Settlement Fund (#141)			
ONEOHIO OPIOID SETTLEMENT PURCH SERV	141-0439-54253	2,061.24	Opioid Settlement recently received not included in the original budget.
Total Opioid Settlement Fund		<u><u>2,061.24</u></u>	
Stormwater Management Fund (#224)			
ADMINISTRATION - BILLING	224-0420-51005	2,448.00	4 additional hours/week for 19 remaining payrolls to aid in training time. A full-time Clerk II anticipates resigning sometime in 2024 for personal reasons.
OPERS	224-0420-52223	343.00	4 additional hours/week for 19 remaining payrolls to aid in training time. A full-time Clerk II anticipates resigning sometime in 2024 for personal reasons.
MEDITAX	224-0420-52226	36.00	4 additional hours/week for 19 remaining payrolls to aid in training time. A full-time Clerk II anticipates resigning sometime in 2024 for personal reasons.
WORKER'S COMP	224-0420-52274	74.00	4 additional hours/week for 19 remaining payrolls to aid in training time. A full-time Clerk II anticipates resigning sometime in 2024 for personal reasons.
Stormwater Management Enterprise Fund Total		<u><u>2,901.00</u></u>	
EPA Grant Fund (#337)			
U.S. EPA GRANT	337-2024-56800	1,500,000.00	Anticipated EPA Submitted Grant Application & Executed Grant Agreement within the next couple of months for \$1.5 EPA Grant Award.
Total EPA Grant Fund		<u><u>1,500,000.00</u></u>	
G.O. Fire Station Bond Ret Sub Fund (#772)			
ISSUANCE COSTS	772-0001-54239	(15,199.77)	Reduce issuance costs due to savings and reallocate \$15K to auditor treasurer fees for property tax collections
AUDITOR TREASURER FEES	772-0001-54278	15,000.00	Estimated property tax collection costs from County Auditor. Reallocate \$15K of savings from issuance costs for this purpose.
BOND PRINCIPAL	772-0001-58000	(60,000.00)	Bonds closed on March 21, 2024. Update estimated 2024 principal and interest costs based on final pricing & related amortization schedule.
BOND INTEREST	772-0001-58001	(133,333.33)	Bonds closed on March 21, 2024. Update estimated 2024 principal and interest costs based on final pricing & related amortization schedule.
G.O. Fire Station Bond Ret Sub Fund Total		<u><u>(193,533.10)</u></u>	

PROPOSED LEGISLATION



DATE: 4/22/2024

TO: Vice Mayor Nicholas Hanek and Members of City Council

FROM: Carl S. DeForest, City Manager
Todd Fischer

COPY: Mayor Ron Falconi

LEGISLATION: **RES. NO. 41-2024** - A resolution to provide for the allocation of permissive motor vehicle registration license tax receipts - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*).

BACKGROUND: The City of Brunswick receives a monthly distribution of the additional levied annual motor vehicle registration license tax receipts, also referred to as permissive license tax receipts, as authorized by law.

Distribution reports are available from the State of Ohio Department of Public Safety Bureau of Motor Vehicles detailing out the monthly amounts received for each specific Ohio Revised Code Section authorizing levy.

On August 5, 1987, City Council adopted Ordinance #77-87 levying an additional tax to supplement revenue already available for such purpose, as authorized by Ohio Revised Code Section 4504.172.

The City currently receives three (3) different permissive license tax receipts as authorized by Ohio Revised Code Sections 4504.06, 4504.15 and 4504.172.

Funds received from such levies authorized by Ohio Revised Code Sections 4504.06 and 4504.15 may be utilized for, without limitation: (a) paying the costs and expenses of enforcing and administering the tax; (b) planning, construction, improving, maintaining, and repairing public roads, highways and streets; (c) maintaining and repairing bridges and viaducts; (d) paying the City’s portion of the costs and expenses or cooperating with ODOT in the planning, improvement, and construction of state highways; (e) paying the City’s portion of the compensation, damages, cost and expenses of planning, constructing, reconstructing, improving, maintaining, and repairing roads and streets; (f) paying debt service charges on notes or bonds issued by the City for such purposes; (g) purchasing, erecting, and maintaining street and traffic signs and markets; and (h) purchasing, erecting and maintaining traffic lights and signals.

Funds received from the supplemental levy authorized by Ohio Revised Code Section 4504.172 and Ordinance #77-87 may be utilized for: (a) paying the costs and expenses of

enforcing and administering the tax; and (b) to supplement revenue already available under ORC Section 4504.06.

The City has recorded and utilized these permissive license tax receipts in a similar and consistent manner based on accounting records going back over twenty (20) years. However, the City's Finance Department has been unable to locate or obtain any formalized allocation authority to date as to that allocation.

Presently, 92.5% of the funds received from the levy authorized by Ohio Revised Code Section 4504.06 are allocated to the Streets R&M Fund #117 with the remaining 7.5% allocated to the State Highway Fund #118.

Presently, 100% of the funds received from the levy authorized by Ohio Revised Code Section 4504.15 are allocated to the Road Capital Projects Fund #333.

Presently, 100% of the funds received from the supplemental levy authorized by Ohio Revised Code Section 4504.172 and Ordinance #77-87 are allocated 100% to the Road Capital Projects Fund #333; and

Permissive tax receipts have been spent in accordance with the purposes of the law, regardless of the allocation utilized to date.

PURPOSE AND EXPLANATION:

Same as background

IMPLEMENTATION SCHEDULE:

Three Readings.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY:

Adopting the same allocation of permissive tax receipts that has been used for 20+ years, would not change any current or projected financial plans or funding.

RECOMMENDED ACTION:

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

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

**ADDITIONAL
INFORMATION:**

CITY OF BRUNSWICK, OHIO
RESOLUTION NO. 41-2024

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

A RESOLUTION TO PROVIDE FOR THE ALLOCATION OF PERMISSIVE
MOTOR VEHICLE REGISTRATION LICENSE TAX RECEIPTS.

- WHEREAS: The City of Brunswick receives a monthly distribution of the additional levied annual motor vehicle registration license tax receipts, also referred to as permissive license tax receipts, as authorized by law;
- WHEREAS: Distribution reports are available from the State of Ohio Department of Public Safety Bureau of Motor Vehicles detailing out the monthly amounts received for each specific Ohio Revised Code Section authorizing levy;
- WHEREAS: On August 5, 1987, City Council adopted Ordinance #77-87 levying an additional tax to supplement revenue already available for such purpose, as authorized by Ohio Revised Code Section 4504.172;
- WHEREAS: The City currently receives three (3) different permissive license tax receipts as authorized by Ohio Revised Code Sections 4504.06, 4504.15 and 4504.172;
- WHEREAS: Funds received from such levies authorized by Ohio Revised Code Sections 4504.06 and 4504.15 may be utilized for, without limitation: (a) paying the costs and expenses of enforcing and administering the tax; (b) planning, construction, improving, maintaining, and repairing public roads, highways and streets; (c) maintaining and repairing bridges and viaducts; (d) paying the City's portion of the costs and expenses or cooperating with ODOT in the planning, improvement, and construction of state highways; (e) paying the City's portion of the compensation, damages, cost and expenses of planning, constructing, reconstructing, improving, maintaining, and repairing roads and streets; (f) paying debt service charges on notes or bonds issued by the City for such purposes; (g) purchasing, erecting, and maintaining street and traffic signs and markets; and (h) purchasing, erecting and maintaining traffic lights and signals;
- WHEREAS: Funds received from the supplemental levy authorized by Ohio Revised Code Section 4504.172 and Ordinance #77-87 may be utilized for: (a) paying the costs and expenses of enforcing and administering the tax; and (b) to supplement revenue already available under ORC Section 4504.06;
- WHEREAS: The City has recorded and utilized these permissive license tax receipts in a similar and consistent manner based on accounting records going back over twenty (20) years. However, the City's Finance Department has been unable to locate or obtain any formalized allocation authority to date as to that allocation;

WHEREAS: Presently, 92.5% of the funds received from the levy authorized by Ohio Revised Code Section 4504.06 are allocated to the Streets R&M Fund #117 with the remaining 7.5% allocated to the State Highway Fund #118;

WHEREAS: Presently, 100% of the funds received from the levy authorized by Ohio Revised Code Section 4504.15 are allocated to the Road Capital Projects Fund #333;

WHEREAS: Presently, 100% of the funds received from the supplemental levy authorized by Ohio Revised Code Section 4504.172 and Ordinance #77-87 are allocated 100% to the Road Capital Projects Fund #333; and

WHEREAS: Permissive tax receipts have been spent in accordance with the purposes of the law regardless of the allocation utilized to date.

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

SECTION 1: That the permissive license tax receipts as authorized by Ohio Revised Code Sections 4504.06, 4504.15, 4054.172 and Ordinance #77-87 shall be allocated monthly by % to the following funds as follows:

<u>Permissive Tax Levy</u>	<u>% Amount</u>	<u>Fund</u>
ORC 4504.06	92.5%	Streets R&M Fund #117
ORC 4504.06	7.5%	State Highway Fund #118
ORC 4504.15	100%	Road Capital Projects Fund #333
ORC 4504.172 & Ord#77-87	100%	Road Capital Projects Fund #333

SECTION 2: That this Resolution shall take effect and be in force from and after the earliest period allowed by law.

PASSED: 1st Reading _____

2nd Reading _____

3rd Reading _____

ADOPTED: _____

AYES _____ NAYS _____

ATTEST: _____

Clerk of Council
Laura E. Timura, CMC