

# **BRUNSWICK CITY FINANCE COMMITTEE**

## **Agenda**

**OCTOBER 14, 2024**

**6:30 PM**

**or Immediately Following  
Services, Utilities, Technology & Cable Committee**

1. Discussion Items
  - (a) **RES. NO. 87-2024** - An emergency resolution requesting an advance release of property tax revenue funds from the Medina County Treasurer collected for the benefit of the City of Brunswick. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
  - (b) **RES. NO. 88-2024** - An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)
2. General Discussion
3. Adjournment



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

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

Recommendation for passage as an emergency to timely file of paperwork with Medina County Auditor's Office. The emergency is deemed necessary in order for the City to be prepared and allow it to receive its property tax revenues in advance of the semi-annual settlement and maximize its interest revenue potential. Once the paperwork is received from the Medina County Auditor's Office, it must be completed and filed with this Resolution to receive the property taxes in advance of the normal settlement times defined by law.

**ADDITIONAL  
INFORMATION:**

# CITY OF BRUNSWICK, OHIO

## RESOLUTION NUMBER 87-2024



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

AN EMERGENCY RESOLUTION REQUESTING AN ADVANCED RELEASE OF PROPERTY TAX REVENUE FUNDS FROM THE MEDINA COUNTY TREASURER COLLECTED FOR THE BENEFIT OF THE CITY OF BRUNSWICK

WHEREAS: The City Council of the City of Brunswick wishes to receive advance release of property tax revenues collected by the Medina Country Treasurer for the benefit of the City of Brunswick.

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY RESOLVES:

SECTION 1: That the City of Brunswick hereby requests advance release payment of the maximum amount allowed by law from the taxes collected for the benefit of said City credited to the General, Police Pension (Police Fund), Road Levy Improvement and Fire Station Construction Funds of said City, said release payment to be made from prior years, but not collected until 2025 on any and all levies pertaining to the City of Brunswick.

SECTION 2: That it is found and determined that all formal actions of the Council concerning and relating to the adoption of this Resolution were conducted in an open meeting of the Council and that all deliberations of this Council and of any of its committees that resulted in such formal action, were in meetings open to the public, in compliance with legal requirements including Section 121.22 of the Ohio Revised Code.

SECTION 3: That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the further reason that it is necessary to provide for the City of Brunswick, the necessary funds for the operation of the City; wherefore, this Resolution shall be in full force and effect immediately after its passage by the required number of votes; otherwise, the earliest time permitted by law.

PASSED: 1<sup>st</sup> Reading \_\_\_\_\_  
2<sup>nd</sup> Reading \_\_\_\_\_  
3<sup>rd</sup> Reading \_\_\_\_\_

ADOPTED: \_\_\_\_\_ AYES \_\_\_\_\_ NAYS \_\_\_\_\_

ATTEST: \_\_\_\_\_  
Clerk of Council  
Laura E. Timura, CMC

PROPOSED LEGISLATION



**DATE:** 10/14/2024

**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. 88-2024** - An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor. - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

**BACKGROUND:** An emergency resolution accepting the amounts and rates as determined by the budget commission and authorizing the necessary tax levies and certifying them to the County Auditor.

The City's inside millage = 2.60 mills of the 10 mills. The other inside mills are assessed by the County and the schools. Per the County Auditor, the property tax revenue estimates for the 2.60 inside mills for collection year 2025 = \$2,868,100. This amount is set to be split between \$2,537,100 to the General Fund #001 and \$331,000 to the Police Fund #114 (for Police Pension).

On May 2, 2023, the electorate passed a 0.82 mill twenty year property tax levy to repay principal and interest on a \$12,000,000 bond issue for the purpose of constructing, furnishing, equipping and otherwise improving a new fire station and preparing, equipping and otherwise improving its site. The 2024 property tax rates for this levy, collected in 2025, will mark the 2nd year of the 20-year term. The current property tax revenue estimate (collection year 2025) from the Medina County Auditor's Office for this levy = \$904,500.

Furthermore, the 2024 tax year, (2025 collection year), marks the 1st year of the renewed ten year 1.2 mill road levy. This levy has been estimated by the Medina County Auditor's Office to generate \$869,600 in 2025. This levy was renewed by the electorate on November 7, 2023.

**PURPOSE AND EXPLANATION:** In order to comply with Ohio Revised Code Section 5705.34 and the County Auditor extension letter, City Council is required to accept the amounts and rates as determined by the budget commission and authorize the necessary tax levies and certify them to the County Auditor. This action will allow the County Auditor to bill these rates on the property tax bills for the succeeding year.

See background section for additional details.

**IMPLEMENTATION  
SCHEDULE:**

To be adopted on October 14, 2024, with an emergency clause. The emergency clause is necessary in order to remain in compliance with the Ohio Revised Code, the County Auditor’s extension letter and allows for the daily operations of the City of Brunswick to continue without interruptions and to ensure timely billing of property taxes due to the City of Brunswick.

**FINANCIAL  
INFORMATION:**

**FINANCIAL  
SUMMARY:**

The County Auditor’s most recent estimate for the 2025 property tax collections, including homestead and rollback distributions, to be received by the City of Brunswick equals \$4,642,200 in total. This estimate is \$53,600 or 1.17% more than the 2024 property tax collection estimate as certified by the Medina County Budget Commission on August 16, 2024. The 2025 estimate also includes the 0.82 mill property tax levy for the construction of a new fire station and the 1.20 mill property tax levy for neighborhood road improvements. The City has two voted property tax levies in existence, the Fire Station bond levy and the road levy.

The County Auditor typically updates these property tax estimates again once the property values and tax rates are certified. The 2025 property tax collections for the City of Brunswick can only occur if this legislation is passed and filed with the County Auditor's Office by the extended deadline. Once certified and filed, the property tax rates will be billed by the County Auditor pursuant to State Law. The tax rate of 0.82 mills was approved by the voters for a twenty-year collection period (2024-2043), the tax rate of 1.2 mills was approved by the voters for a ten-year collection period (2025-2034) and the 2.6 mills has been approved by City Charter Section 7.11(a).

**RECOMMENDED  
ACTION:**

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

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

The emergency clause is necessary in order to remain in compliance with the Ohio Revised Code, the County Auditor’s extension letter and allow for the daily operations of the City of Brunswick to continue without interruptions and to ensure timely billing of property taxes due to the City of Brunswick.

**ADDITIONAL  
INFORMATION:**

Discuss at the October 14, 2024 Committee meeting and move to the October 14, 2024 Council agenda as an emergency. Recommended action for approval on October 14, 2024 with emergency clause (suspension of the rules).

CITY OF BRUNSWICK, OHIO  
RESOLUTION NO. 88-2024

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

AN EMERGENCY RESOLUTION ACCEPTING THE AMOUNTS AND RATES AS DETERMINED  
BY THE BUDGET COMMISSION AND AUTHORIZING THE NECESSARY TAX LEVIES  
AND CERTIFYING THEM TO THE COUNTY AUDITOR

(CITY COUNCIL)  
Revised Code, Secs. 5705.34-5705.35

\_\_\_\_\_

The Council of the City of BRUNSWICK, MEDINA  
County, Ohio, met REGULAR session on th 14th day of OCTOBER  
(Regular Or Special)  
2024, at the offi BRUNSWICK, MEDINA COUNTY with the following members  
present:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Mr./Mrs. \_\_\_\_\_ moved the adoption of the following Resolution:

WHEREAS, This Council in accordance with the provisions of law has previously  
adopted a Tax Budget for the next succeeding fiscal year commencing January 1st, 2025  
and

WHEREAS, The Budget Commission of MEDINA County, Ohio, has  
certified its action thereon to this Council together with an estimate by the County Auditor of the  
of each tax necessary to be levied by this Council, and what part thereof is without, and what part  
within, the ten mill tax limitation; therefore, be it

RESOLVED, By the Council of the City of BRUNSWICK,  
MEDINA County, Ohio, that the amounts and rates, as determined  
by the Budget Commission in its certification, be and the same are hereby accepted; and be it furth

RESOLVED, That there be and is hereby levied on the tax duplicate of said City the rate  
of each tax necessary to be levied within and without the ten mill limitation as follows:

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

FUND	Amount to Derived from Levies Outside 10 M. Limit	Amount Approved by Budget Com- mission Inside 10 M. Limit	County Auditor's Estimate of Tax Rate to be Levied	
			Inside 10 M. Limit	Outside 10 M. Limit
	Column	Column	V	VI
General Fund		\$2,537,100	2.30	
General Bond Retirement Fund	\$904,500			0.82
Police Pension		\$331,000	0.30	
Road Levy	\$869,600			1.20
<b>TOTAL</b>	\$1,774,100	\$2,868,100	2.60	2.02

1. RES/AG	\$917,246,040
2. OTHER REAL	\$196,470,620
3. PUCO PERSONAL	\$13,387,080
4. RES/AG NEW CONSTR.	\$9,111,210
5. OTHER NEW CONSTR.	\$986,980
6. TOTAL	\$1,137,201,930

LEVIES INSIDE & OUTSIDE THE 10 MILL LIMITATION

SUBDIVISION: BRUNSWICK CITY

FUND TYPE	PURPOSE	LAST YR. VOTED	NO. # YEARS	TAX YEAR FIRST/LAST	COLL. YEAR FIRST/LAST	FULL MILLAGE	REDUCTION RES/AG OTHER	EFFECTIVE RES/AG OTHER	RES/AG	OTHER	PUCO PERSONAL	NEW CONSTRUCTION	TOTAL
GENERAL FUND						2.30	0.000000 0.000000	2.300000 2.300000	\$2,046,400	\$438,300	\$29,900	\$22,500	\$2,537,100
SPECIAL REVENUE	POLICE PENSION					0.30	0.000000 0.000000	0.300000 0.300000	\$266,900	\$57,200	\$3,900	\$3,000	\$331,000
	ROAD LEVY	2023	10	2024/2033	2025/2034	1.20	0.376410 0.209888	0.748308 0.948134	\$665,800	\$180,700	\$15,600	\$7,500	\$869,600
2023	BOND FIRE STATION	2023 2023 ADD'L	20	2023/2052	2024/2053	0.82	0.000000 0.000000	0.820000 0.820000	\$729,600	\$156,300	\$10,600	\$8,000	\$904,500

2.60	INSIDE MILLAGE	\$3,708,700	\$832,500	\$60,000	\$41,000	\$4,642,200
2.02	OUTSIDE MILLAGE					
4.62	TOTAL MILLAGE					
		4.168308	RES/AG EFFECTIVE			
		4.368134	OTHER EFFECTIVE			

**SCHEDULE B**

**LEVIES OUTSIDE 10 MILL LIMITATION, EXCLUSIVE OF DEBT LEVIES**

FUND	Maximum Rate Authorized to Be Levied	Co. Auditor's Est of Yield of Lev (Carry to Schem A, Column II)
<b>GENERAL FUND:</b>		
Current Expense Levy authorized by voters on for not to exceed _____ years.	,20	
Current Expense Levy authorized by voters on for not to exceed _____ years.	,20	
Current Expense Levy authorized by voters on for not to exceed _____ years.	,20	
<b>Total General Fund outside 10m. Limitation.</b>		
Road Levy authorized by voters on November for not to exceed 10 years.	1.20	\$869,600
Levy authorized by voters on for not to exceed _____ years.		,20
Fund: Levy authorized by voters on for not to exceed _____ years.		
Fund: Levy authorized by voters on for not to exceed _____ years.		,20
Fund: Levy authorized by voters on for not to exceed _____ years.		,20
THIS RESOLUTION IS DECLARED TO BE AN EMERGENCY MEASURE NECESSARY FOR THE IMMEDIATE PRESERVATION OF THE PUBLIC PEACE, PROPERTY, HEALTH, SAFETY, WELFARE, AND PROVIDING FOR THE USUAL DAILY OPERATION OF A MUNICIPALITY, AND FOR THE ADDITIONAL REASON THAT THIS RESOLUTION MUST BE FILED WITH THE MEDINA COUNTY AUDITOR AS SOON AS POSSIBLE. THEREFORE, THE SAME SHALL BE IN FULL FORCE AND EFFECT FROM AND AFTER ITS PASSAGE BY THE REQUIRED NUMBER OF VOTES.		

and be it further  
RESOLVED, That the Clerk of this Council be and he is hereby directed to cert

Resolution to the County Auditor of Said County.

Mr./Mrs. \_\_\_\_\_ seconded the Resolution and the roll

upon its adoption the vote resulted as follows:

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Adopted the 14th day of October, 2024.

Attest:

\_\_\_\_\_  
President of Council

\_\_\_\_\_  
Clerk of Council

**CERTIFICATE OF COPY**  
ORIGINAL ON FILE

The State of Ohio, \_\_\_\_\_ County, ss.

I, \_\_\_\_\_, Clerk of the Council of the City  
of \_\_\_\_\_ within and for said County, and in whose custody the Fi  
and Records of said Council are required by the Laws of the State of Ohio to be kept, do I  
certify that the foregoing is taken and copied from the original \_\_\_\_\_

\_\_\_\_\_ now on file, that the foregoing has been compared by me with said original document,  
and that the same is a true and correct copy thereof.

WITNESS my signature, this \_\_\_\_\_ day of \_\_\_\_\_, 20\_\_\_\_

\_\_\_\_\_  
Clerk of Council

No. \_\_\_\_\_

\_\_\_\_\_  
COUNCIL OF THE CITY OF  
\_\_\_\_\_  
\_\_\_\_\_ County, Ohio.

\_\_\_\_\_  
AN EMERGENCY RESOLUTION  
ACCEPTING THE AMOUNTS AND RATES  
AS DETERMINED BY THE BUDGET  
COMMISSION AND AUTHORIZING THE  
NECESSARY TAX LEVIES AND CERTIFYING  
THEM TO THE COUNTY AUDITOR  
(City Council)

\_\_\_\_\_  
Adopted \_\_\_\_\_, 20 \_\_\_\_

\_\_\_\_\_  
Clerk of Council

\_\_\_\_\_  
Filed \_\_\_\_\_, 20 \_\_\_\_

\_\_\_\_\_  
County Auditor

By \_\_\_\_\_  
Deputy



# ANTHONY P. CAPRETTA

## Medina County Auditor

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144 North Broadway St. • Medina, Ohio 44256

Date: September 27, 2024

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

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

Re: Resolution Accepting Amounts & Rates

Attached please find your copies of the:

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

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

This Resolution must be approved and returned to our office by **November 1, 2024**.

If you have an additional levy, a replacement levy or a renewal levy with an increase on the ballot for November and it passes, you will be sent another Resolution Accepting Amounts and Rates after the election. The updated resolution must be approved and returned to our office by **November 29, 2024**.

If you have any questions, please call me at 330-725-9766 or email at [kjohnson@ohmedinaco.org](mailto:kjohnson@ohmedinaco.org).  
Thank you!