

BRUNSWICK CITY COMMITTEE-OF-THE-WHOLE

Agenda

DECEMBER 9, 2024

6:15 PM

or Immediately Following
Safety & Environment Committee

1. Discussion Items
2. Motion Items
3. Review Legislation
 - (a) **RES. NO. 103-2024** - An emergency resolution supporting the Ohio Commission for the United States Semiquincentennial (America 250-OH) and authorizing the City Manager to submit a grant application and execute necessary documents to accept such grant. - **1st Reading** (To be brought from Committee-of-the-Whole, *Administration/Carl DeForest*)
 - (b) **ORD. NO. 104-2024** - An emergency ordinance adopting the Annual Appropriation Budget for Expenditures of the City of Brunswick for the year beginning January 1, 2025 and ending December 31, 2025. - **1st Reading** (To be brought from Committee-of-the-Whole, *Administration/Todd Fischer*)
 - (c) **ORD. NO. 105-2024** - An emergency ordinance amending Section 1 of Ordinance No. 99-2023 to provide for a Revised Allocation of Municipal Income Tax receipts during the period from January 1, 2025 through December 31, 2025. - **1st Reading** (To be brought from Committee-of-the-Whole, *Administration/Todd Fischer*)
 - (d) **ORD. NO. 106-2024** - An emergency ordinance amending Ordinance No. 100-2023 and the City's Fund Balance Reserve Policy. - **1st Reading** (To be brought from Committee-of-the-Whole, *Administration/Todd Fischer*)
 - (e) **ORD. NO. 107-2024** - An emergency ordinance creating an OPWC Laurel/Maxwell Intersection Improvement Fund (#371). - **1st Reading** (To be brought from Committee-of-the-Whole, *Administration/Todd Fischer*)
4. General Discussion
5. Executive Session
 - (a) Motion to go into Executive Session to discuss the appointment, employment, dismissal, discipline, demotion, or compensation of a public employee and to discuss the subject of pending or imminent court action.
6. Adjournment

PROPOSED LEGISLATION



DATE: 12/9/2024

TO: Vice Mayor Nicholas Hanek and Members of City Council

FROM: Carl S. DeForest, City Manager
Carl DeForest

COPY: Mayor Ron Falconi

LEGISLATION: **RES. NO. 103-2024** - An emergency resolution supporting the Ohio Commission for the United States Semiquincentennial (America 250-OH) and authorizing the City Manager to submit a grant application and execute necessary documents to accept such grant. - **1st Reading** (To be brought from Committee-of-the-Whole, *Administration/Carl DeForest*)

BACKGROUND: In preparation for the United States of America's 250th anniversary which culminates on July 4, 2026, the state of Ohio is asking local communities to be designated as an official AM250-OH community to create exciting opportunities to celebrate and commemorate the 250th anniversary of the U.S. in 2026. Ohio is seeking communities in all 88 counties to spotlight the impact made on our nation's story.

PURPOSE AND EXPLANATION: The Ohio Commission for the United States Semiquincentennial (America 250-Ohio) has offered a round of grants specifically for locally designated "America 250-Ohio Communities." These grants will assist with activities being planned at the county, city, village and township levels. Every application must include a letter of support from the local government entity.

IMPLEMENTATION SCHEDULE: To be eligible for grant selection, the community must be designated prior to December 31, 2024.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY:

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?

To ensure timely compliance with the application process submittal timeline of December 31, 2024.

**ADDITIONAL
INFORMATION:**

CITY OF BRUNSWICK, OHIO
RESOLUTION NO. 103-2024

BY: Committee-of-the-Whole

AN EMERGENCY RESOLUTION SUPPORTING THE OHIO COMMISSION FOR THE UNITED STATES SEMIQUINCENTENNIAL (AMERICA250-OH) AND AUTHORIZING THE CITY MANAGER TO SUBMIT A GRANT APPLICATION AND EXECUTE NECESSARY DOCUMENTS TO ACCEPT SUCH GRANT.

WHEREAS: The Ohio Legislature and the Governor created the Ohio Commission for the United States Semiquincentennial (AMERICA250-OH) to plan, encourage, develop and coordinate the commemoration of the 250th anniversary of the United States of America and the State of Ohio's integral role in that event and the role of its people on the nation's past, present and future.

WHEREAS: AMERICA250-OH hopes to engage all Ohioans and all 88 counties through their many signature and officially recognized programs, projects and events over the next several years by inspiring future leaders and celebrating all Ohioans' contributions to the nation over the last 250 years.

WHEREAS: In preparation for the United States of America's 250th anniversary, which culminates on July 4, 2026, the State of Ohio is asking local communities to be designated as an official AMERICA250-OH Community to create exciting opportunities to celebrate and commemorate the 250th anniversary of the United States of America in 2026. The State of Ohio is seeking communities in all 88 counties to spotlight the impact made on our nation's story.

WHEREAS: AMERICA250-OH has offered a round of grants specifically for locally designated "AMERICA250-OH Communities", which grants will assist with activities being planned at the county, city, village and township levels.

WHEREAS: To be eligible for grant selection, the local community must be designated an AMERICA250-OH Community prior to December 31, 2024.

WHEREAS: By adoption of this Resolution, this Council hopes to educate, preserve, innovate and celebrate the 250th anniversary of the United States of America.

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

SECTION 1: That this Council hereby endorses AMERICA250-OH and their mission to educate, preserve, innovate and celebrate every Ohioan in every county of the State of Ohio as part of the 250th anniversary of the United States of America.

SECTION 2: That the City Manager is hereby authorized to submit a Grant Application to AMERICA250-OH to assist with activities being planned to celebrate and commemorate the 250th anniversary of the United States of America and, upon approval of the Law Director, to execute necessary documents to accept such

Grant.

SECTION 3: That a copy of this Resolution be sent to the City of Brunswick municipal legislative delegation and the AMERICA250-OH Commission.

SECTION 4: That this Resolution is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, welfare, and safety and for the additional reason that the City of Brunswick must be designated as an AMERICA250-OH Community by December 31, 2024 to be eligible for grant selection. Therefore, the same shall be in full force and effect from and after its passage by the required number of votes or from the earliest time allowed by law.

PASSED: 1st Reading _____

RULES SUSPENDED: AYES _____ NAYS _____

ADOPTED: _____ AYES _____ NAYS _____

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

PROPOSED LEGISLATION



DATE:	12/9/2024
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. 104-2024 - An <u>emergency</u> ordinance adopting the Annual Appropriation Budget for Expenditures of the City of Brunswick for the year beginning January 1, 2025 and ending December 31, 2025. - 1st Reading (To be brought from Committee-of-the-Whole, <i>Administration/Todd Fischer</i>)
BACKGROUND:	Each year and in accordance with Ohio Revised Code Section 5705.38 (A) Council is required to adopt an annual appropriation budget.
PURPOSE AND EXPLANATION:	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 required to present 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.
IMPLEMENTATION SCHEDULE:	The 2025 Budget proposal was presented and discussed with the Committee-of-the-Whole on December 2, 2024. If approved by the Committee, the Administration's request is to move this legislation to the December 9, 2024, Council agenda as an emergency with suspension of the rules. The emergency clause is considered necessary in order to remain in compliance with the Ohio Revised Code, allowing for the daily operations of the City of Brunswick to continue without interruptions, allowing for the process involving capital purchases with significant supply chain issues to begin as soon as possible and allowing for a more timely and seamless transition into 2025.
FINANCIAL INFORMATION:	Schedule of Fund Appropriations - See Exhibit A - 01/01/2025 - See Exhibit A - Various - - \$90,592,270.27
FINANCIAL SUMMARY:	The total 2025 appropriation budget for all funds (including all book internal transfers, self-insurance, agency funds, etc.) equals \$90,592,270.27.

**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 2025 Budget proposal was presented and discussed with the Committee-of-the-Whole on December 2, 2024. If approved by the Committee, the Administration's request is to move this legislation to the December 9, 2024, Council agenda as an emergency with suspension of the rules.

The emergency clause is considered necessary in order to remain in compliance with the Ohio Revised Code, allowing for the daily operations of the City of Brunswick to continue without interruptions, allowing for the process involving capital purchases with significant supply chain issues to begin as soon as possible and allowing for a more timely and seamless transition into 2025.

**ADDITIONAL
INFORMATION:**

See Exhibit A.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 104-2024



By: Committee-of-the-Whole

AN EMERGENCY ORDINANCE ADOPTING THE ANNUAL APPROPRIATION BUDGET FOR EXPENDITURES OF THE CITY OF BRUNSWICK FOR THE YEAR BEGINNING JANUARY 1, 2025 AND ENDING DECEMBER 31, 2025.

WHEREAS: The City of Brunswick Charter requires that an annual budget be prepared and submitted as provided by the laws of the State of Ohio;

WHEREAS: Ohio Revised Code Section 5705.38(A) requires this Council to adopt an annual appropriation budget; and

WHEREAS: City Council has publicly reviewed the 2025 Operating and Capital Program Budget and is desirous to comply with local and State Laws.

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

SECTION 1: That to provide for expenditures of the City of Brunswick, Ohio during the fiscal year beginning January 1, 2025 and ending December 31, 2025, the 2025 Operating and Capital Program Appropriation Budget, as attached hereto and incorporated herein as Exhibit "A", is hereby adopted.

SECTION 2: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public health, safety and welfare, and for the further reason that Ohio law prescribes time limitations on the adoption and certification of the 2025 Operating and Capital Appropriation 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 _____

Rules Suspended: AYES _____ NAYS _____

ADOPTED: _____ AYES _____ NAYS _____

ATTEST: _____
Clerk of Council
Laura E. Timura

City of Brunswick, Ohio
Departmental Budget Worksheet
For the Budget Year Ending, December 31, 2025

EXHIBIT A

Fund Number	Fund Name / Department	Personal Service	Other	Total
General Fund				
001	General Fund			
	City Council	201,137.00	104,260.00	\$ 305,397.00
	Mayor	113,063.00	118,410.00	\$ 231,473.00
	City Manager	206,437.00	137,662.00	\$ 344,099.00
	Information Technologies	200,821.00	460,757.00	\$ 661,578.00
	Engineering	26,208.00	569,272.00	\$ 595,480.00
	Building Department	412,499.00	258,989.00	\$ 671,488.00
	Cemetery Maintenance	-	25,690.00	\$ 25,690.00
	Janitorial Contract	-	23,087.16	\$ 23,087.16
	City Hall Building & Grounds	6,077.00	57,358.00	\$ 63,435.00
	Administrative Services	99,935.00	63,374.00	\$ 163,309.00
	Economic Development	125,338.00	288,145.00	\$ 413,483.00
	Animal Control	84,268.00	78,692.00	\$ 162,960.00
	Law Department	192,374.00	326,022.00	\$ 518,396.00
	Finance Department	280,142.00	252,611.00	\$ 532,753.00
	Income Tax Department	226,751.00	290,103.00	\$ 516,854.00
	Parks & Recreation Director	84,551.00	69,973.00	\$ 154,524.00
	General Fund Administration	-	1,412,595.31	\$ 1,412,595.31
	Planning Division/Community Development	86,122.00	104,749.00	\$ 190,871.00
	Board of Building Appeals	764.00	1,266.00	\$ 2,030.00
	Board of Zoning Appeals	1,337.00	4,670.00	\$ 6,007.00
	Board of Civil Service	12,281.00	47,185.00	\$ 59,466.00
	Board of Ethics	3,540.00	4,555.00	\$ 8,095.00
	Board of Charter Review	3,600.00	6,956.00	\$ 10,556.00
	Board of Commemorative Affairs	-	37,500.00	\$ 37,500.00
	General Fund Transfers / Advances	-	28,503,143.00	\$ 28,503,143.00
001	Total General Fund	\$ 2,367,245.00	\$ 33,247,024.47	\$ 35,614,269.47
Special Revenue Funds:				
110	Court Computerization Fund	5,933.00	16,103.00	\$ 22,036.00
114	Police Wages Fund	5,102,512.00	5,160,458.00	\$ 10,262,970.00
115	Fire Fund	2,944,434.00	3,916,812.00	\$ 6,861,246.00
117	Street Repair & Maintenance Fund	1,342,336.00	2,690,020.80	\$ 4,032,356.80
118	State Highway Fund	-	144,491.00	\$ 144,491.00
119	Law Enforcement Fund	-	6,200.00	\$ 6,200.00
120	Brunswick Transit Alternative (BTA) Fund	-	45,000.00	\$ 45,000.00
123	Brunswick Area Television (BAT) Fund	160,969.00	229,449.00	\$ 390,418.00
127	Parks Fund	222,420.00	440,710.00	\$ 663,130.00
130	DUI Enforcement & Education Fund	-	10,500.00	\$ 10,500.00
131	Recreation Center Fund	457,793.00	715,606.00	\$ 1,173,399.00
133	Home Improvement Grant Fund (CDBG)	-	5,329.00	\$ 5,329.00
Enterprise Funds:				
223	Refuse Fund	76,516.00	3,416,271.00	\$ 3,492,787.00
224	Storm Water Management Fund	36,633.00	1,016,069.25	\$ 1,052,702.25
Capital Improvement Funds:				
300	General Permanent Improvement Fund	-	2,748,732.39	\$ 2,748,732.39
332	Road Levy Fund	-	2,534,200.00	\$ 2,534,200.00
333	Road Improvement Fund	-	7,458,634.89	\$ 7,458,634.89
336	City Building Improvement Fund	-	172,381.00	\$ 172,381.00
337	EPA Grant Fund	-	1,500,000.00	\$ 1,500,000.00
339	Fire Improvement Fund	-	-	\$ -
341	Park Improvement Fund	-	-	\$ -
345	U.S. Army Corp of Engineer's Grant Fund	-	2,255,000.00	\$ 2,255,000.00
347	North Carpenter Road Improvement Fund	-	443,083.44	\$ 443,083.44
348	Boston Road Improvement Fund	-	-	\$ -
359	Fire Station Construction Fund	-	345,778.37	\$ 345,778.37
360	Brunswick Lake Improvement Fund	-	-	\$ -
371	OPWC Laurel/Maxwell Intersection Improvement Fund	-	1,440,000.00	\$ 1,440,000.00
374	OPWC Magnolia Drive Improvement Fund	-	843,255.96	\$ 843,255.96
375	OPWC Pepperwood Drive Improvement Fund	-	887,691.22	\$ 887,691.22

City of Brunswick, Ohio
 Departmental Budget Worksheet
 For the Budget Year Ending, December 31, 2025

EXHIBIT A

Fund Number	Fund Name / Department	Personal Service	Other	Total
Self Insurance Fund:				
600	Self Insurance Fund	-	4,179,516.00	\$ 4,179,516.00
Debt Service Funds:				
771	General Obligation Bond Retirement Fund	-	-	\$ -
772	General Obligation Fire Station Bond Retirement Fund	-	987,500.00	\$ 987,500.00
782	Special Assessment BRF: Laurel Road (2006)	-	33,887.50	\$ 33,887.50
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:				
880	Recreation Programs Agency Fund	-	-	\$ -
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				\$ 90,592,270.27

PROPOSED LEGISLATION



DATE: 12/9/2024

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. 105-2024** - An emergency ordinance amending Section 1 of Ordinance No. 99-2023 to provide for a Revised Allocation of Municipal Income Tax receipts during the period from January 1, 2025 through December 31, 2025. - **1st Reading** (To be brought from Committee-of-the-Whole, *Administration/Todd Fischer*)

BACKGROUND: Per Codified Ordinance Section 880.01.1 (e), the Council is required to pass an Ordinance when amending the distribution of municipal income taxes to various funds. Generally, this process occurs at the beginning of the year when the new annual appropriation measure is being considered or “as needed”. The estimated income tax collections and distribution of net income taxes, as written, have also been set to comply with the levy language of the City’s two income tax specific safety levies in place for 2025.

PURPOSE AND EXPLANATION: In accordance with Section 880.01.1 (e) of the Brunswick Codified Ordinances, this Council will be required to pass ordinances from time to time to provide for the allocation of income tax receipts as required and permitted by Section 880.01; and

The City Council has determined that the allocation formula during the period from January 1, 2025, through December 31, 2025, should maximize the amounts provided for municipal services and improvements; and

In order to carry out that purpose subject to and consistent with the requirements of Section 880.01 of the Codified Ordinances, this Council has determined that it is necessary to amend Section 1 of Ordinance No. 99-2023;

IMPLEMENTATION SCHEDULE: The proposed 2025 income tax allocation draft legislation and 2025 appropriation budget was presented to the Committee-of-the-Whole on December 2, 2024.

This 2025 income tax allocation legislation is anticipated to be moved to the December 9, 2024, Council agenda as an emergency with suspension of the rules. The emergency clause is considered necessary in order to remain in compliance with the Ohio Revised Code, synch up similar 2025 budget legislation together at the same time, allowing for the daily operations of the City of Brunswick to continue without interruptions, and allowing for a more seamless transition into 2025.

**FINANCIAL
INFORMATION:**

**FINANCIAL
SUMMARY:**

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

**RECOMMENDED
ACTION:**

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

If emergency or suspension of the rules, why the request?
The proposed 2025 income tax allocation draft legislation and 2025 appropriation budget was presented to the Committee-of-the-Whole on December 2, 2024.

This 2025 income tax allocation legislation is anticipated to be moved to the December 9, 2024, Council agenda as an emergency with suspension of the rules. The emergency clause is considered necessary in order to remain in compliance with the Ohio Revised Code, synch up similar 2025 budget legislation together at the same time, allowing for the daily operations of the City of Brunswick to continue without interruptions, and allowing for a more seamless transition into 2025.

**ADDITIONAL
INFORMATION:**

None.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 105-2024



By: Committee-of-the-Whole

AN EMERGENCY ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 99-2023 TO PROVIDE FOR A REVISED ALLOCATION OF MUNICIPAL INCOME TAX RECEIPTS DURING THE PERIOD FROM JANUARY 1, 2025 THROUGH DECEMBER 31, 2025.

- WHEREAS: In accordance with Section 880.01.1 (e) of the City of Brunswick Codified Ordinances, this Council is required to pass Ordinances from time to time to provide for the allocation of income tax receipts as required and permitted by Codified Ordinance Section 880.01.1; and
- WHEREAS: This Council has determined that the allocation formula during the period from January 1, 2025 through December 31, 2025 should maximize the amounts provided for municipal services and improvements; and
- WHEREAS: In order to carry out such purpose, subject to and consistent with the requirements of Section 880.01.1 of the Codified Ordinances, this Council has determined that it is necessary to amend Section 1 of Ordinance No. 99-2023;
- WHEREAS: THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:
- SECTION 1: That Section 1 of Ordinance No. 99-2023, adopted on December 11, 2023, be and is hereby amended to read as follows:

SECTION 1. Subject to and consistent with the provisions of Section 880.01.1 of the Codified Ordinances, during the period from January 1, 2025 through December 31, 2025, the income tax receipts collected under the provisions of Chapter 880 of the Codified Ordinances each month, after provision for costs of administering and enforcing the provisions of that Chapter (the "Net Income Tax Receipts"), shall be allocated to and deposited in or transferred to the following funds at the close of each month in the following percentage allocations notwithstanding the tax year to which they are attributable:

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

; provided that when amounts allocated to a fund reach the designated annual maximum for that fund for 2025 set forth below, no additional net income tax receipts will be deposited into that fund in 2025.

The annual maximum allocations for the various funds for 2025 shall be as follows:

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 105-2024



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

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

Fund	Allocation
Police Fund	\$9,450,000
Fire Fund	<u>\$6,530,000</u>
Aggregate Police & Fire Funds Total	\$15,980,000

or

(ii) As to the Police Fund, 59.14% of the aggregate amount of Net Income Tax Receipts from the taxes levied pursuant to Section 880.005.1(b) and (c) of the Codified Ordinances in that year, and as to the Fire Fund, 40.86% of the aggregate amount of Net Income Tax Receipts from the taxes levied pursuant to Section 880.005.1(b) and (c) of the Codified Ordinances in that year.

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

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

Fund	Maximum Allocation
Street Repair & Maintenance Fund	\$1,600,000
BTA Fund	\$35,000
Parks Fund	\$600,000

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

(C) There shall be no annual maximum applicable to the allocation of Net Income Tax Receipts to the General Fund or to the Capital Improvement Fund in 2025.

This Council finds and determines that, based on the City's estimated income tax receipts for 2025, the allocation percentages and maximum allocations set forth in this Section are consistent with the requirements of paragraphs (b), (c) and (d) of Section 880.01.1 of the Codified Ordinances. This Council shall act promptly to revise the foregoing allocation percentages and or maximum allocations if, as and when such revisions are necessary to ensure continuing compliance with the requirements of Section 880.01.1 of the Codified Ordinances.

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

SECTION 2: That Section 1 of Ordinance No. 99-2023, as adopted on December 11, 2023, be and is hereby repealed.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 105-2024



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

SECTION 4: That this Ordinance is hereby declared to be an emergency measure necessary for the immediate preservation of the public peace, property, health, safety and welfare of the City, and for the additional reason that this Ordinance is necessary for the usual daily operation of a municipal government. Therefore, the same shall be in full force and effect immediately after its passage by the required number of votes; otherwise, the earliest time permitted by law.

PASSED: 1st Reading _____

ADOPTED: _____ AYES _____ NAYS _____

ATTEST: _____
Clerk of Council
Laura E. Timura

PROPOSED LEGISLATION



DATE: 12/9/2024

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. 106-2024** - An emergency ordinance amending Ordinance No. 100-2023 and the City's Fund Balance Reserve Policy. - **1st Reading** (To be brought from Committee-of-the-Whole, *Administration/Todd Fischer*)

BACKGROUND: Over the past two decades, the compounded impacts of the economy, political environment, global pandemic, and increasing demand for services and capital needs have presented challenges in maintaining adequate cash reserves for the City of Brunswick.

From 2002 through 2009, the City expended significantly more money than it was taking in, thus draining the cash reserves to levels that were unacceptable to the City and the Brunswick Citizens' Financial Audit Review and Advisory Committee. The most significant factor or identified cause of these practices was the implementation of long-term financial commitments without a corresponding long-term funding stream in place.

From mid 2010 through the date of this proposal, the City Council, City Administration and the Committee have taken measures to restore the City's fiscal infrastructure, rebuild its cash reserves and revamp various fiscal and budgeting practices. As a part of these revamped practices, the City Council, City Administration and the Brunswick Citizens' Financial Audit Review and Advisory Committee established a fund balance reserve policy. The City Council, City Administration and the Brunswick Citizens' Financial Audit Review and Advisory Committee decided to systematically increase the reserve levels and thus amend the fund balance reserve policy during 2017. Additional increases to the fund balance reserves were recommended in 2020, 2021, 2022, 2023 and 2024 to better prepare and react to the health pandemic, future economic downturns, inflationary pressures, or any other emergency situation.

As part of the City Manager's 2025 budget proposal and five-year capital program, additional increases to this policy are recommended. All the amendments made to this policy include increases to the fund balance reserve levels. Approved increases provide more financial flexibility for the City in the future to react to secure more grant funding and react to various situations, including but not limited to economic downturns or address emergency situations and keep up with inflation.

PURPOSE AND EXPLANATION: See background and the attached Fund Balance Reserve Policy - Exhibit A for proposed amendments.

IMPLEMENTATION SCHEDULE: This legislation to amend the City's Fund Balance Reserve Policy. This draft legislation and the 2025 appropriation budget was presented and discussed with the Committee-of-the-Whole on December 2, 2024. This legislation is anticipated to be moved to the December 9, 2024, Council agenda as an emergency with suspension of the rules. The emergency clause is considered necessary in order to remain in compliance with the Ohio Revised Code, allowing for the daily operations of the City of Brunswick to continue without interruptions, syncing up various pieces of legislation with the 2025 appropriation budget and allowing for a more seamless transition into 2025.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: If this legislation is passed, it would increase the City's ability to receive larger grant awards and better deal with future economic impacts, inflation, pandemics or other emergency situations. If certain events were to arise that would allow the cash reserves to either fall below the minimum reserve or go above the maximum reserves, then certain conditions and actions as outlined in the amended policy would be required.

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?
This legislation to amend the City's Fund Balance Reserve Policy. This draft legislation and the 2025 appropriation budget was presented and discussed with the Committee-of-the-Whole on December 2, 2024. This legislation is anticipated to be moved to the December 9, 2024, Council agenda as an emergency with suspension of the rules. The emergency clause is considered necessary in order to remain in compliance with the Ohio Revised Code, allowing for the daily operations of the City of Brunswick to continue without interruptions, syncing up various pieces of legislation with the 2025 appropriation budget and allowing for a more seamless transition into 2025.

ADDITIONAL INFORMATION:

CITY OF BRUNSWICK, OHIO
ORDINANCE NO. 106-2024

By: Committee-of-the-Whole

AN EMERGENCY ORDINANCE AMENDING ORDINANCE NO. 100-2023
AND THE CITY'S FUND BALANCE RESERVE POLICY.

WHEREAS: Per determination by this Council, the City Administration and the Brunswick Citizens' Financial Audit Review and Advisory Committee, the City adopted a Fund Balance Reserve Policy per Ordinance No. 96-12, as amended by Ordinance Nos. 90-17, 20-2020, 101-2020, 115-2021, 106-2022 and 100-2023, to detail the City's objective to achieve a sound financial condition and to maintain appropriate levels of unencumbered cash reserves in the General Fund; and

WHEREAS: It has been determined to further amend the Fund Balance Reserve Policy to provide additional financial flexibility as may be required to respond to future economic downturns, health pandemics, inflationary pressures or any other unknown emergency.

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

SECTION 1: That the Fund Balance Reserve Policy, as attached hereto as Exhibit "A", is hereby adopted.

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 improve our ability to respond to future unknown impacts. 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

CITY OF BRUNSWICK



FUND BALANCE RESERVE POLICY

Established October 2012 (Ordinance #96-12)

**Amended by City Council - (Ordinance #90-17), (Ordinance #20-2020),
(Ordinance #101-2020), (Ordinance #115-2021), (Ordinance #106-2022),
(Ordinance #100-2023) and (Ordinance # -2024)**

BACKGROUND:

Over the past two decades, the compounded impacts of the economy, political environment, global pandemic, and increasing demand for services and capital needs have presented challenges in maintaining adequate cash reserves for the City of Brunswick.

From 2002 through 2009, the City expended significantly more money than it was taking in, thus draining the cash reserves to levels that were unacceptable to the City and the Brunswick Citizens' Financial Audit Review and Advisory Committee. The most significant factor or identified cause of these practices was the implementation of long-term financial commitments without a corresponding long-term funding stream in place.

During mid 2010 through the date of this proposal, City Council, City Administration and the Committee have taken measures to restore the City's fiscal infrastructure, rebuild its cash reserves and revamp various fiscal and budgeting practices. As a part of these revamped practices, City Council, City Administration and the Brunswick Citizens' Financial Audit Review and Advisory Committee established a fund balance reserve policy. The City Council, City Administration and the Brunswick Citizens' Financial Audit Review and Advisory Committee decided to systematically increase the reserve levels and thus amend the fund balance reserve policy as necessary to better prepare and react to the health pandemic, future economic downturns, inflationary pressures, or any other emergency situation.

OBJECTIVE:

It shall be the objective of the City to achieve a sound financial condition and to maintain appropriate levels of unencumbered cash reserves in the General Fund to:

- 1) Ensure the timely payment of all financial obligations.
- 2) Reduce susceptibility to downturns in the economy or revenue shortfalls.
- 3) Provide financial resources to pay for unanticipated emergencies.
- 4) Comply with and meet debt covenants and obligations.
- 5) Secure and maintain investment grade credit ratings.

RESERVE POLICY:

The City's General Fund accounts for all financial resources except those required to be accounted for in another fund. These financial resources are available for any purpose, provided they are expended or transferred according to the general laws of Ohio and the Charter of the City of Brunswick. The City shall attempt to maintain a minimum General Fund unencumbered cash fund balance reserve of no less than \$8,000,000 as of December 31, 2024; \$8,500,000 as of December 31, 2025 and \$9,000,000 as of December 31, 2026. As of December 31, 2026, and each fiscal year thereafter, the City shall attempt to maintain a minimum General Fund unencumbered cash fund balance of no less than \$9,000,000.

Council may legislatively designate the use of the General Fund unencumbered cash reserves below the established minimum. If at the end of a fiscal year, the General Fund unencumbered cash fund balance reserve falls below the minimum, the City Manager shall prepare and submit his/her plan for expenditure reductions and/or revenue adjustments to City Council. City Council shall act as necessary to restore the unencumbered General Fund cash reserve fund balance reserve back to the minimum level, preferably within one year, but no more than three years after the last day of the fiscal year in which the minimum reserve level was breached.

In the event the General Fund unencumbered cash fund balance reserve exceeds \$13,500,000 as of December 31, 2024; \$14,250,000 as of December 31, 2025 and \$15,000,000 as of December 31, 2026; and each fiscal year thereafter on the last day of the fiscal year, the excess may be used in one of or a combination of the following ways:

- One-time expenditures or set aside for future one time expenditures, including but not limited to debt principal reductions or capital improvements, which do not increase recurring operating costs;
- Other one-time costs, or the establishment of or increase in legitimate reservations or designations of any fund balance under the authority of Council;
- Start-up expenditures for new programs provided such action is accompanied by an approved multi-year projection of revenues and expenditures. The program shall not be authorized unless the projections are both reasonable and include revenue streams sufficient to cover the expenditures.

This policy and reserve requirements should be reviewed on an annual basis and, if appropriate, amended accordingly.

CITY OF BRUNSWICK



FUND BALANCE RESERVE POLICY

Established October 2012 (Ordinance #96-12)

Amended by City Council - (Ordinance #90-17), (Ordinance #20-2020),
(Ordinance #101-2020), (Ordinance #115-2021), (Ordinance #106-2022),
(Ordinance #100-2023) and (Ordinance # -20243)

BACKGROUND:

Over the past two decades, the compounded impacts of the economy, political environment, global pandemic, and increasing demand for services and capital needs have presented challenges in maintaining adequate cash reserves for the City of Brunswick.

From 2002 through 2009, the City expended significantly more money than it was taking in, thus draining the cash reserves to levels that were unacceptable to the City and the Brunswick Citizens' Financial Audit Review and Advisory Committee. The most significant factor or identified cause of these practices was the implementation of long-term financial commitments without a corresponding long-term funding stream in place.

During mid 2010 through the date of this proposal, City Council, City Administration and the Committee have taken measures to restore the City's fiscal infrastructure, rebuild its cash reserves and revamp various fiscal and budgeting practices. As a part of these revamped practices, City Council, City Administration and the Brunswick Citizens' Financial Audit Review and Advisory Committee established a fund balance reserve policy. The City Council, City Administration and the Brunswick Citizens' Financial Audit Review and Advisory Committee decided to systematically increase the reserve levels and thus amend the fund balance reserve policy as necessary during 2017. Additional increases to the fund balance reserves were recommended in 2020, 2021, 2022 and 2023 to better prepare and react to the health pandemic, future economic downturns, inflationary pressures, or any other emergency situation.

OBJECTIVE:

It shall be the objective of the City to achieve a sound financial condition and to maintain appropriate levels of unencumbered cash reserves in the General Fund to:

- 1) Ensure the timely payment of all financial obligations.
- 2) Reduce susceptibility to downturns in the economy or revenue shortfalls.
- 3) Provide financial resources to pay for unanticipated emergencies.
- 4) Comply with and meet debt covenants and obligations.
- 5) ~~5)~~ 5) Secure and maintain investment grade credit ratings.

RESERVE POLICY:

The City's General Fund accounts for all financial resources except those required to be accounted for in another fund. These financial resources are available for any purpose, provided they are expended or transferred according to the general laws of Ohio and the Charter of the City of Brunswick. The City shall attempt to maintain a minimum General Fund unencumbered cash fund balance reserve of no less than ~~\$7,000,000 as of December 31, 2023 and \$7,500,000~~ \$8,000,000 as of December 31, 2024; \$8,500,000 as of December 31, 2025 and \$9,000,000 as of December 31, 2026. As of December 31, 202~~6~~⁵, and each fiscal year thereafter, the City shall attempt to maintain a minimum General Fund unencumbered cash fund balance of no less than ~~\$9,000,000~~\$8,000,000.

Council may legislatively designate the use of the General Fund unencumbered cash reserves below the established minimum. If at the end of a fiscal year, the General Fund unencumbered cash fund balance reserve falls below the minimum, the City Manager shall prepare and submit his/her plan for expenditure reductions and/or revenue adjustments to City Council. City Council shall act as necessary to restore the unencumbered General Fund cash reserve fund balance reserve back to the minimum level, preferably within one year, but no more than three years after the last day of the fiscal year in which the minimum reserve level was breached.

In the event the General Fund unencumbered cash fund balance reserve exceeds ~~\$11,750,000 as of December 31, 2023; \$12,750,000~~ \$13,500,000 as of December 31, 2024; and \$14,250,000~~\$13,500,000 as of December 31, 2025~~ and \$15,000,000 as of December 31, 2026; and each fiscal year thereafter on the last day of the fiscal year, the excess may be used in one of or a combination of the following ways:

- One-time expenditures or set aside for future one time expenditures, including but not limited to debt principal reductions or capital improvements, which do not increase recurring operating costs;
- Other one-time costs, or the establishment of or increase in legitimate reservations or designations of any fund balance under the authority of Council;
- Start-up expenditures for new programs provided such action is accompanied by an approved multi-year projection of revenues and expenditures. The program shall not be authorized unless the projections are both reasonable and include revenue streams sufficient to cover the expenditures.

This policy and reserve requirements should be reviewed on an annual basis and, if appropriate, amended accordingly.

PROPOSED LEGISLATION



DATE: 12/9/2024

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. 107-2024-** An emergency ordinance creating an OPWC Laurel/Maxwell Intersection Improvement Fund (#371). - **1st Reading** (To be brought from Committee-of-the-Whole, *Administration/Todd Fischer*)

BACKGROUND: Ohio Revised Code Section 5705.09(F) requires the City to establish a special fund for each class of revenue derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and

The OPWC Laurel/Maxwell Intersection Improvement Fund (#371) will be created and used to account for the OPWC monies awarded to the City of Brunswick for improvement project as outlined in the OPWC application(s).

PURPOSE AND EXPLANATION: Ohio Revised Code Section 5705.09(F) requires the City to establish a special fund for each class of revenue derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and

The OPWC Laurel/Maxwell Intersection Improvement Fund (#371) will be created and used to account for the OPWC monies awarded to the City of Brunswick for the improvement project as outlined in the OPWC application(s).

IMPLEMENTATION SCHEDULE: The requested timeline is for this legislation to be moved to the December 9, 2024, Council agenda as an emergency with suspension of the rules.

This will sync up with other 2025 budget legislation and related timetables for a seamless transition into 2025.

FINANCIAL INFORMATION:

FINANCIAL SUMMARY: The establishment of a fund allows for the accounting structure to be in place if and when a grant is awarded. There are no costs associated with the act of establishing a fund.

A separate piece of legislation establishing the appropriations and/or authorization comes

separately.

**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 and suspension clause is considered 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, synch up 2025 budget related legislation together and allow for a timely and seamless transition into 2025 by having the accounting structure in place.

**ADDITIONAL
INFORMATION:**

None.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 107-2024



By: Committee-of-the-Whole

AN EMERGENCY ORDINANCE CREATING AN OPWC LAUREL/MAXWELL INTERSECTION IMPROVEMENT FUND (#371)

WHEREAS: Ohio Revised Code Section 5705.09(F) requires the City to establish a special fund for each class of revenues derived from a source other than the general property tax, which the law requires to be used for a particular purpose; and

WHEREAS: The OPWC Laurel/Maxwell Intersection Improvement Fund #371 will be created and used to account for any OPWC monies awarded to the City of Brunswick for Laurel/Maxwell improvement project as outlined in the OPWC application(s).

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That an OPWC Laurel/Maxwell Intersection Improvement Fund #371 is hereby created.

SECTION 2: That this Ordinance is hereby 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 fund accounting measures be created. 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