BRUNSWICK CITY
FINANCE COMMITTEE

Agenda
JUNE 12, 2017
6:40 PM

1. Discussion Items

   (a) **ORD. NO. 49-17** - An emergency ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2018 through December 31, 2018 - **1st Reading**.. (To be brought from Finance Committee, *Administration/Todd Fischer*)

2. General Discussion

3. Adjournment

THE CITY OF BRUNSWICK

PROPOSED LEGISLATION

DATE:	06/12/2017
TO:	Vice Mayor Patricia Hanek and Members of City Council
FROM:	Carl S. DeForest, City Manager Todd Fischer
COPY:	Mayor Ron Falconi
LEGISLATION:	**ORD. NO. 49-17** - An emergency ordinance authorizing and adopting the proposed tax budget for the City of Brunswick, Ohio for the year beginning January 1, 2018 through December 31, 2018 - **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 2018 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 property tax estimates are expected to be released by fall of 2017.
IMPLEMENTATION SCHEDULE:	
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?

Recommend approval as an emergency at first reading 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 record as it cannot be changed once the agenda is set. The Finance Director's signature is in draft form until Council formally adopts the Tax Budget by legislation. If Council does not adopt the tax budget by legislation, this document shall simply remain as a draft.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER

By:

AN EMERGENCY ORDINANCE AUTHORIZING AND ADOPTING THE PROPOSED TAX BUDGET FOR THE CITY OF BRUNSWICK, OHIO FOR THE YEAR BEGINNING JANUARY 1, 2018 THROUGH DECEMBER 31, 2018

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.

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, 2018 and ending December 31, 2018.

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 statue 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 ________________

_______ ________

ADOPTED: ____________________________ AYES _______ NAYS ________

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

Revised __ / 1988

City of Brunswick
Medina County, Ohio
June 12, 2017

Exhibit A

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, 2018 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

For Municipal Use		For Budget Commission Use		For County Auditor Use	
FUND	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	
				INSIDE 10 MILL LIMIT BUDGET YEAR	OUTSIDE 10 M. LIMIT BUDGET YEAR
	1	2	3	4	5
GOVERNMENTAL FUNDS:					
GENERAL FUND	$ 1,671,700 *				
SPECIAL REVENUE FUNDS:					
FIRE LEVY FUND					
POLICE LEVY FUND - POLICE PENSION	218,000 *				
ROAD LEVY FUND	808,400 *				
PROPRIETARY FUNDS					
DEBT SERVICE FUNDS:					
GENERAL OBLIGATION	$ -				
FIDUCIARY FUNDS					
TOTAL ALL FUNDS	$ 2,698,100 *	$ -	$ -	$ -	$ -

* 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 February 17, 2017 Certificate of Estimated Resources. Tax revenue estimates will more than likely be updated by the Medina County Auditor's Office in August/September of 2017.

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

Exhibit B

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 05/06/2014, not to exceed 10 years. Authorized purposes under Section 5705.19 (G), R.C.	1.2 mills	808,400 **
________________ 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.		
________________ Fund, Levy authorized by voters on ____/____/____, not to exceed ________ years. Authorized under Section __________, R.C.		
TOTAL SPECIAL LEVY FUNDS:	-	808,400
TOTAL ALL FUNDS	$ -	$ 808,400

** Agrees to the amount listed on the County Auditor's Certificate of Estimated Resources dated February 17, 2017. Tax revenue estimate will more than likely be updated by the Medina County Auditor's Office in August/September of 2017.

MEDINA COUNTY
BUDGET
OF

CITY OF BRUNSWICK

FOR FISCAL YEAR
BEGINNING JANUARY 1, 2018

______________________________, 20 __ __

____
County Auditor

____
Deputy Auditor

COUNTY AUDITOR'S ESTIMATE

TAX LEVIES AND RATES FOR 2018, 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, **2018**

FUND	Estimated Unencumbered Balance January 1, 2018	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	8,518,050	1,479,524	-	568,013	192,176	20,738,659	31,496,422
Special Revenue Funds	11,979,078	189,943	-	-	28,057	17,799,373	29,996,451
Debt Service Funds	1,245,014	-	-	-	-	171,425	1,416,439
Capital Project Funds	8,499,725	782,739	-	-	25,661	5,182,650	14,490,775
PROPRIETARY FUND TYPE:							
Enterprise Funds	2,357,991	-	-	-	-	3,618,511	5,976,502
Internal Service Funds	-	-	-	-	-	-	-
FIDUCIARY FUND TYPE:							
Trust and Agency Funds	281,682	-	-	-	-	640,000	921,682
TOTAL ALL FUNDS	$ 32,881,540	$ 2,452,206	$ -	$ 568,013	$ 245,894	$ 48,150,618	$ 84,298,271

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, 2018	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	8,518,050	1,479,524	-	568,013	192,176	20,738,659	31,496,422
General Fund	8,518,050	1,479,524	-	568,013	192,176	20,738,659	31,496,422
SPECIAL REVENUE FUNDS:							
Court Fees Fund	26,283	-	-	-	-	30,000	56,283
FEMA Grant Fund	-	-	-	-	-	-	-
VAWA Grant Fund	-	-	-	-	-	-	-
Police Fund	3,804,775	189,943	-	-	28,057	7,881,170	11,903,945
Fire Fund	2,444,951	-	-	-	-	4,840,000	7,284,951
Drug Enforcement Fund	-	-	-	-	-	-	-
Street Repair & Maintenance Fund	3,004,335	-	-	-	-	2,894,388	5,898,723
State Highway Fund	316,865	-	-	-	-	126,929	443,794
Law Enforcement Trust Fund	12,554	-	-	-	-	500	13,054
Brunswick Transit Alternative Fund	725,521	-	-	-	-	55,000	780,521
RLF CDBG Fund	4	-	-	-	-	1	5
Waterworks Fund	-	-	-	-	-	-	-
Brunswick Area Television Fund	392,285	-	-	-	-	316,240	708,525
Parks Fund	696,360	-	-	-	-	598,750	1,295,110
DOJ Federal Grant Fund	-	-	-	-	-	10,000	10,000
Enforcement & Education	12,478	-	-	-	-	3,500	15,978
Recreation Center Fund	528,654	-	-	-	-	1,042,895	1,571,549
CHIP (CDBG) Fund	-	-	-	-	-	-	-
CHIP (HOME) Fund	14,013	-	-	-	-	-	14,013
NSP Grant	-	-	-	-	-	-	-
Transit Federal Grant Fund	-	-	-	-	-	-	-
Medina County Safe Communities Fed Grant	-	-	-	-	-	-	-
TOTAL SPECIAL REVENUE FUNDS	11,979,078	189,943	-	-	28,057	17,799,373	29,996,451
DEBT SERVICE FUNDS:							
General Obligation Debt Fund	1,150,537	-	-	-	-	-	1,150,537
S.A. Laural Road Improvement Fund	-	-	-	-	-	-	-
S.A. Center Road Improvement Fund	-	-	-	-	-	-	-
S.A. Crosscreek Improvement Fund	-	-	-	-	-	-	-
S.A. South Carpenter Road Improvement Fund	-	-	-	-	-	-	-
S.A. Laural West Waterline Improvement Fund	-	-	-	-	-	-	-
S.A. Grafton Phase III Improvement Fund	1,979	-	-	-	-	-	1,979
S.A. South Industrial Park Improvement Fund	59,654	-	-	-	-	98,292	157,946
S.A. Laurel Road Improvement Fund (2006)	15,684	-	-	-	-	42,358	58,042
S. A. Bruns Lake - Dam Improvement Fund	9,267	-	-	-	-	18,949	28,216
S. A. Bruns Lake - Dredging Improvement Fund	7,893	-	-	-	-	11,826	19,719
TOTAL DEBT SERVICE FUNDS	1,245,014	-	-	-	-	171,425	1,416,439
CAPITAL PROJECT FUNDS:							
CDBG Fund	-	-	-	-	-	-	-
Capital Project Improvement Fund	2,711,915	-	-	-	-	1,140,000	3,851,915
Road Levy Improvement Fund	-	782,739	-	-	25,661	800,000	1,608,400
Road Capital Improvement Fund	4,086,942	-	-	-	-	2,002,650	6,089,592
Traffic Control Improvement Fund	3,125	-	-	-	-	-	3,125
Public Square Improvement Fund	12,298	-	-	-	-	-	12,298
City Hall Expansion/Improvement Fund	-	-	-	-	-	-	-
EPA Grant Fund	-	-	-	-	-	-	-
Fire Improvement Fund	79,618	-	-	-	-	-	79,618

OFFICIAL CERTIFICATE OF ESTIMATED RESOURCES

FUND	Estimated Unencumbered Balance January 1, 2018	Real Estate Property Tax	Personal Property Tax	Local Government Money	Rollback/Homestead and Personal Property Tax Exemption	Other Sources	Total
Parks City-Wide Improvement Fund	410,620	-	-	-	-	40,000	450,620
Ohio Environ Improv Program Fed Grant Fund	-	-	-	-	-	-	-
Maxwell / Hadcock Improvement Fund		-	-	-	-	-	-
North Carpenter Road Improvement Fund	179,702	-	-	-	-	-	179,702
Boston Road Improvement Fund	431,340	-	-	-	-	-	431,340
Applewood Storm Sewer Improvement Fund	-	-	-	-	-	-	-
Route 303 / I-71 Ramp Construction Fund	-	-	-	-	-	-	-
Fernwood Area Storm Sewer Improvement Fund	-	-	-	-	-	-	-
Laurel Road Improvement Fund	-	-	-	-	-	-	-
I-71 / Route 303 Enhancement Fund	3,895	-	-	-	-	-	3,895
Fireside Single Culvert Improvement Fund	-	-	-	-	-	-	-
West 130th Improvement Fund	-	-	-	-	-	-	-
Fireside Double Culvert Improvement Fund	-	-	-	-	-	-	-
Waterline Improvement Fund	-	-	-	-	-	-	-
Storm Sewer Improvement Fund	-	-	-	-	-	-	-
South Industrial Pkwy Improvement Fund	-	-	-	-	-	-	-
Brunswick Lake Improvement Fund	580,270	-	-	-	-	-	580,270
Highland Drive Storm Sewer Improvement Fund	-	-	-	-	-	-	-
OPWC North Carpenter Road Impr. Fund	-	-	-	-	-	-	-
OPWC El Dorado Storm Water Impr. Fund	-	-	-	-	-	-	-
OPWC Grafton/Hadcock Rd Imp. Fund	-	-	-	-	-	-	-
OPWC Hadcock Phase II Rd Imp. Fund	-	-	-	-	-	-	-
OPWC Pearl Rd Imp. Fund	-	-	-	-	-	-	-
OPWC Hadcock Phase III Rd Imp. Fund	-	-	-	-	-	-	-
OPWC Grafton Road Imp. Fund	-	-	-	-	-	-	-
OPWC Center Road Imp. Fund	-	-	-	-	-	-	-
OPWC Magnolia, etc Road Imp. Fund	-	-	-	-	-	1,200,000	1,200,000
TOTAL CAPITAL PROJECT FUNDS	8,499,725	782,739	-	-	25,661	5,182,650	14,490,775
ENTERPRISE FUNDS:							
Storm Water Management Fund	1,096,579	-	-	-	-	1,235,791	2,332,370
Refuse Fund	1,261,412	-	-	-	-	2,382,720	3,644,132
TOTAL ENTERPRISE FUNDS	2,357,991	-	-	-	-	3,618,511	5,976,502
TRUST AND AGENCY FUNDS							
Recreation Programs Fund	1,030	-	-	-	-	-	1,030
General Trust Fund	223,727	-	-	-	-	500,000	723,727
Unclaimed Money Fund	39,426	-	-	-	-	20,000	59,426
Twelve Step Recovery Fund	-	-	-	-	-	-	-
Family Violence Program Fund	3,307	-	-	-	-	-	3,307
Flex Spending Plan Fund	11,076	-	-	-	-	100,000	111,076
Non-Residential 3% Assessment	2,580	-	-	-	-	10,000	12,580
Residential 1% Assessment	536	-	-	-	-	10,000	10,536
TOTAL TRUST AND AGENCY FUNDS	281,682	-	-	-	-	640,000	921,682
TOTAL ESTIMATED RESOURCES (*memorandum Only*)	$ 32,881,540	$ 2,452,206	$ -	$ 568,013	$ 245,894	$ 48,150,618	$ 84,298,271

FUND NAME : GENERAL FUND
FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT 1

This Exhibit is to be used for the General Fund Only

DESCRIPTION	2015 ACTUAL	2016 ACTUAL	BUDGET YEAR ESTIMATED FOR 2017	BUDGET YEAR ESTIMATED FOR 2018
1	2	3	4	5
REVENUES:				
Local Taxes:				
General Property Tax - Real Estate	$ 1,361,948	$ 1,368,936	$ 1,479,524	$ 1,479,524
Tangible Personal Property Tax	2	$ -	$ -	$ -
Municipal Income Tax	15,660,439	16,721,236	16,721,235	17,982,332
Other Local Taxes - Police Pension	-	-	-	-
Total Local Taxes	$ 17,022,389	$ 18,090,162	$ 18,200,759	$ 19,461,856
Intergovernmental Revenues:				
State Shared Taxes & Permits:				
Local Government	562,288	516,375	567,023	568,013
Estate Tax	12,905	41,115	-	-
Cigarette Tax	1,117	1,108	1,100	1,100
Lodging Tax	25,326	26,891	37,950	37,950
Liquor and Beer Permits	32,577	29,576	30,000	30,000
Deregulation - Municipal Income Tax	18,766	38,730	10,000	10,000
Deregulation - Property Tax	-	-	-	-
Property Tax Allocation - Rollback	201,865	202,185	192,176	$ 192,176
Immobilization	-	-	-	-
Personal Property Tax Exemption	-		-	-
Other Charges for Services - Govt Only		-	-	
Other State Shared Taxes and Permits	-	-	46,100	-
Total State Shared Taxes and Permits	$ 854,844	$ 855,980	$ 884,349	$ 839,239
Grants or Aid				
Federal Grants	-	-	-	-
Other Grants or Aid - Police Programs	-	-	-	-
Total Grants or Aid	-	-	-	-
Total Intergovernmental Revenues	$ 854,844	$ 855,980	$ 884,349	$ 839,239
Special Assessments - Weeds	58,316	63,903	50,000	58,000
Charges for Services				
Fees/Lease Income	18,890	20,680	14,700	12,200
Cemetery	2,475	1,150	4,000	4,000
Dispatch	-	-	-	-
Senior Activities	-	-	-	-
Total Charges for Services	$ 21,365	$ 21,830	$ 18,700	$ 16,200
Fines, Licenses, and Permits	1,064,754	1,186,691	917,392	854,577
Interest Earnings	80,220	159,111	167,160	232,000
Miscellaneous - Miscellaneous	17,219	5,647	9,000	6,500
Other Financing Sources:				
Transfers	227,450	192,700	92,000	-
Advances	1,325,636	3,025,687	1,486,795	1,510,000
Total Other Financing Sources	$ 1,553,086	$ 3,218,387	$ 1,578,795	$ 1,510,000
TOTAL REVENUE	$ 20,672,193	$ 23,601,711	$ 21,826,155	$ 22,978,372

FUND NAME : GENERAL FUND
FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT 2

This Exhibit is to be used for the General Fund Only

DESCRIPTION	2015 ACTUAL	2016 ACTUAL	BUDGET YEAR ESTIMATED FOR 2017	FORECASTED 2018
1	2	3	4	5
EXPENDITURES:				
Security of Persons & Property**				
Personal Services	$ 55,492	$ 55,883	$ 65,636	$ 67,605
Benefits & Insurance	39,510	42,488	47,095	49,906
Contractual Services	3,432	1,288	3,850	3,966
Supplies & Materials	1,964	1,263	5,000	5,150
Capital Outlay	-	28,318	500	-
Total Security of Persons & Property	100,398	129,240	122,081	126,626
Public Health Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services - Cemetery	5,456	6,491	15,800	15,800
Supplies & Materials	-	-	50	50
Capital Outlay	-	-	-	-
Total Public Health Services	$ 5,456	$ 6,491	$ 15,850	$ 15,850
Leisure Time Activities				
Personal Services	78,171	79,551	81,390	83,832
Benefits & Insurance	52,126	53,311	55,581	58,874
Contractual Services	930	757	1,480	1,524
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Leisure Time Activities	$ 131,227	$ 133,619	$ 138,451	$ 144,230
Community Environment				
Personal Services	410,062	420,531	434,152	447,177
Benefits & Insurance	211,907	220,805	230,923	244,154
Contractual Services	270,022	261,410	443,485	456,757
Supplies & Materials	15,076	7,144	80,400	20,414
Capital Outlay	38,405	33,004	2,300	32,800
Total Community Environment	$ 945,472	$ 942,894	$ 1,191,260	$ 1,201,302
Basic Utility Services				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Basic Utility Services	$ -	$ -	$ -	$ -

FUND NAME : GENERAL FUND

FUND TYPE/CLASSIFICATION : GOVERNMENTAL - GENERAL

EXHIBIT 2

DESCRIPTION 1	2015 ACTUAL 2	2016 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2017 4	FORECASTED 2018 5
(Expenditures Continued)				
Transportation				
Personal Services	-	-	-	-
Benefits & Insurance	-	-	-	-
Contractual Services	-	-	-	-
Supplies & Materials	-	-	-	-
Capital Outlay	-	-	-	-
Total Transportation	$ -	$ -	$ -	$ -
General Government				
Personal Services	1,129,496	1,131,259	1,248,985	1,326,192
Benefits & Insurance	587,248	705,981	777,918	831,064
Contractual Services	852,863	895,149	1,256,134	1,319,477
Supplies & Materials	30,906	28,703	70,843	72,946
Capital Outlay	116,344	52,066	173,030	96,550
Total General Government	$ 2,716,857	$ 2,813,158	$ 3,526,910	$ 3,646,230
Debt Service				
Redemption of Principal	-	-	-	-
Interest	-	-	-	-
Other - Debt Service	-	-	-	-
Total Debt Service	$ -	$ -	$ -	$ -
Other Uses of Funds				
Transfers / Advances Out	15,782,237	17,783,421	17,903,087	17,384,000
Contingencies	-	-	-	-
Other Uses of Funds	-	-	-	-
Total Other Uses of Funds	$ 15,782,237	$ 17,783,421	$ 17,903,087	$ 17,384,000
TOTAL EXPENDITURES	$ 19,681,647	$ 21,808,823	$ 22,897,639	$ 22,518,238
Revenues Over / (Under) Expenditures	990,546	1,792,888	(1,071,484)	460,134
Beginning Fund Balance	7,273,429	8,263,975	9,589,534	8,518,050
Ending Cash Fund Balance	8,263,975	10,056,863	8,518,050	8,978,185
Estimated Encumbrances (outstanding at year end)		467,329	-	-
Estimated Ending Unencumbered Fund Balances	$ 8,263,975	$ 9,589,534	$ 8,518,050	$ 8,978,185

EXHIBIT 2

FUND NAME : GENERAL BOND RETIREMENT FUND
FUND TYPE/CLASSIFICATION : DEBT SERVICE FUND
This Exhibit is to be used for the General Bond Retirement Fund Only

DESCRIPTION 1	2015 ACTUAL 2	2016 ACTUAL 3	BUDGET YEAR ESTIMATED FOR 2017 4	FORECASTED 2018 5
REVENUES:				
Local Taxes:				
General Property Tax - Real Estate	$ -	$ -	$ -	$ -
Tangible Personal Property Tax	-	-	-	-
Municipal Income Tax	-	-	-	-
Total Local Taxes	$ -	$ -	$ -	$ -
Intergovernmental				
Rollback	-	-	-	-
Total Intergovernmental	$ -	$ -	$ -	$ -
Other Financing Sources:				
Bond Proceeds	-	-	-	-
Premium on Note Sale	-	-	-	-
Miscellaneous	-	-	-	-
Total Other Financing Sources	$ -	$ -	$ -	$ -
Other Financing Sources:				
Transfers In	56,376	-	-	-
Total Other Financing Sources	$ 56,376	$ -	$ -	$ -
TOTAL REVENUE	$ 56,376	$ -	$ -	$ -
EXPENDITURES:				
General Government				
Auditor / Treasurer Fees	-	-	-	-
Legal Fees/Cost of Issuance	-	-	-	-
Total General Government	$ -	$ -	$ -	$ -
Debt Service				
Bond and Note Principal Payment	-	-	-	-
Bond and Notes Interest Payment	-	-	-	-
Total Debt Service	$ -	$ -	$ -	$ -
TOTAL EXPENDITURES	$ -	$ -	$ -	$ -
Revenues Over / (Under) Expenditures	56,376	-	-	-
Beginning Unencumbered Balance	1,094,161	1,150,537	1,150,537	1,150,537
Ending Cash Fund Balance	1,150,537	1,150,537	1,150,537	1,150,537
Estimated Encumbrances (outstanding at year end)	-	-	-	-
Estimated Ending Unencumbered Fund Balances	$ 1,150,537 *	$ 1,150,537 *	$ 1,150,537 *	$ 1,150,537 *

*Since 2013, all storm water debt has been paid from the Storm Water Enterprise Fund. The City's current debt service plan is to provide a dedicated funding source that can be available for larger capital improvement projects and related debt obligations. Currently this fund's balance is informally earmarked for future debt service if needed for future major road projects or building improvements for 2018 and beyond. Project discussions are ongoing.

FUND	Estimated Unencumbered Balance January 1, 2018	Budget Year Estimated Receipts	Total Available for Expenditures	BUDGET YEAR EXPENDITURES AND ENCUMBRANCES Personal Service	Other	Total	Estimated Unencumbered Balance December 31, 2018
GOVERNMENTAL FUND TYPE:							
SPECIAL REVENUE FUNDS:							
Court Fees Fund	26,283	30,000	56,283	9,743	17,629	27,372	28,911
FEMA Grant Fund	-	-	-	-	-	-	-
Police Fund	3,804,775	8,099,170	11,903,945	4,156,844	4,178,845	8,335,689	3,568,256
Fire Fund	2,444,951	4,840,000	7,284,951	2,267,155	2,728,904	4,996,059	2,288,892
Drug Enforcement Fund	-	-	-	-	-	-	-
Street Repair & Maintenance Fund	3,004,335	2,894,388	5,898,723	1,059,809	1,799,814	2,859,623	3,039,100
State Highway Fund	316,865	126,929	443,794	-	128,325	128,325	315,469
Law Enforcement Trust Fund	12,554	500	13,054	-	-	-	13,054
Brunswick Transit Alternative Fund	725,521	55,000	780,521	-	55,000	55,000	725,521
RLF CDBG Fund	4	1	5	-	-	-	5
Waterworks Fund	-	-	-	-	-	-	-
Brunswick Area Television Fund	392,285	316,240	708,525	168,085	191,455	359,540	348,985
Parks Fund	696,360	598,750	1,295,110	201,437	393,320	594,757	700,353
DOJ Grant Fund	-	10,000	10,000	-	10,000	10,000	-
Enforcement & Education	12,478	3,500	15,978	-	3,500	3,500	12,478
Recreation Center Fund	528,654	1,042,895	1,571,549	522,700	716,837	1,239,537	332,012
CHIP (HOME) Fund	14,013	-	14,013	-	-	-	14,013
TOTAL SPECIAL REVENUE FUNDS	11,979,078	18,017,373	29,996,451	8,385,773	10,223,629	18,609,401	11,387,050
DEBT SERVICE FUNDS:							
General Obligation Debt Fund	1,150,537	-	1,150,537	-	-	-	1,150,537
S A Laural Road Improvement Fund	-	-	-	-	-	-	-
S A Center Road Improvement Fund	-	-	-	-	-	-	-
S A Crosscreek Improvement Fund	-	-	-	-	-	-	-
S A South Carpenter Road Improvement Fund	-	-	-	-	-	-	-
S A Laural West Waterline Improvement Fund	-	-	-	-	-	-	-
S A Grafton Phase III Improvement Fund	1,979	-	1,979	-	1,596	1,596	383
S A South Industrial Park Improvement Fund	59,654	98,292	157,946	-	103,188	103,188	54,758
S A Laural Road (2006) Improvement Fund	15,684	42,358	58,042	-	44,913	44,913	13,129
S A Bruns Lake - Dam Improvement Fund	9,267	18,949	28,216	-	18,949	18,949	9,267
S A Bruns Lake - Dredging Improvement Fund	7,893	11,826	19,719	-	11,827	11,827	7,892
TOTAL DEBT SERVICE FUNDS	1,245,014	171,425	1,416,439	-	180,473	180,473	1,235,966
CAPITAL PROJECT FUNDS:							
CDBG Fund	-	-	-	-	-	-	-
Capital Project Improvement Fund	2,711,915	1,140,000	3,851,915	-	600,000	600,000	3,251,915
Road Levy Improvement Fund	-	1,608,400	1,608,400	-	1,608,400	1,608,400	-
Road Capital Improvement Fund	4,086,942	2,002,650	6,089,592	-	1,750,000	1,750,000	4,339,592
Traffic Control Improvement Fund	3,125	-	3,125	-	-	-	3,125
Public Square Improvement Fund	12,298	-	12,298	-	-	-	12,298
City Building Improvement Fund	-	-	-	-	-	-	-
Fire Improvement Fund	79,618	-	79,618	-	-	-	79,618
Parks City-Wide Improvement Fund	410,620	40,000	450,620	-	75,000	75,000	375,620
Ohio Environ Improv Program Fed Grant Fund	-	-	-	-	-	-	-
North Carpenter Road Improvement Fund	179,702	-	179,702	-	179,702	179,702	-
Boston Road Improvement Fund	431,340	-	431,340	-	-	-	431,340
I-71 / Route 303 Enhancement Fund	3,895	-	3,895	-	-	-	3,895
Storm Sewer Improvement Fund	-	-	-	-	-	-	-
South Industrial Park Improvement Fund	-	-	-	-	-	-	-
Brunswick Lake Improvement Fund	580,270	-	580,270	-	75,000	75,000	505,270
OPWC Grafton Road Imp Fund	-	-	-	-	-	-	-
OPWC Center Road Imp Fund	-	-	-	-	-	-	-
OPWC Magnolia, etc Road Imp Fund	-	1,200,000	1,200,000	-	1,200,000	1,200,000	-
TOTAL CAPITAL PROJECT FUNDS	8,499,725	5,991,050	14,490,775	-	5,488,102	5,488,102	9,002,673
PROPRIETARY							
ENTERPRISE FUNDS:							
Storm Water Management Fund	1,096,579	1,235,791	2,332,370	23,869	1,422,713	1,446,582	885,788

FUND	Estimated Unencumbered Balance January 1, 2018	Budget Year Estimated Receipts	Total Available for Expenditures	BUDGET YEAR EXPENDITURES AND ENCUMBRANCES Personal Service	Other	Total	Estimated Unencumbered Balance December 31, 2018
Refuse Fund	1,261,412	2,382,720	3,644,132	58,359	2,327,853	2,386,211	1,257,921
TOTAL ENTERPRISE FUNDS	2,357,991	3,618,511	5,976,502	82,228	3,750,566	3,832,794	2,143,708
FIDUCIARY							
TRUST AND AGENCY FUNDS							
Recreation Programs Fund	1,030	-	1,030	-	-	-	1,030
General Trust Fund	223,727	500,000	723,727	-	500,000	500,000	223,727
Unclaimed Money Fund	39,426	20,000	59,426	-	20,000	20,000	39,426
Twelve Step Recovery Fund	-	-	-	-	-	-	-
Family Violence Program Fund	3,307	-	3,307	-	-	-	3,307
Flex Spending Plan Fund	11,076	100,000	111,076	-	100,000	100,000	11,076
Non-Residentail 3% Assessment Fee	2,580	10,000	12,580	-	10,000	10,000	2,580
Residential 1% Assessment Fee	536	10,000	10,536	-	10,000	10,000	536
TOTAL TRUST AND AGENCY FUNDS	281,682	640,000	921,682	-	640,000	640,000	281,682
TOTAL FOR MEMORANDUM ONLY	$ 24,363,490	$ 28,438,359	$ 52,801,849	$ 8,468,001	$ 20,282,769	$ 28,750,770	$ 24,051,079

* Assumes North Carpenter prior commitments of $2.715 million comes from already existing encumbered pos in the Capital Road Improvement Fund No 2018 budget additional $ needed if below $2.715 million

EXHIBIT 4

STATEMENT OF AMOUNTS REQUIRED FOR
PAYMENT OF FINAL JUDGMENTS
(Section 5705.29. Revised Code)

Description of Judgment	Amount of Judgment	Fund Paying the Judgment
TOTAL	$ -	

List the amounts required for the payment of each judgment expected to be paid during the year being budgeted.

EXHIBIT 5

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 Bonds Outstanding at Beginning of Budgeted Year January 1, 2018	BUDGET YEAR Amount Required for Principal and Interest 1/1 - 12/31 2018	Amount Receivable from Other Sources to Meet Debt Payments 1/1 - 12/31 2018
INSIDE 10 MILL LIMIT:								
Payable from Bond Retirement Fund								
None Known at this time.								
Payable from Other Sources								
Traffic Signalization Imp Bonds $1,320,000 '@	n/a	November 2012	December 2031	#86-12	2.00%-4.00%	1,050,000	99,825	99,825
Storm Sewer Improvement Bonds $1,155,000* @	n/a	November 2012	December 2031	#87-12	2.00%-4.00%	840,000	91,500	91,500
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%	3,177,091	341,513	341,513
TOTAL								
OUTSIDE 10 MILL LIMIT:								-
TOTAL						$ 5,067,091	$ 532,838	$ 532,838

* 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 begining 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.

@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 come from revenue sources in the State Highway Fund and the Storm Sewer debt obligations are to come from the storm water fees collected in the Storm Water Fund.

Note: The above excludes OPWC loans and any new projects that may be initiated after the submission of this tax budget.

CITY OF BRUNSWICK, OHIO

ORDINANCE NUMBER 49-17

By: Mrs. Hanek, Mr. Johnson and Mr. Salzgeber

AN EMERGENCY ORDINANCE AUTHORIZING AND ADOPTING THE PROPOSED TAX BUDGET FOR THE CITY OF BRUNSWICK, OHIO FOR THE YEAR BEGINNING JANUARY 1, 2018 THROUGH DECEMBER 31, 2018

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.

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, 2018 and ending December 31, 2018.

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 statue 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 ________________

_______ ________

ADOPTED: ____________________________ AYES _______ NAYS ________

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