

BRUNSWICK CITY FINANCE COMMITTEE

Agenda

MAY 13, 2024

6:10 PM

**or Immediately Following
Parks, Recreation & Community Committee**

1. Discussion Items
 - (a) **ORD. NO. 48-2024** - An emergency ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2025 through December 31, 2025. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
 - (b) **ORD. NO. 49-2024** - An emergency ordinance to transfer and advance funds. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
2. General Discussion
3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION



DATE: 5/13/2024

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. 48-2024** - An emergency ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2025 through December 31, 2025. - **1st Reading** (To be brought from Finance Committee, Administration/Todd Fischer)

BACKGROUND: In order to comply with the Ohio Revised Code Section 5705, the City must annually adopt a tax budget and submit the tax budget to the County Budget Commission in July. This process is audited under the direction of the Auditor of State for compliance each year.

PURPOSE AND EXPLANATION: This Ordinance would adopt the 2025 tax budget and allow it to be submitted in a timely fashion to the County Budget Commission. This will allow the County Auditor to formalize next year’s property tax revenue estimates that are necessary to begin the City’s annual appropriation budget process. The 2025 property tax estimates are expected to be released by fall of 2024.

IMPLEMENTATION SCHEDULE: The recommended time schedule is for 3 readings with an emergency clause. The anticipated passage is anticipated to be June 10, 2024.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY:

RECOMMENDED ACTION:

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

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

Recommend approval as an emergency in order to allow for compliance with the filing requirements of the Ohio Revised Code, allow for timely property tax estimates from the County, and allow for the daily operations of the City of Brunswick to continue without interruptions.

**ADDITIONAL
INFORMATION:**

The Finance Director signed the submitted tax budget to indicate the document has been vetted through the Finance Department's review and process. It was also signed as a result of the agenda software process and official minute records as it cannot be changed once the agenda is set. The Finance Director's signature is in draft form until the City Council formally adopts the Tax Budget by legislation. If the City Council does not adopt the tax budget by legislation, this document should simply remain as a draft.

City of Brunswick
 Medina County, Ohio
 June 10, 2024

This Budget must be adopted by the Council or other legislative body on or before July 15th, and two copies must be submitted to the County Auditor on or before July 20th. FAILURE TO COMPLY WITH SEC. 5705.28 R.C. SHALL RESULT IN LOSS OF LOCAL GOVERNMENT FUND ALLOCATION.

To the Auditor of Medina County:

The following Budget for the budget year beginning January 1, 2025 has been adopted by Council and is herewith submitted for consideration of the Budget Commission

Signed: Todd R. Fisher
 Finance Director, City of Brunswick

Schedule A

SUMMARY OF AMOUNTS REQUIRED FROM GENERAL PROPERTY TAX APPROVED BY BUDGET COMMISSION,
 AND COUNTY AUDITOR'S ESTIMATED RATES

FUND	For Municipal Use	For Budget Commission Use			For County Auditor Use	
	BUDGET YEAR AMOUNT REQUEST OF BUDGET COMM. INSIDE / OUTSIDE	BUDGET YEAR AMOUNT APPROVED BY BUDGET COMMISSION INSIDE 10 MILL LIMITATION	BUDGET YEAR TO BE DERIVED FROM LEVIES OUTSIDE 10 MILL LIMITATION	COUNTY AUDITOR'S ESTIMATE OF TAX RATE TO BE LEVIED		
	1	2	3	INSIDE 10 MILL LIMIT BUDGET YEAR 4	OUTSIDE 10 M. LIMIT BUDGET YEAR 5	
GOVERNMENTAL FUNDS:						
GENERAL FUND	\$ 2,507,500 *					
SPECIAL REVENUE FUNDS:						
FIRE FUND						
POLICE FUND - POLICE PENSION	327,100 *					
ROAD LEVY FUND	860,100 *					
PROPRIETARY FUNDS						
DEBT SERVICE FUNDS						
G O FIRE STATION SUB-FUND	893,900 *					
FIDUCIARY FUNDS						
TOTAL ALL FUNDS	\$ 4,588,600 *	\$ -	\$ -	\$ -	\$ -	

* Includes homestead and rollback amounts since the County includes these amounts in the Certificate of Estimated Resources. However, the City separately reports Homestead and Rollback amounts as intergovernmental revenue (not as tax revenue) on its financial reports pursuant to Auditor of State/GASB requirements. The above tax estimates match the County Auditor's estimated tax revenue on the January 26, 2024 Certificate of Estimated Resources. Property tax revenue estimates for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2024.

Note: The above also excludes any additional property taxes that may be passed by the electorate subsequent to this tax budget submission

LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES

FUND	Maximum Rate Authorized to be Levied	Tax Year County Auditor's Estimate of Yield of Levy (Carry to schedule A, column 3)
GENERAL FUND:		
Current Expense Levy authorized by voters on ___ / ___ / ___, not to exceed _____ years. Authorized under Section _____, R.C.	_____	_____
Current Expense Levy authorized by voters on ___ / ___ / ___, not to exceed _____ years. Authorized under Section _____, R.C.	_____	_____
Current Expense Levy authorized by voters on ___ / ___ / ___, not to exceed _____ years. Authorized under Section _____, R.C.	_____	_____
Current Expense Levy authorized by voters on ___ / ___ / ___, not to exceed _____ years. Authorized under Section _____, R.C.	_____	_____
Current Expense Levy authorized by voters on ___ / ___ / ___, not to exceed _____ years. Authorized under Section _____, R.C.	_____	_____
TOTAL GENERAL FUND OUTSIDE 10 MILL LIMITATION	-	-
SPECIAL LEVY FUNDS:		
Road Levy Capital Improvement Fund, Levy authorized by voters on 11/07/2023, not to exceed 10 years. Authorized purposes under Section 5705.19 (G), R.C.	1.2 mills	860,100 **
General Obligation Bond Retirement Fire Station Sub-Fund, Levy authorized by voters on 05/02/2023, not to exceed 20 years. Authorized under Section 133.18, R.C.	0.82 mills	893,900 **
_____ Fund, Levy authorized by voters on ___ / ___ / ___, not to exceed _____ years. Authorized under Section _____, R.C.	_____	_____
_____ Fund, Levy authorized by voters on ___ / ___ / ___, not to exceed _____ years. Authorized under Section _____, R.C.	_____	_____
_____ Fund, Levy authorized by voters on ___ / ___ / ___, not to exceed _____ years. Authorized under Section _____, R.C.	_____	_____
TOTAL SPECIAL LEVY FUNDS:	2.02	1,754,000
TOTAL ALL FUNDS	2.02	\$ 1,754,000

** Agrees to the amount listed on the County Auditor's Certificate of Estimated Resources dated January 26, 2024. Tax revenue estimate for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2024.

MEDINA COUNTY
BUDGET
OF
CITY OF BRUNSWICK
FOR FISCAL YEAR
BEGINNING JANUARY 1, 2025

_____, 20 __ __

County Auditor

Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2025, IN BRUNSWICK

CITY / VILLAGE

TAX VALUATION: \$ _____

	Amount Approved By Budget Commission	County Auditor's Estimate of Rate in Mills
LEVIES WITHIN 10 MILL LIMITATION		
County	_____	_____
Township	_____	_____
School	_____	_____
Village	_____	_____
City	_____	_____
State	_____	_____
TOTAL	_____ -	_____ -
LEVIES OUTSIDE 10 MILL LIMITATION		
County	_____	_____
Township	_____	_____
School	_____	_____
Village	_____	_____
City	_____	_____
State	_____	_____
TOTAL	_____ -	_____ -
TOTAL LEVY FOR ALL PURPOSES	\$ _____ -	\$ _____ -

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

The Budget Commission of Medina County, Ohio, hereby makes the following Official Certificate of Estimated Resources

Resources for the City of Brunswick for the Budget Year beginning: January 1, **2025**

FUND	Estimated Unencumbered Balance January 1, 2025	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE:							
General Fund	25,119,967	2,257,700	-	614,099	249,800	33,257,555	61,499,121
Special Revenue Funds	39,282,011	288,982	-	-	38,118	24,955,064	64,564,175
Debt Service Funds	2,251,297	893,900	-	-	-	73,804	3,219,001
Capital Project Funds	25,651,582	845,830	-	-	14,270	8,653,024	35,164,706
INTERNAL SERVICE FUND	309,386	-	-	-	-	4,255,507	4,564,893
PROPRIETARY FUND TYPE:							
Enterprise Funds	5,294,753	-	-	-	-	4,754,915	10,049,668
FIDUCIARY FUND TYPE:							
Trust and Agency Funds	314,861	-	-	-	-	955,000	1,269,861
TOTAL ALL FUNDS	\$ 98,223,857	\$ 4,286,412	\$ -	\$ 614,099	\$ 302,188	\$ 76,904,869	\$ 180,331,425

The Budget Commission further certifies that its action on the foregoing budget and the County Auditor's estimate of the rate of each tax necessary to be levied within and outside the 10 mill limitation is set forth in the proper columns of the preceding pages and the total amounts approved for each fund must govern the amount of appropriation from such fund.

DATE _____, 20 ____

Budget
Commission

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

FUND	Estimated Unencumbered Balance January 1, 2025	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
GOVERNMENTAL FUND TYPE:							
GENERAL FUND	25,119,967	2,257,700	-	614,099	249,800	33,257,555	61,499,121
General Fund	25,119,967	2,257,700	-	614,099	249,800	33,257,555	61,499,121
SPECIAL REVENUE FUNDS:							
Court Fees Fund	28,900	-	-	-	-	23,000	51,900
FEMA Grant Fund	-	-	-	-	-	-	-
Police Fund	14,129,547	288,982	-	-	38,118	10,457,470	24,914,117
Fire Fund	13,413,933	-	-	-	-	8,080,400	21,494,333
Street Repair & Maintenance Fund	6,104,108	-	-	-	-	4,117,674	10,221,782
State Highway Fund	647,562	-	-	-	-	187,865	835,427
Law Enforcement Trust Fund	73,074	-	-	-	-	500	73,574
Brunswick Transit Alternative Fund	612,476	-	-	-	-	35,000	647,476
RLF CDBG Fund	-	-	-	-	-	-	-
Brunswick Area Television Fund	865,482	-	-	-	-	402,583	1,268,065
Parks Fund	1,672,342	-	-	-	-	677,050	2,349,392
DOJ Federal Grant Fund	-	-	-	-	-	-	-
Enforcement & Education	15,583	-	-	-	-	3,000	18,583
Recreation Center Fund	1,713,440	-	-	-	-	970,257	2,683,697
CHIP (HOME) Fund	5,564	-	-	-	-	265	5,829
Opioid Settlement Fund	-	-	-	-	-	-	-
TOTAL SPECIAL REVENUE FUNDS	39,282,011	288,982	-	-	38,118	24,955,064	64,564,175
DEBT SERVICE FUNDS:							
General Obligation Debt Fund	1,196,799	-	-	-	-	-	1,196,799
General Obligation Bond Ret Fire Station Sub-Fund	1,009,452	893,900	-	-	-	1,375	1,904,727
S.A. Laurel Road Improvement Fund (2006)	32,070	-	-	-	-	42,358	74,428
S. A. Bruns Lake - Dam Improvement Fund	6,678	-	-	-	-	18,513	25,191
S. A. Bruns Lake - Dredging Improvement Fund	6,298	-	-	-	-	11,558	17,856
TOTAL DEBT SERVICE FUNDS	2,251,297	893,900	-	-	-	73,804	3,219,001
CAPITAL PROJECT FUNDS:							
Capital Project Improvement Fund	12,579,534	-	-	-	-	3,752,237	16,331,771
Road Levy Improvement Fund	139,882	845,830	-	-	14,270	861,000	1,860,982
Road Capital Improvement Fund	11,868,192	-	-	-	-	3,862,287	15,730,479
Traffic Control Improvement Fund	-	-	-	-	-	-	-
Public Square Improvement Fund	-	-	-	-	-	-	-
City Hall Expansion/Improvement Fund	463	-	-	-	-	90,000	90,463
Fire Improvement Fund	-	-	-	-	-	-	-
Parks City-Wide Improvement Fund	432,171	-	-	-	-	37,500	469,671
Ohio Environ Improv Program Fed Grant Fund	-	-	-	-	-	-	-
North Carpenter Road Improvement Fund	-	-	-	-	-	-	-
Boston Road Improvement Fund	431,340	-	-	-	-	-	431,340
I-71 / Route 303 Enhancement Fund	-	-	-	-	-	-	-
Fire Station Improvement Fund	200,000	-	-	-	-	50,000	250,000
Brunswick Lake Improvement Fund	-	-	-	-	-	-	-
OPWC Laurel Road Imp. Fund	-	-	-	-	-	-	-
OPWC Old Eagle Dr Imp. Fund	-	-	-	-	-	-	-
OPWC SkyView Dr Impr. Fund	-	-	-	-	-	-	-
OPWC Magnolia Dr Impr. Fund	-	-	-	-	-	-	-
OPWC Pepperwood Dr Impr. Fund	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS	25,651,582	845,830	-	-	14,270	8,653,024	35,164,706

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

FUND	Estimated Un- cumbered Balance January 1, 2025	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback, Homestead and Personal Property Tax Exemption	Other Sources	Total
INTERNAL SERVICE FUNDS:							
Internal Service Fund	309,386	-	-	-	-	4,255,507	4,564,893
INTERNAL SERVICE FUNDS	<u>309,386</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,255,507</u>	<u>4,564,893</u>
ENTERPRISE FUNDS:							
Storm Water Management Fund	3,242,442	-	-	-	-	1,318,791	4,561,233
Refuse Fund	2,052,311	-	-	-	-	3,436,124	5,488,435
TOTAL ENTERPRISE FUNDS	<u>5,294,753</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>4,754,915</u>	<u>10,049,668</u>
TRUST AND AGENCY FUNDS							
Recreation Programs Fund	1,030	-	-	-	-	-	1,030
General Trust Fund	189,437	-	-	-	-	750,000	939,437
Unclaimed Money Fund	79,211	-	-	-	-	20,000	99,211
Twelve Step Recovery Fund	-	-	-	-	-	-	-
Family Violence Program Fund	3,307	-	-	-	-	-	3,307
Flex Spending Plan Fund	41,876	-	-	-	-	140,000	181,876
Non-Residential 3% Assessment	-	-	-	-	-	35,000	35,000
Residential 1% Assessment	-	-	-	-	-	10,000	10,000
TOTAL TRUST AND AGENCY FUNDS	<u>314,861</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>955,000</u>	<u>1,269,861</u>
TOTAL ESTIMATED RESOURCES (<i>memorandum Only</i>)	<u>\$ 98,223,857</u>	<u>\$ 4,286,412</u>	<u>\$ -</u>	<u>\$ 614,099</u>	<u>\$ 302,188</u>	<u>\$ 76,904,869</u>	<u>\$ 180,331,425</u>

This Exhibit is to be used for the General Fund Only

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	BUDGET YEAR ESTIMATED FOR 2024	BUDGET YEAR ESTIMATED FOR 2025
1	2	3	4	5
REVENUES:				
Local Taxes:				
General Property Tax - Real Estate	\$ 1,845,094	\$ 2,271,164	\$ 2,257,700	\$ 2,257,700
Tangible Personal Property Tax	\$ -	\$ -	\$ -	\$ -
Municipal Income Tax	26,528,569	27,316,855	27,426,472	27,700,737
Other Local Taxes - Police Pension	-	-	-	-
Total Local Taxes	\$ 28,373,663	\$ 29,588,019	\$ 29,684,172	\$ 29,958,437
Intergovernmental Revenues:				
State Shared Taxes & Permits:				
Local Government	811,830	809,719	792,099	614,099
Estate Tax	-	-	-	-
Cigarette Tax	1,058	1,160	1,100	1,111
Lodging Tax	95,014	83,939	84,000	85,000
Liquor and Beer Permits	13,488	34,947	27,500	27,781
Deregulation - Municipal Income Tax	17,655	36,498	25,000	25,000
Deregulation - Property Tax	-	-	-	-
Property Tax Allocation - Rollback	247,476	\$ 299,575	\$ 249,800	\$ 249,800
Immobilization	-	-	-	-
Personal Property Tax Exemption	-	-	-	-
Other Charges for Services - Govt Only	-	5,000	-	-
Other State Shared Taxes and Permits	-	-	-	-
Total State Shared Taxes and Permits	\$ 1,186,521	\$ 1,270,838	\$ 1,179,499	\$ 1,002,791
Grants or Aid				
Federal Grants	-	-	-	-
Other Grants or Aid	-	-	-	-
Total Grants or Aid	-	-	-	-
Total Intergovernmental Revenues	\$ 1,186,521	\$ 1,270,838	\$ 1,179,499	\$ 1,002,791
Special Assessments - Weeds	61,548	30,867	44,000	55,000
Charges for Services				
Fees/Lease Income	12,700	16,000	10,000	8,000
Cemetery	2,075	2,715	3,750	3,788
Dispatch	-	-	-	-
Senior Activities	-	-	-	-
Total Charges for Services	\$ 14,775	\$ 18,715	\$ 13,750	\$ 11,788
Fines, Licenses, and Permits	799,293	888,230	1,238,925	1,126,138
Interest Earnings	915,973	2,872,757	3,055,781	1,862,000
Miscellaneous - Miscellaneous	6,936	5,535	4,840	4,500
Other Financing Sources:				
Transfers	311,951	193,811	148,500	122,500
Advances	2,005,475	1,979,205	2,405,348	2,236,000
Total Other Financing Sources	\$ 2,317,426	\$ 2,173,016	\$ 2,553,848	\$ 2,358,500
TOTAL REVENUE	\$ 33,676,135	\$ 36,847,977	\$ 37,774,815	\$ 36,379,154

This Exhibit is to be used for the General Fund Only

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	BUDGET YEAR ESTIMATED FOR 2024	FORECASTED 2025
1	2	3	4	5
EXPENDITURES:				
Security of Persons & Property**				
Personal Services	\$ 69,670	\$ 71,277	\$ 81,109	\$ 84,353
Benefits & Insurance	55,765	53,993	60,012	63,598
Contractual Services	955	1,026	6,000	6,000
Supplies & Materials	2,061	1,735	4,500	4,500
Capital Outlay	-	398	-	39,500
Total Security of Persons & Property	<u>128,451</u>	<u>128,429</u>	<u>151,621</u>	<u>197,951</u>
Public Health Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services - Cemetery	10,717	15,917	24,000	24,500
Supplies & Materials	105	-	500	500
Capital Outlay	-	-	-	-
Total Public Health Services	<u>\$ 10,822</u>	<u>\$ 15,917</u>	<u>\$ 24,500</u>	<u>\$ 25,000</u>
Leisure Time Activities				
Personal Services	70,216	78,889	81,299	84,551
Benefits & Insurance	56,320	57,284	61,956	65,643
Contractual Services	991	824	1,450	1,450
Supplies & Materials	29	190	650	650
Capital Outlay	1,068	1,070	-	-
Total Leisure Time Activities	<u>\$ 128,624</u>	<u>\$ 138,257</u>	<u>\$ 145,355</u>	<u>\$ 152,294</u>
Community Environment				
Personal Services	506,736	509,680	589,879	610,950
Benefits & Insurance	267,680	258,108	281,907	297,473
Contractual Services	398,951	491,646	1,081,560	796,860
Supplies & Materials	13,646	14,313	25,000	25,550
Capital Outlay	29,500	4,339	64,400	1,000
Total Community Environment	<u>\$ 1,216,513</u>	<u>\$ 1,278,086</u>	<u>\$ 2,042,746</u>	<u>\$ 1,731,833</u>
Basic Utility Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	BUDGET YEAR ESTIMATED FOR 2024	FORECASTED 2025
1	2	3	4	5
(Expenditures Continued)				
Transportation				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Transportation	\$ -	\$ -	\$ -	\$ -
General Government				
Personal Services	1,358,420	1,392,149	1,493,566	1,552,842
Benefits & Insurance	837,043	805,936	930,537	1,018,431
Contractual Services	1,131,187	1,311,788	1,846,942	1,850,857
Supplies & Materials	28,295	27,671	71,300	66,110
Capital Outlay	74,712	183,298	134,500	169,100
Total General Government	\$ 3,429,657	\$ 3,720,842	\$ 4,476,845	\$ 4,657,341
Debt Service				
Redemption of Principal	-	-	-	-
Interest	-	-	-	-
Other - Debt Service	-	-	-	-
Total Debt Service	\$ -	\$ -	\$ -	\$ -
Other Uses of Funds				
Transfers / Advances Out	26,346,638	27,633,828	30,103,997	28,021,787
Contingencies	-	-	-	-
Other Uses of Funds	-	-	-	-
Total Other Uses of Funds	\$ 26,346,638	\$ 27,633,828	\$ 30,103,997	\$ 28,021,787
TOTAL EXPENDITURES	\$ 31,260,705	\$ 32,915,359	\$ 36,945,064	\$ 34,786,206
Revenues Over / (Under) Expenditures	2,415,430	3,932,618	829,751	1,592,948
Beginning Fund Balance	18,739,850	21,155,280	24,290,216	25,119,967
Ending Cash Fund Balance	21,155,280	25,087,898	25,119,967	26,712,915
Estimated Encumbrances (outstanding at year end)	-	797,682	-	-
Estimated Ending Unencumbered Fund Balances	\$ 21,155,280	\$ 24,290,216	\$ 25,119,967	\$ 26,712,915

FUND NAME : GENERAL BOND RETIREMENT FUND

EXHIBIT 2

FUND TYPE/CLASSIFICATION : DEBT SERVICE FUND

This Exhibit is to be used for the General Bond Retirement Fund Only (Includes G.O. Bond Retirement Fire Station Sub Fund)

DESCRIPTION	2022 ACTUAL	2023 ACTUAL	BUDGET YEAR ESTIMATED FOR 2024	FORECASTED 2025
1	2	3	4	5
REVENUES:				
Local Taxes:				
General Property Tax - Real Estate	\$ -	\$ -	\$ 893,900	\$ 893,900
Municipal Income Tax	-	-	-	-
Total Local Taxes	\$ -	\$ -	\$ 893,900	\$ 893,900
Intergovernmental:				
Rollback	-	-	-	-
Total Intergovernmental	\$ -	\$ -	\$ -	\$ -
Interest:				
Interest Receipts	-	-	33,000	1,375
Total Interest	\$ -	\$ -	\$ 33,000	\$ 1,375
Other Financing Sources:				
Bond Proceeds	-	-	-	-
Premium on Bond/Note Sale	-	-	1,042,519	-
Miscellaneous	-	-	-	-
Total Other Financing Sources	\$ -	\$ -	\$ 1,042,519	\$ -
TOTAL REVENUE	\$ -	\$ -	\$ 1,969,419	\$ 895,275
EXPENDITURES:				
General Government				
Auditor / Treasurer Fees	-	-	25,000	25,000
Legal Fees/Cost of Issuance	-	-	168,300	-
Total General Government	\$ -	\$ -	\$ 193,300	\$ 25,000
Debt Service				
Estimated Bond Principal Payment	-	-	350,000	380,000
Estimated Bond Interest Payment	-	-	416,667	582,500
Total Debt Service	\$ -	\$ -	\$ 766,667	\$ 962,500
TOTAL EXPENDITURES	\$ -	\$ -	\$ 959,967	\$ 987,500
Revenues Over / (Under) Expenditures	-	-	1,009,452	(92,225)
Beginning Unencumbered Balance	1,196,799	1,196,799	1,196,799 *	2,206,251 *
Ending Cash Fund Balance	1,196,799	1,196,799	2,206,251	2,114,026
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balances	\$ 1,196,799 *	\$ 1,196,799 *	\$ 2,206,251 *	\$ 2,114,026 *

*The \$1,196,799 in the debt service fund has been internally earmarked to retire inside millage debt in situations that alternative funding sources may run short. Some of the stormwater outstanding debt matures in 2029 & the remainder in 2032. All of the \$1,196,799 in funds existed prior to the Fire Station Issue7 passing on May 2, 2023. The property tax receipts, bond premiums & bonds obligation payments on the Fire Station will be maintained in a separate General Obligation Bond Retirement Fire Station Sub Fund #772 as to not commingle those funds with any other. The presentation above, includes all General Obligation Bond & related sub funds combined. Special Assessment Bond sub funds are excluded above but are listed separately in this document.

Since 2013, all outstanding storm water debt has been paid from the Storm Water Enterprise Fund. Expected to continue provided revenue sources remain sufficient.

The City also has traffic signalization debt and is currently being paid from the State Highway Fund #118, provided revenue sources remain sufficient.

FUND	Estimated Unencumbered Balance January 1, 2025	Budget Year Tax (Only) Receipts	Budget Year Homestead & Rollback (Only) Receipts	Budget Year Other Receipts	Budget Year Estimated Total Receipts	Total Available for Expenditures	BUDGET YEAR EXPENDITURES AND ENCUMBRANCES			Estimated Unencumbered Balance December 31, 2025
							Personal Service	Other	Total	
GOVERNMENTAL FUND TYPE:										
SPECIAL REVENUE FUNDS:										
Court Fees Fund	28,900	-	-	23,000	23,000	51,900	5,933	17,257	23,190	28,710
FEMA Grant Fund	-	-	-	-	-	-	-	-	-	-
Police Fund	14,129,547	288,982	38,118	10,457,470	10,784,570	24,914,117	5,086,233	5,339,849	10,426,082	14,488,035
Fire Fund	13,413,933	-	-	8,080,400	8,080,400	21,494,333	2,847,375	5,105,137	7,952,512	13,541,821
Street Repair & Maintenance Fund	6,104,108	-	-	4,117,674	4,117,674	10,221,782	1,347,543	2,841,543	4,189,086	6,032,696
State Highway Fund	647,562	-	-	187,865	187,865	835,427	-	144,491	144,491	690,936
Law Enforcement Trust Fund	73,074	-	-	500	500	73,574	-	10,615	10,615	62,959
Brunswick Transit Alternative Fund	612,476	-	-	35,000	35,000	647,476	-	55,000	55,000	592,476
Brunswick Area Television Fund	865,482	-	-	402,583	402,583	1,268,065	165,690	288,593	454,283	813,782
Parks Fund	1,672,342	-	-	677,050	677,050	2,349,392	221,319	468,727	690,046	1,659,346
DOJ Grant Fund	-	-	-	-	-	-	-	-	-	-
Enforcement & Education	15,583	-	-	3,000	3,000	18,583	-	-	-	18,583
Recreation Center Fund	1,713,440	-	-	970,257	970,257	2,683,697	430,532	706,193	1,136,725	1,546,972
CHIP (HOME) Fund	5,564	-	-	265	265	5,829	-	-	-	5,829
TOTAL SPECIAL REVENUE FUNDS	39,282,011	288,982	38,118	24,955,064	25,282,164	64,564,175	10,104,625	14,977,405	25,082,030	39,482,145
DEBT SERVICE FUNDS:										
General Obligation Debt Fund	1,196,799	-	-	-	-	1,196,799	-	-	-	1,196,799
General Obligation Bond Ret Fire Station Sub-Fund	1,009,452	893,900	-	1,375	895,275	1,904,727	-	987,500	987,500	917,227
S.A. Laurel Road Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Center Road Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Crosscreek Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. South Carpenter Road Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Laurel West Waterline Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Grafton Phase III Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. South Industrial Park Improvement Fund	-	-	-	-	-	-	-	-	-	-
S.A. Laurel Road (2006) Improvement Fund	32,070	-	-	42,358	42,358	74,428	-	33,888	33,888	40,540
S. A. Bruns Lake - Dam Improvement Fund	6,678	-	-	18,513	18,513	25,191	-	18,949	18,949	6,242
S. A. Bruns Lake - Dredging Improvement Fund	6,298	-	-	11,558	11,558	17,856	-	11,826	11,826	6,030
TOTAL DEBT SERVICE FUNDS	2,251,297	893,900	-	73,804	967,704	3,219,001	-	1,052,163	1,052,163	2,166,838
CAPITAL PROJECT FUNDS:										
CDBG Fund	-	-	-	-	-	-	-	-	-	-
Capital Project Improvement Fund	12,579,534	-	-	3,752,237	3,752,237	16,331,771	-	3,253,333	3,253,333	13,078,438
Road Levy Improvement Fund	139,882	845,830	14,270	861,000	1,721,100	1,860,982	-	1,721,100	1,721,100	139,882
Road Capital Improvement Fund	11,868,192	-	-	3,862,287	3,862,287	15,730,479	-	3,032,069	3,032,069	12,698,410
Traffic Control Improvement Fund	-	-	-	-	-	-	-	-	-	-
Public Square Improvement Fund	-	-	-	-	-	-	-	-	-	-
City Building Improvement Fund	463	-	-	90,000	90,000	90,463	-	90,000	90,000	463
Fire Improvement Fund	-	-	-	-	-	-	-	-	-	-
Parks City-Wide Improvement Fund	432,171	-	-	37,500	37,500	469,671	-	24,500	24,500	445,171
Ohio Environ Improv Program Fed Grant Fund	-	-	-	-	-	-	-	-	-	-
North Carpenter Road Improvement Fund	-	-	-	-	-	-	-	-	-	-
Boston Road Improvement Fund	431,340	-	-	-	-	431,340	-	-	-	431,340
I-71 / Route 303 Enhancement Fund	-	-	-	-	-	-	-	-	-	-
Fire Station Improvement Fund	200,000	-	-	50,000	50,000	250,000	-	-	-	250,000
Brunswick Lake Improvement Fund	-	-	-	-	-	-	-	-	-	-
OPWC Old Eagle Dr Imp. Fund	-	-	-	-	-	-	-	-	-	-
OPWC Sky View Dr Impr. Fund	-	-	-	-	-	-	-	-	-	-
OPWC Magnolia Dr Impr. Fund	-	-	-	-	-	-	-	-	-	-
OPWC Pepperwood Dr Impr. Fund	-	-	-	-	-	-	-	-	-	-
TOTAL CAPITAL PROJECT FUNDS	25,651,582	845,830	14,270	8,653,024	9,513,124	35,164,706	-	8,121,002	8,121,002	27,043,704
INTERNAL SERVICE FUNDS:										
Internal Service Fund	309,386	-	-	4,255,507	4,255,507	4,564,893	-	4,255,507	4,255,507	309,386
TOTAL INTERNAL SERVICE FUNDS	309,386	-	-	4,255,507	4,255,507	4,564,893	-	4,255,507	4,255,507	309,386

FUND	Estimated Unencumbered Balance January 1, 2025	Budget Year Tax (Only) Receipts	Budget Year Homestead & Rollback (Only) Receipts	Budget Year Other Receipts	Budget Year Estimated Total Receipts	Total Available for Expenditures	BUDGET YEAR EXPENDITURES AND ENCUMBRANCES			Estimated Unencumbered Balance December 31, 2025
							Personal Service	Other	Total	
PROPRIETARY:										
ENTERPRISE FUNDS:										
Storm Water Management Fund	3,242,442	-	-	1,318,791	1,318,791	4,561,233	36,633	1,453,079	1,489,712	3,071,521
Refuse Fund	2,052,311	-	-	3,436,124	3,436,124	5,488,435	77,689	3,317,246	3,394,935	2,093,500
TOTAL ENTERPRISE FUNDS	5,294,753	-	-	4,754,915	4,754,915	10,049,668	114,322	4,770,325	4,884,647	5,165,021
FIDUCIARY:										
TRUST AND AGENCY FUNDS										
Recreation Programs Fund	1,030	-	-	-	-	1,030	-	-	-	1,030
General Trust Fund	189,437	-	-	750,000	750,000	939,437	-	750,000	750,000	189,437
Unclaimed Money Fund	79,211	-	-	20,000	20,000	99,211	-	20,000	20,000	79,211
Family Violence Program Fund	3,307	-	-	-	-	3,307	-	-	-	3,307
Flex Spending Plan Fund	41,876	-	-	140,000	140,000	181,876	-	140,000	140,000	41,876
Non-Residential 3% Assessment Fee	-	-	-	35,000	35,000	35,000	-	35,000	35,000	-
Residential 1% Assessment Fee	-	-	-	10,000	10,000	10,000	-	10,000	10,000	-
TOTAL TRUST AND AGENCY FUNDS	314,861	-	-	955,000	955,000	1,269,861	-	955,000	955,000	314,861
TOTAL FOR MEMORANDUM ONLY	\$ 73,103,890	\$ 2,028,712	\$ 52,388	\$ 43,647,314	\$ 45,728,414	\$ 118,832,304	\$ 10,218,947	\$ 34,131,402	\$ 44,350,349	\$ 74,481,955

PURPOSE OF BONDS AND NOTES	Authority for Levy Outside 10 Mill Limit *	Date of Issue	Due Date	Last Effective Ordinance(s) at time Tax Budget was prepared	Forecasted Interest Rate	Forecasted amounts of G.O. Bonds Outstanding at Beginning of Budgeted Year January 1, 2025	BUDGET YEAR	
							Amount Required for Principal and Interest 1/1 - 12/31 2025	Amount Receivable from Other Sources to Meet Debt Payments 1/1 - 12/31 2025
INSIDE 10 MILL LIMIT:								
<u>Payable from Bond Retirement Fund</u>								
Only if other sources become insufficient								
<u>Payable from Other Sources</u>								
Traffic Signalization Imp. Bonds \$1,320,000 *@	n/a	November 2012	December 2031	#86-12	2.00%-4.00%	595,000	98,800	98,800
Storm Sewer Improvement Bonds \$1,155,000* @	n/a	November 2012	December 2031	#87-12	2.00%-4.00%	420,000	76,800	76,800
Capital Improv (Storm Water Mgt) Bonds \$4,672,492 *	n/a	September 2009	December 2029	# 80-09, 81-09 & 82-09	2.00% - 4.20%	1,506,095	338,131	338,131
TOTAL								
OUTSIDE 10 MILL LIMIT:								
<u>Payable from Bond Retirement Fund</u>								
Fire Station Improvement Bonds \$12,000,000 #	Election 5/2/2023	03/21/2024	12/01/2043	#103-2023	5.000%	11,650,000	962,500	893,900
TOTAL						\$ 14,171,095	\$ 1,476,231	\$ 1,407,631

* Debt obligations associated with storm water drainage and improvements are budgeted to be paid off with the stormwater fee. Council authorized this fee and related Enterprise Fund via Ord#31-11. A financial statement beginning balance restatement was required for moving debt obligations from the General Obligation Bond Retirement Fund to the City's new Stormwater Management Enterprise Fund in the City's FY 2012 CAFR. However, the balance in the General Obligation Bond Retirement Fund will be used if other funding sources become insufficient.

@The Traffic Signalization and Storm Sewer Bonds were broken out separately since the revenue sources to retire the debt obligations will come from two different funds. The traffic signalization debt obligations are to be paid from revenue sources in the State Highway Fund and the Storm Sewer debt obligations are to be paid from the storm water fees collected in the Storm Water Fund. However, the balance in the General Obligation Bond Retirement Fund will be used if other funding sources become insufficient.

The estimated property tax receipts for 0.82 mills agrees to the amount listed on the County Auditor's Certificate of Estimated Resources dated January 26, 2024. Tax revenue estimate for next year will more than likely be updated by the Medina County Auditor's Office in August/September of 2024. The premium collected on the issuance of bonds should, for at least several years, cover estimated shortages in annual property tax receipts vs. debt obligation payments due. The City has established a separate G.O. Bond Retirement Fire Station Sub-Fund #772 to account for the premiums and property tax receipts for the retirement of debt obligations, not to commingle it with any other debt funds.

Note: The above includes General Obligation Bonds issued by the City but excludes OPWC loans and Special Assessment Debt. Furthermore any new projects that may be initiated after the submission of this tax budget are also excluded.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 48-2024



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

AN EMERGENCY ORDINANCE AUTHORIZING AND ADOPTING THE PROPOSED TAX BUDGET FOR THE CITY OF BRUNSWICK, OHIO FOR THE YEAR BEGINNING JANUARY 1, 2025 THROUGH DECEMBER 31, 2025.

WHEREAS: The State statute requires that the legislative authority of the City of Brunswick submit to the County Budget Commission a proposed tax budget for the City.

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

SECTION 1: That the attached Tax Budget is hereby authorized and adopted as the Tax Budget for the City of Brunswick for the year beginning January 1, 2025 and ending December 31, 2025.

SECTION 2: That the Finance Director is hereby directed to transcribe this tax budget and all other information required to the official budget form prescribed by the County of Medina, Ohio.

SECTION 3: 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 additional reason that the State statute prescribes time limitation on the adoption and certification of this budget. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes

PASSED: 1st Reading _____

2nd Reading _____

3rd Reading _____

Rules Suspended: AYES _____ NAYS _____

ADOPTED: _____ AYES _____ NAYS _____

ATTEST: _____

Clerk of Council
Laura E. Timura, CMC

THE CITY OF BRUNSWICK
PROPOSED LEGISLATION



DATE: 5/13/2024

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. 49-2024** - 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. 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 May 13, 2024 Finance Committee meeting and move to the May 13, 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. An emergency clause is necessary to allow funding to be in place to administer or finalize plans and/or purchase orders for various projects, grants, etc.

**ADDITIONAL
INFORMATION:**

None.



CITY OF BRUNSWICK, OHIO
ORDINANCE NO. 49-2024

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

AN EMERGENCY ORDINANCE TO TRANSFER AND ADVANCE FUNDS

WHEREAS: The City of Brunswick wishes to transfer remaining fund balance from the Traffic Control Equipment Fund #334 to the Road Capital Projects Fund #333 pursuant to Ohio Revised Code Section 5705.14 (B), and;

WHEREAS: The City of Brunswick wishes to transfer remaining fund balance from the I-71 SR 303 Interchange Enhancement Fund #353 to the Road Capital Projects Fund #333 pursuant to Ohio Revised Code Section 5705.14 (B), and;

WHEREAS: The City of Brunswick wishes to transfer remaining fund balance from the Public Square Improvement Fund #335 to the Capital Projects Improvement Fund #300 pursuant to Ohio Revised Code Section 5705.14 (B), and;

WHEREAS: The City of Brunswick wishes to return previously advanced monies from the OPWC Skyview Drive Improvement Fund #373 to the General Fund #001 since the Skyview Drive OPWC improvement project has been completed and all grant reimbursements have been received.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That the following funds are hereby transferred:

FROM: Traffic Control Equipment Fund (#334)
TO: Road Capital Projects Fund (#333)
AMOUNT: \$3,125.00

FROM: I-71 SR 303 Interchange Enhancement Fund (#353)
TO: Road Capital Projects Fund (#333)
AMOUNT: \$3,895.03

FROM: Public Square Improvement Fund (#335)
TO: Capital Projects Improvement Fund (#300)
AMOUNT: \$12,297.56

SECTION 2: That the following funds are hereby advanced:

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



CITY OF BRUNSWICK, OHIO
ORDINANCE NO. 49-2024

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