

Finance Committee

Agenda

October 27, 2022

***Half-Hour before Caucus
Council Caucus Room***

- 1) 2023 Annual Appropriations Ordinance
- 2) Questions, comments

ORIGINATOR: ADMINISTRATION/FINANCE DEPARTMENT

SPONSOR: Garvas

**CITY OF MACEDONIA
ORDINANCE NO. 67 - 2022**

**AN ORDINANCE
PROVIDING FOR THE 2023 ANNUAL APPROPRIATIONS
FOR THE CITY OF MACEDONIA, OHIO**

NOW, THEREFORE, BE IT ORDAINED by the Council of the City of Macedonia, County of Summit and State of Ohio, that:

Section 1. To provide for the current expenses and other expenditures of the City of Macedonia, Ohio during the fiscal year ending December 31, 2023, the following sums are hereby set aside and appropriated as set forth in the document attached hereto as Exhibit “A” and incorporated herein by reference.

Section 2. The Director of Finance is hereby authorized to draw warrants for payments from any of the foregoing appropriations upon receiving proper certificates and vouchers therefore approved by the board of officers authorized by law to approve the same or an ordinance or resolution of Council to make expenditures; provide that no warrants shall be drawn or paid for salaries or wages except for persons employed by authority of and in accordance with law or ordinance.

Section 3. The Clerk of Council shall forward a certified copy of the ordinance to the Summit County Fiscal Officer.

Section 4. It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Ordinance were adopted in an open meeting of this Council, and that all deliberations of Council and of any of its committees that resulted in such formal action were in meetings open to the public in compliance with all legal requirements.

Section 5. Wherefore, this Ordinance shall become effective upon its adoption by Council and signature of the Mayor or as otherwise be provided for in law.

PASSED: _____

EFFECTIVE: _____

POSTED: _____

MAYOR: _____
Nicholas Molnar

ATTEST: _____
Jon Hoover, Clerk of Council

EXHIBIT A

CITY OF MACEDONIA

		October 27, 2022		2023 Annual		
Fund Category	Fund #	Fund Name or Department	Personal Service	Other	Transfers & Advances	Total
						changes
General	101	General				
		Council (101)	101,600	8,500		110,100
		Administrative Support (110)	-	1,480,800		1,480,800
		Mayor's Office (120)	491,700	33,900		525,600
		IT (125)	133,700	207,600		341,300
		Finance (130)	377,100	345,000		722,100
		Mayor's Court (140)	231,900	128,500		360,400
		Legal (150)	59,300	131,200		190,500
		Civil Service (160)	5,600	2,600		8,200
		City Center Service (170)	97,500	312,700		410,200
		Building & Engineering (180)	437,800	64,700		502,500
		Service (201)	435,500	215,600		651,100
		Police (210)	3,136,200	243,100		3,379,300
		Fire (222)	3,656,200	956,100		4,612,300
		Dispatch (310)	861,800	95,800		957,600
		Transfers (321)	-	-	4,603,000	4,603,000
		Advances (321)	-	-	-	-
		Total General Fund (101)	10,025,900	4,226,100	4,603,000	18,855,000
		total Personal Service + Other		14,252,000		
	102	Emergency Reserve	-	-	-	-
	103	Unclaimed Monies	-	1,000	-	1,000
	104	Retirement Reserve	-	50,000	-	50,000
	105	Refund Program	-	200,000	175,000	375,000
	106	Technology Advancement	-	100,000	-	100,000
Special Revenue	201	Street Construction Maintenance & Repair (S,C,M&R)				
		Street Maintenance & Repair (350)	1,025,300	208,800	-	1,234,100
		Salt (352) & Traffic Signals (353)	-	158,000	-	158,000
		Street Mechanic (354) & Signs Maintenance (355)	470,700	339,300	-	810,000
		Total S,C,M&R Fund (201)	1,496,000	706,100	-	2,202,100
	202	State Highway Improvement	-	55,000	-	55,000
	203	Permissive License Tax	-	50,000	-	50,000
	204	Parks & Recreation				
		Parks (203)	272,900	152,600	-	425,500
		Recreation - Parks Programming (204)	81,700	65,600	-	147,300
		Total Parks & Recreation Fund (204)	354,600	218,200	-	572,800
	205	Family Recreation Center	817,100	769,100	-	1,586,200
	207	Spirit of Macedonia Festival	-	35,000	-	35,000
	210	Water Maintenance & Expansion	26,000	124,700	-	150,700
	212	Motor Vehicle License Tax	-	100,000	-	100,000
	213	Police Pension	-	152,000	-	152,000
	216	Drug Law Enforcement	-	5,000	-	5,000
	217	Law Enforcement & Education	-	2,500	-	2,500
	220	Mayor's Court Computer	-	12,800	-	12,800
	221	F.A.I.R. Program	-	15,000	-	15,000
	223	Subdivision Tree	-	-	-	-
	224	Wireless 911	-	-	-	-
	225	Petro UST	-	-	-	-
	226	Police Donation	-	-	-	-
	233	Quiet Zone Maintenance	-	-	-	-
	259	A.R.R.A. Program	-	-	-	-
	260	Federal Fire Grant	-	-	-	-
	262	Law Enforcement Trust	-	2,500	-	2,500
	263	Federal Equity Share	-	20,500	-	20,500
	266	Local Fiscal Recovery	-	628,500	-	628,500
	280	Safety / Service	726,500	1,879,900	297,400	2,903,800
		Total Special Revenue Funds	3,420,200	4,776,800	297,400	8,494,400

EXHIBIT A

CITY OF MACEDONIA

Fund Category	Fund #	Fund Name or Department	October 27, 2022		2023 Annual		
			Personal Service	Other	Transfers & Advances	Total	
Debt Service							
	301	General Obligation Bond Retirement	-	1,211,500	-	1,211,500	
	302	Special Assessment Bond Retirement	-	319,400	-	319,400	
	304	Other Debt - (OPWC, State Infrastructure Bank, leases)	-	619,900	-	619,900	
		Total Debt Service Funds	-	2,150,800	-	2,150,800	
Capital Project							
	401	Capital Improvement	-	366,400	-	366,400	
	405	Road Program	-	3,721,300	742,900	4,464,200	
	423	Municipal Property	-	7,000,000	-	7,000,000	
	424	Longwood Park Improvements	-	1,000	-	1,000	
	427	Manor House Renovation	-	-	-	-	
	470	Summit Pointe TIF	-	650,000	-	650,000	
	471	The Avenue TIF	-	-	46,800	46,800	
	472	Macedonia Shoppes TIF	-	-	7,700	7,700	
	473	Maguire Property TIF	-	-	7,000	7,000	
	475	Culver's TIF	-	-	10,400	10,400	
	476	KFC TIF	-	-	10,400	10,400	
	477	Cleanland TIF	-	-	-	-	
	478	Big Carrot TIF	-	-	-	-	
	479	Peak Nano TIF	-	-	-	-	
	480	OH State Waterproofing TIF	-	-	-	-	
		Total Capital Project Funds	-	11,738,700	825,200	12,563,900	
Non-Budgetary							
	206	Parks & Recreation Trust	-	15,000	-	15,000	
	702	Revolving Payroll Escrow	-	-	-	-	
	710	Escrow Deposits	-	-	-	-	
	711	Mayor's Court	-	-	-	-	
	712	Community Room Deposits	-	-	-	-	
	714	JEDD Northfield Center	-	450,000	-	450,000	
	715	Mayor's Court Bond	-	-	-	-	
		Total Non-Budgetary Funds	-	465,000	-	465,000	
		Total All Funds	13,446,100	23,708,400	5,900,600	43,055,100	
				37,154,500			
Transfers							
		General (101) to Emergency Reserve (102)			100,000		
		General (101) to Retirement Reserve (104)			100,000		
		General (101) to Technology Advancement (106)			100,000		
		General (101) to Street Construction (201)			1,375,000		
		General (101) to Family Recreation Center (205)			300,000		
		General (101) to General Bond Retirement (301)			250,000		
		General (101) to Special Assessment Bond Retirement (302)			53,000		
		General (101) to Other Debt (304)			525,000		
		General (101) to Capital Improvements (401)			400,000		
		General (101) to Road Program (405)			1,400,000		
		General (101) to Municipal Property (423)			-	4,603,000	
		Refund Program (105) to General (101)			175,000		
		Safety Services (280) to General Bond Retirement (301)			280,900		
		Safety Services (280) to Other Debt (304)			16,500		
		Road Program (405) to General Bond Retirement (301)			671,900		
		Road Program (405) to Other Debt (304)			71,000		
		The Avenue TIF (471) to Road Program (405)			46,800		
		Macedonia Shoppes TIF (472) to Road Program (405)			7,700		
		Maguire Property TIF (473) to Road Program (405)			7,000		
		Culver's TIF (475) to Road Program (405)			10,400		
		KFC TIF (476) to Road Program (405)			10,400		
		Total Transfers			5,900,600		

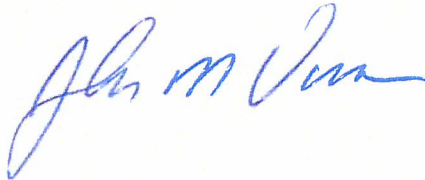
Memorandum

Date: October 20, 2022

To: Mayor Nicholas Molnar
Council President Jessica Brandt
Councilmember Dave Finley
Councilmember Vini J. Ventura

Council Vice President Jeff Garvas
Councilmember Jan Tulley
Law Director Mark Guidetti

From: John M. Veres, CPA
Director of Finance



RE: 2023 Annual Appropriations

The following are noted for Estimated Resources:

Recurring revenues, like Income Taxes, are being kept at 2022 levels. I am dropping the JEDD Income Taxes by \$150,000 to be a little more conservative since it is such a small sample.

The following are noted for Appropriations:

As mentioned in our last Finance Committee this 2023 Appropriation Ordinance is the culmination of the topics we discussed in our recent Finance Committee meetings, namely:

Capital Improvements – Both Departmental and Infrastructure
Current and future Debt
The 2023 Operating Budget

Also, as you all know, we plan to finalize the location for our new Service Department Center. That will be paid for out of the Municipal Property Fund (423) which plans to start the year with \$1,750,000. Estimating a \$7,000,000 ticket for the new center, we would plan to borrow \$5,750,000. That would leave the Fund with \$500,000 at the end of 2023. More discussion will take place as we get closer to obtaining a site, hire an architectural consultant, etc.

As in the past, amendments will likely be made as we move through the year. I will try to keep those to a minimum.

Please call (216) 509-1411 should you have any questions.

Thank you.

CITY OF MACEDONIA

2023 Estimated Resources & Appropriations

2023 Annual Appropriations October 27				CERTIFICATE OF ESTIMATED RESOURCES								APPROPRIATIONS				TRANSFERS							
Fund #	Fund Description	Type	ESTIMATED Balance 01/01/2023	ADD General Property Tax	ADD Local Gov't	ADD Income Tax	ADD changes	ADD	ADD	ADD	ADD changes	Other Sources	EQUALS Total Resources	EQUALS 2023	SUBTRACT changes 2023	ESTIMATED Unencumbered Balance 12/31/2023	advances	gen'l obligation debt	spec assess debt	OPWC/lease debt	new debt	Description	
101	General	Govtl	4,300,000.00	1,984,171.00	204,456.90	11,400,000.00						3,484,200.00	21,547,827.90	14,252,000.00	14,252,000.00	2,692,827.90							
								rev-other	tr in 3			175,000.00											
								est rev	tr in 5			3,659,200.00											
102	Emergency Reserve	Govtl	600,000.00									100,000.00	700,000.00			700,000.00							
103	Unclaimed Monies	Trust	5,900.00										5,900.00			4,900.00							
104	Retirement Reserve	Govtl	514,900.00																				
105	Refund Program	Govtl	133,800.00			315,000.00							614,900.00			564,900.00							
106	Technology Advancement	Govtl	7,000.00									100,000.00	107,000.00			7,000.00							
201	S.C.M & R	Sp Rev	48,300.00									890,000.00	2,313,300.00			111,200.00							
								est rev	tr in 1			1,375,000.00											
								est rev	tr in 1			2,265,000.00											
202	State Highway	Sp Rev	19,400.00									50,000.00	69,400.00			14,400.00							
203	Permissive License Tax	Sp Rev	17,200.00									125,000.00	142,200.00			92,200.00							
204	Parks & Recreation	Sp Rev	252,900.00			517,500.00						104,000.00	904,400.00			351,600.00							
								est rev	tr in 1			30,000.00											
								est rev	tr in 1			134,000.00											
205	Family Recreation Center	Sp Rev	146,800.00			517,500.00						725,000.00	1,689,300.00			103,100.00							
								est rev	tr in 1			300,000.00											
								est rev	tr in 1			1,025,000.00											
206	Parks & Recreation Trust	Trust	98,100.00									55,000.00	153,100.00			138,100.00							
								est rev	tr in 1			55,000.00											
								est rev	tr in 1			55,000.00											
207	Spirit of Macedonia	Sp Rev	43,500.00									25,000.00	68,500.00			33,500.00							
210	Water Maintenance & Expansion	Sp Rev	133,100.00									125,000.00	258,100.00			107,400.00							
212	Motor Vehicle License Tax	Sp Rev	40,100.00									100,000.00	140,100.00			40,100.00							
213	Police Pension	Sp Rev	10,300.00										164,785.00			12,785.00							
215	Indigent Drivers	Sp Rev	6,100.00										6,100.00			6,100.00							
216	Drug Law Enforcement	Sp Rev	34,200.00									5,000.00	39,200.00			34,200.00							
217	Law Enforcement Education	Sp Rev	25,100.00									2,500.00	27,600.00			25,100.00							
218	CDBG Block Grant	Sp Rev	8,100.00										8,100.00			8,100.00							
220	Mayor's Court Computer	Sp Rev	7,300.00									8,000.00	15,300.00			8,000.00							
221	F.A.I.R. Program	Sp Rev	42,300.00									35,000.00	77,300.00			42,300.00							
223	Subdivision Tree	Sp Rev	100.00										100.00			100.00							
224	Wireless Emergency 911	Sp Rev	12,400.00										12,400.00			12,400.00							
225	Petro Underground Storage Tanks	Sp Rev	8,400.00										8,400.00			8,400.00							
226	Police K-9 Donation	Sp Rev	1,200.00										1,200.00			1,200.00							
233	Quiet Zone Maintenance	Sp Rev	15,100.00										15,100.00			15,100.00							
259	A.R.R.A. Grant	Sp Rev	4,400.00										4,400.00			4,400.00							
260	Federal Fire Grant	Sp Rev	13,000.00										13,000.00			13,000.00							
262	Law Enforcement Trust	Sp Rev	15,400.00										15,400.00			15,400.00							
263	Federal Equitable Share	Sp Rev	54,000.00										54,000.00			54,000.00							
266	Local Fiscal Recovery	Sp Rev	628,500.00										628,500.00			628,500.00							
								est rev	tr in 1														

CITY OF MACEDONIA										
2023 Estimated Resources & Appropriations										
2023 Annual Appropriations										
October 27										
Fund #	Fund Description	Type	ESTIMATED			ADD		ADD		Description
			Unencumbered Balance 01/01/2023	General Property Tax	Local Gov't	Income Tax	Other Sources	2023 Total Resources		
			ESTIMATED	ADD	ADD	ADD	ADD	ADD	ESTIMATED	
			Unencumbered Balance 01/01/2023	General Property Tax	Local Gov't	Income Tax	Other Sources	2023 Total Resources	Unencumbered Balance 12/31/2023	
473	Maguire Property TIF	Cap	100.00				7,000.00	7,100.00	100.00	tr out 46
475	Culver's TIF	Cap	100.00				10,400.00	10,500.00	100.00	tr out 48
476	KFC TIF	Cap	100.00				10,400.00	10,500.00	100.00	tr out 49
477	Cleanland TIF	Cap								tr out 50
478	Big Carrot TIF	Cap								51
479	Peak Nano TIF	Cap								tr out 52
480	Ohio Slate Waterproofing TIF	Cap								tr out 53
481	Optima TIF	Cap								tr out 54
482	Space Place TIF	Cap								tr out 55
483	Wave Car Wash TIF	Cap								tr out 56
702	Revolving Payroll Funds	Agency	58,200.00					58,200.00		54
710	Escrow Deposits	Agency	96,700.00					96,700.00		55
711	OBRC Deposits	Agency	100.00					100.00		56
712	Community Room Deposits	Agency	3,300.00					3,300.00		57
714	JEDD Northfield Center	Agency	100,000.00					550,000.00		58
715	Mayors Court Bond	Agency	2,500.00					2,500.00		58
Totals			11,083,300.00	2,138,656.00	204,456.90	17,050,000.00	20,132,900.00	60,609,312.90	7,554,212.90	
Total Resources						62.74%	39,526,012.90	Total Generated Resources		
							27,175,412.90	Total Estimated Revenue		
									43,055,100.00	

CITY OF MACEDONIA
2023 Annual Appropriations
October 27

changes

	Fund #		
Beginning Estimated RESTRICTED Unencumbered Cash Balance	all other		5,521,700
Beginning Estimated UNRESTRICTED Unencumbered Cash Balance	101-106		<u>5,561,600</u>
	ALL		11,083,300
Revenue and Other Receipts			
Municipal Income Tax Funds (101,105, 204, 205)		12,750,000	
Property Tax		2,138,700	
Local Government	101, 213	204,500	
Tax Increment Financing (TIF) Revenue	101	82,300	
Safety / Service	471-483	1,975,000	
Road Program	280	2,835,400	
Other Income Funds (101, 105, 201, 204, 205, 301, 302, 401)	405	<u>5,559,100</u>	
Total Revenue			25,545,000
Expenses and Other Disbursements			
General	101	14,252,000	
Retirement Reserve	104	60,000	
Refund Program	105	200,000	
Technology Advancement	106	100,000	
Street Construction Maintenance & Repair	201	2,202,100	
Parks & Recreation	204	572,800	
Family Recreation Center	205	1,586,200	
Safety / Service	280	<u>2,606,400</u>	
			(21,569,500)
Trust / Agency Funds (206, 702 - 715) Revenue		505,000	
Trust / Agency Funds (206, 702 - 715) Expense		<u>465,000</u>	40,000
Other Funds (103, 202, 203, 207-267, 423-427, 470) Revenue		1,125,500	
Other Funds (103, 202, 203, 207-267, 423-427, 470) Expense		<u>8,881,500</u>	(7,756,000)
Balance available for Debt Service, Capital Improvements, Road Program & Other Costs			(3,740,500)
Debt Service			
General Bond Retirement	301	1,211,500	
Special Assessment Bond Retirement	302	319,400	
Other Debt	304	<u>619,900</u>	
Balance available for Capital Improvements and Other Costs			(2,150,800)
			(5,891,300)
Capital Improvements			
Departmental & Other Items from Five Year Capital Plan	401		(366,400)
Road Program			
Road Program & Storm Sewer Maintenance	405	1,853,000	
Other	405	<u>1,868,300</u>	(3,721,300)
Safety / Service borrowing	280	700,000	
Municipal Property borrowing	423	5,750,000	
Estimated Unencumbered Cash Increase (Decrease)			(3,529,000)
Ending RESTRICTED Unencumbered Cash Balance - Estimated	all other	3,510,800	
Ending UNRESTRICTED Unencumbered Cash Balance - Estimated	101-106	<u>4,043,400</u>	
	ALL		7,554,200