BRUNSWICK CITY
FINANCE COMMITTEE

Agenda
OCTOBER 26, 2015
6:20 PM or immediately following Economic Development Meeting

1. Discussion Items

   (a) **ORD. NO. 93-15 -** An emergency Ordinance to adopt the annual appropriation budget for expenditures of the City of Brunswick for the year beginning January 1, 2016 and ending December 31, 2016 - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

   (b) **ORD. NO 95-15** - An emergency Ordinance amending section 1 of Ordinance no.107-14 to provide for a revised allocation of municipal income tax receipts during the period from January 1, 2016 through December 31, 2016 - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

2. General Discussion

3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE: 10/26/2015

TO: Vice Mayor Vince Carl and Members of City Council

FROM: Anthony J. Bales, City Manager
Todd Fischer, Finance Director

COPY: Mayor Ron Falconi

LEGISLATION: **ORD. NO. 93-15 -** An emergency Ordinance to adopt the annual appropriation budget for expenditures of the City of Brunswick for the year beginning January 1, 2016 and ending December 31, 2016 - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

BACKGROUND: Each year and in accordance with Ohio Revised Code Section 5705 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 necessary and 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 2016 Budget presentation was presented and discussed with the Finance Committee and other members of Council on October 15th, 2015. This budget legislation is anticipated to be moved to the October 26, 2015 Council agenda as an emergency for three readings. Recommended action for approval is requested for November 23, 2015 with emergency clause. The emergency 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, and allow for a more seamless transition into 2016.

FINANCIAL INFORMATION: Schedule of Fund Appropriations - See Exhibit A - 01/01/2016 - See Exhibit A - Various - - 53906688.93

FINANCIAL SUMMARY: The total 2016 appropriation budget for all funds (including all book internal transfers, agency funds, etc.) equals $53,906,688.93.

RECOMMENDED ACTION:

One Reading	Yes
Two Readings	Yes

Three Readings	Yes
Emergency	Yes
Suspension of Rules	No

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

The 2016 Budget presentation was presented and discussed with the Finance Committee and other members of Council on October 15th, 2015. This budget legislation is anticipated to be moved to the October 26, 2015 Council agenda as an emergency for three readings. Recommended action for approval is requested for November 23, 2015 with emergency clause.

The emergency 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, and allow for a more seamless transition into 2016.

ADDITIONAL INFORMATION: See Exhibit A.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER

By:

AN EMERGENCY ORDINANCE ADOPTING THE ANNUAL APPROPRIATION BUDGET FOR EXPENDITURES OF THE CITY OF BRUNSWICK FOR THE YEAR BEGINNING JANUARY 1, 2016 AND ENDING DECEMBER 31, 2016

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 2016 Operating and Capital 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, 2016 and ending December 31, 2016, the 2016 Operating and Capital 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 2016 Operating and Capital 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 ______________

Rules Suspended: AYES ______ NAYS _______

ADOPTED: __________________________ AYES ______ NAYS _______

ATTEST: __________________________
Clerk of Council
Barbara J. Ortiz, CMC

City of Brunswick, Ohio

Exhibit "A" - Schedule of Fund Appropriations

For the Budget Year Ending December 31, 2016

Fund Number	Fund Name / Department	Personal Service	Other	Total
General Fund				
001	General Fund			
	City Council	174,353.00	87,064.00	$ 261,417.00
	Mayor	76,398.00	83,829.00	$ 160,227.00
	City Manager	164,011.00	122,556.00	$ 286,567.00
	Information Technologies	126,355.00	182,955.00	$ 309,310.00
	Engineering	20,741.00	350,669.00	$ 371,410.00
	Building Department	290,178.00	255,414.00	$ 545,592.00
	Cemetery Maintenance	-	15,100.00	$ 15,100.00
	Janitorial Contract	-	17,503.50	$ 17,503.50
	City Hall Building & Grounds	15,512.00	49,932.00	$ 65,444.00
	Administrative Services	88,659.00	64,721.00	$ 153,380.00
	Economic Development	96,765.00	155,434.00	$ 252,199.00
	Animal Control	60,258.00	77,582.00	$ 137,840.00
	Law Department	169,645.00	264,293.00	$ 433,938.00
	Finance Department	202,690.00	189,573.00	$ 392,263.00
	Income Tax Department	174,084.00	174,697.00	$ 348,781.00
	Parks & Recreation Director	79,599.00	60,063.00	$ 139,662.00
	Senior Activities	-	-	$ -
	General Fund Administration	-	826,417.00	$ 826,417.00
	Development Director & CBO	47,346.00	54,822.00	$ 102,168.00
	Board of Building Appeals	359.00	1,267.00	$ 1,626.00
	Board of Zoning Appeals	2,629.00	4,716.00	$ 7,345.00
	Board of Civil Service	12,558.00	21,946.00	$ 34,504.00
	Board of Ethics	2,780.00	2,025.00	$ 4,805.00
	Board of Charter Review	-	-	$ -
	Board of Commemorative Affairs	-	16,000.00	$ 16,000.00
	General Fund Transfers / Advances	-	15,096,878.25	$ 15,096,878.25
001	Total General Fund	$ 1,804,920.00	$ 18,175,456.75	$ 19,980,376.75
Special Revenue Funds:				
110	Court Computerization Fund	9,251.00	17,331.00	$ 26,582.00
111	FEMA Grant Fund	-	-	$ -
114	Police Wages Fund	4,015,614.00	3,971,229.27	$ 7,986,843.27
115	Fire Fund	2,167,428.00	2,597,215.00	$ 4,764,643.00
116	Drug Enforcement Fund	-	135,000.00	$ 135,000.00
117	Street Repair & Maintenance Fund	980,289.00	1,960,704.00	$ 2,940,993.00
118	State Highway Fund	-	129,725.00	$ 129,725.00
119	Law Enforcement Fund	-	3,743.00	$ 3,743.00
120	Brunswick Transit Alternative (BTA) Fund	32,315.00	417,917.00	$ 450,232.00
121	RLF / CDBG Fund	-	-	$ -
123	Brunswick Area Television (BAT) Fund	139,745.00	206,931.00	$ 346,676.00
127	Parks Fund	191,205.00	338,842.00	$ 530,047.00
129	Department of Justice Federal Grant Fund	-	216,074.54	$ 216,074.54
130	DUI Enforcement & Education Fund	-	15,654.00	$ 15,654.00
131	Recreation Center Fund	498,602.00	681,979.64	$ 1,180,581.64
132	CHIP Grant Fund (CDBG)	-	-	$ -
133	Home Improvement Grant Fund (CDBG)	-	-	$ -
137	Medina County Safe Communities Federal Grant	-	34,991.03	$ 34,991.03
				$ -
Enterprise Funds:				$ -
223	Refuse Fund	57,028.00	2,586,194.00	$ 2,643,222.00
224	Storm Water Management Fund	22,709.00	1,922,681.03	$ 1,945,390.03
				$ -
Capital Improvement Funds:				$ -
300	General Permanent Improvement Fund	-	561,900.00	$ 561,900.00

City of Brunswick, Ohio

Exhibit "A" - Schedule of Fund Appropriations

For the Budget Year Ending December 31, 2016

Fund Number	Fund Name / Department	Personal Service	Other	Total
332	Road Levy Fund		1,826,649.80	$ 1,826,649.80
333	Road Improvement Fund	-	1,927,189.77	$ 1,927,189.77
334	Traffic Control Fund	-	-	$ -
335	Public Square Fund	-	-	$ -
336	City Building Improvement Fund	-	1,036.42	$ 1,036.42
337	EPA Grant Fund		177,779.04	$ 177,779.04
339	Fire Improvement Fund	-	-	$ -
341	Park Improvement Fund	-	60,000.00	$ 60,000.00
345	Ohio Environmental Infrastructure Grant Fund	-	590,991.01	$ 590,991.01
347	North Carpenter Road Improvement Fund	-	493,567.88	$ 493,567.88
348	Boston Road Improvement Fund	-	215,774.72	$ 215,774.72
349	Applewood Storm Sewer Improvement Fund	-	-	$ -
353	I-71 / Rt. 303 Enhancement Fund	-	(0.00)	$ (0.00)
358	Storm Sewer Improvement Fund	-	-	$ -
359	South Industrial Parkway Improvement Fund	-	-	$ -
360	Brunswick Lake Improvement Fund	-	1,662,671.06	$ 1,662,671.06
361	Highland Drive Storm Sewer Improvement Fund	-	-	$ -
362	OPWC North Carpenter Road Improvement Fund	-	-	$ -
363	OPWC El Dorado Storm Water Improvement Fund	-	-	$ -
364	OPWC Grafton/Hadcock Road Improvement Fund	-	-	$ -
365	OPWC Hadcock Rd Reconstruction Phase II Fund	-	-	$ -
366	OPWC Pearl Rd Improvement Fund		-	$ -
367	OPWC Hadcock Rd Reconstruction Fund		1,198,000.00	$ 1,198,000.00
368	OPWC Grafton Road Improvement Fund		547,283.00	$ 547,283.00
369	OPWC Center Road Resurfacing Fund		513,972.48	$ 513,972.48
Debt Service Funds:				
771	General Obligation Bond Retirement Fund	-	-	$ -
777	Special Assessment BRF: Crosscreek Road	-	-	$ -
778	Special Assessment BRF: Carpenter Road	-	-	$ -
779	Special Assessment BRF: Laurel West Waterline	-	-	$ -
780	Special Assessment BRF: Grafton Phase III	-	3,237.00	$ 3,237.00
781	Special Assessment BRF: South Industrial Parkway	-	107,750.00	$ 107,750.00
782	Special Assessment BRF: Laurel Road (2006)	-	42,287.50	$ 42,287.50
783	Special Assessment BRF: Brunswick Lake - Dam	-	18,998.81	$ 18,998.81
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	-	500,000.00	$ 500,000.00
882	Unclaimed Money Agency Fund	-	20,000.00	$ 20,000.00
883	Twelve Step Agency Fund	-	-	$ -
884	Family Violence Agency Fund	-	-	$ -
885	Flexible Spending Agency Fund	-	75,000.00	$ 75,000.00
886	Non-Residential 3% Building Permit Agency Fund	-	10,000.00	$ 10,000.00
887	Residential 1% Building Permit Agency Fund	-	10,000.00	$ 10,000.00
			Grand Total	$ 53,906,688.93

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE: 10/26/2015

TO: Vice Mayor Vince Carl and Members of City Council

FROM: Anthony J. Bales, City Manager
Todd Fischer, Finance Director

COPY: Mayor Ron Falconi

LEGISLATION: **ORD. NO 95-15** - An emergency Ordinance amending section 1 of Ordinance no.107-14 to provide for a revised allocation of municipal income tax receipts during the period from January 1, 2016 through December 31, 2016 - **1st Reading** (To be brought from Finance Committee, *Administration/Todd Fischer*)

BACKGROUND: Codified Ordinance Section 880.01 (e) requires Council to pass an Ordinance to amend the distribution of municipal income taxes to various funds. Generally occurs at the beginning of the year 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.

PURPOSE AND EXPLANATION: In accordance with Section 880.01 (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

City Council has determined that the allocation formula during the period from January 1, 2016 through December 31, 2016, 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. 107-14;

IMPLEMENTATION SCHEDULE:

The proposed 2016 income tax allocation draft legislation and 2016 appropriation budget was presented and discussed with the Finance Committee and other members of Council on October 15th, 2015.This 2016 income tax allocation legislation is anticipated to be moved to the October 26, 2015 Council agenda as an emergency for three readings.Recommended action for approval is requested for November 23, 2015 with emergency clause. The emergency 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, and allow for a more seamless transition into 2016.

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, however, actual income tax amounts cannot be determined until the fiscal year is over and actual income tax collection receipts and related expenses are known.

RECOMMENDED ACTION:

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

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

The proposed 2016 income tax allocation draft legislation and 2016 appropriation budget was presented and discussed with the Finance Committee and other members of Council on October 15th, 2015.This 2016 income tax allocation legislation is anticipated to be moved to the October 26, 2015 Council agenda as an emergency for three readings.Recommended action for approval is requested for November 23, 2015 with emergency clause. The emergency 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, and allow for a more seamless transition into 2016.

ADDITIONAL INFORMATION: None.

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER 95-15

By: Mrs. Hanek, Mr. Abella and Mr. Carl

AN EMERGENCY ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 107-14 TO PROVIDE FOR A REVISED ALLOCATION OF MUNICIPAL INCOME TAX RECEIPTS DURING THE PERIOD FROM JANUARY 1, 2016 THROUGH DECEMBER 31, 2016

WHEREAS: In accordance with Section 880.01(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; and

WHEREAS: This Council has determined that the allocation formula during the period from January 1, 2016 through December 31, 2016 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 of the Codified Ordinances, this Council has determined that it is necessary to amend Section 1 of Ordinance No. 107-14;

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

SECTION 1: That Section 1 of Ordinance No. 107-14, adopted on December 8, 2014, be and is hereby amended to read as follows:

"SECTION 1. Subject to and consistent with the provisions of Section 880.01 of the Codified Ordinances, during the period from January 1, 2016 through December 31, 2016, 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, shall be allocated to and deposited in or transferred to the following funds in the following percentage allocations notwithstanding the tax year to which they are attributable, at the close of each month:

Fund	**Allocation**
Police Fund	49.25%
Fire Fund	26.50%
Street Repair & Maintenance Fund	7.50%
BTA Fund	1.00%
Parks Fund	3.50%
Capital Improvement Fund	2.50%
General Fund	9.75%

; provided that when amounts allocated to a fund reach the designated annual maximum for that fund for 2016 set forth below, no additional income tax receipts will be deposited into that fund in 2016. Any amounts in excess of such maximum allocations shall be allocated to the General Fund.

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER 95-15

The annual maximum allocations for the various funds for 2016 shall be as follows:

Fund	Maximum Allocation
Police Fund	$6,750,000
Fire Fund	$3,800,000
Street Repair & Maintenance Fund	$1,125,000
BTA Fund	$145,000
Parks Fund	$520,000
Capital Improvement Fund	No Limit
General Fund	No Limit

This Council finds and determines that, based on the City's estimated income tax receipts for 2016, 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 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 of the Codified Ordinances.

The Finance Director/Income Tax Administrator shall provide Council with 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 of the Codified Ordinances.

SECTION 2: That Section 1 of Ordinance No. 107-14, as adopted on December 8, 2014, be and is hereby repealed.

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 ________________

2nd Reading ________________

3rd Reading ________________

ADOPTED:

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 95-15

______________________________ AYES _______ NAYS ________

ATTEST: ______________________________
Clerk of Council
Barbara J. Ortiz, CMC

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER

By:

AN EMERGENCY ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 107-14 TO PROVIDE FOR A REVISED ALLOCATION OF MUNICIPAL INCOME TAX RECEIPTS DURING THE PERIOD FROM JANUARY 1, 2016 THROUGH DECEMBER 31, 2016

WHEREAS: In accordance with Section 880.01 (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

WHEREAS: City Council has determined that the allocation formula during the period from January 1, 2016 through December 31, 2016, should maximize the amounts provided for municipal services and improvements; and

WHEREAS: 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. 107-14;

THE COUNCIL OF THE CITY OF BRUNSWICK HEREBY ORDAINS:

SECTION 1: That Section 1 of Ordinance No. 107-14, passed on December 8, 2014, be and is hereby amended to read as follows:

"SECTION 1. Subject to and consistent with the provisions of Section 880.01 of the Codified Ordinances, during the period from January 1, 2016 through December 31, 2016, 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, shall be allocated to and deposited in or transferred to the following funds in the following percentage allocations notwithstanding the tax year to which they are attributable, at the close of each month:

Fund	Allocation
Police Fund	49.25%
Fire Fund	26.50%
Street Repair & Maintenance Fund	7.50%
BTA Fund	1.00%
Parks Fund	3.50%
Capital Improvement Fund	2.50%
General Fund	9.75%

; provided that when amounts allocated to a fund reach the designated annual maximum for that fund for 2016 set forth below, no additional income tax receipts will be deposited into that fund in 2016. Any amounts in excess of such maximum allocations shall be allocated to the General Fund.

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER

The annual maximum allocations for the various funds for 2016 shall be as follows:

Fund	Maximum Allocation
Police Fund	$6,750,000
Fire Fund	$3,800,000
Street Repair & Maintenance Fund	$1,125,000
BTA Fund	$145,000
Parks Fund	$520,000
Capital Improvement Fund	No Limit
General Fund	No Limit

This Council finds and determines that, based on the City's estimated income tax receipts for 2016, 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. 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.

The Finance Director/Income Tax Administrator shall provide Council with 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.

SECTION 2: That Section 1 of Ordinance No. 107-14, as passed on December 8, 2014, be and is hereby repealed.

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 necessary for the usual daily operation of a municipal government; wherefore, this Ordinance 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 ________________
2nd Reading ________________
3rd Reading ________________

Rules Suspended: AYES _______ NAYS ________

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER

______________________________ AYES _______ NAYS ________

ATTEST: ______________________________
Clerk of Council
Barbara J. Ortiz, CMC

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER

By:

AN EMERGENCY ORDINANCE AMENDING SECTION 1 OF ORDINANCE NO. 107-14 TO PROVIDE FOR A REVISED ALLOCATION OF MUNICIPAL INCOME TAX RECEIPTS DURING THE PERIOD FROM JANUARY 1, 2016 THROUGH DECEMBER 31, 2016

WHEREAS: In accordance with Section 880.01(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; and

WHEREAS: This Council has determined that the allocation formula during the period from January 1, 2016 through December 31, 2016 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 of the Codified Ordinances, this Council has determined that it is necessary to amend Section 1 of Ordinance No. 107-14;

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

SECTION 1: That Section 1 of Ordinance No. 107-14, adopted on December 8, 2014, be and is hereby amended to read as follows:

"SECTION 1. Subject to and consistent with the provisions of Section 880.01 of the Codified Ordinances, during the period from January 1, 2016 through December 31, 2016, 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, shall be allocated to and deposited in or transferred to the following funds in the following percentage allocations notwithstanding the tax year to which they are attributable, at the close of each month:

Fund	Allocation
Police Fund	49.25%
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Parks Fund	3.50%
Capital Improvement Fund	2.50%
General Fund	9.75%

; provided that when amounts allocated to a fund reach the designated annual maximum for that fund for 2016 set forth below, no additional income tax receipts will be deposited into that fund in 2016. Any amounts in excess of such maximum allocations shall be allocated to the General Fund.

CITY OF BRUNSWICK, OHIO
ORDINANCE NUMBER

The annual maximum allocations for the various funds for 2016 shall be as follows:

Fund	Maximum Allocation
Police Fund	$6,750,000
Fire Fund	$3,800,000
Street Repair & Maintenance Fund	$1,125,000
BTA Fund	$145,000
Parks Fund	$520,000
Capital Improvement Fund	No Limit
General Fund	No Limit

This Council finds and determines that, based on the City's estimated income tax receipts for 2016, 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 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 of the Codified Ordinances.

The Finance Director/Income Tax Administrator shall provide Council with 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 of the Codified Ordinances.

SECTION 2: That Section 1 of Ordinance No. 107-14, as adopted on December 8, 2014, be and is hereby repealed.

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 ________________
2nd Reading ________________
3rd Reading ________________

ADOPTED:

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER

_____________________________ AYES _______ NAYS ________

ATTEST: _____________________________
Clerk of Council
Barbara J. Ortiz, CMC