



AGENDA
CUYAHOGA COUNTY FINANCE & BUDGETING COMMITTEE MEETING
THURSDAY, JULY 7, 2016
CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS
C. ELLEN CONNALLY COUNCIL CHAMBERS – 4TH FLOOR
1:00 PM

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PUBLIC COMMENT RELATED TO THE AGENDA**
- 4. APPROVAL OF MINUTES FROM THE MAY 31, 2016 MEETING**
- 5. MATTERS REFERRED TO COMMITTEE**
 - a) R2016-0121: A Resolution adopting the Annual Tax Budget, including the Cuyahoga County Library Budget, for the year 2017; and declaring the necessity that this Resolution become immediately effective.
- 6. DISCUSSION**
 - a) 2016 Casino Revenue
- 7. MISCELLANEOUS BUSINESS**
- 8. OTHER PUBLIC COMMENT**
- 9. ADJOURNMENT**

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***Council Chambers is equipped with a hearing assistance system. If needed, please see the Clerk to obtain a receiver.*

**** Finance & Budgeting Committee Mission Statement: To provide the County Council with objective fiscal and public policy analysis, recommendations and oversight of the County's financial resources and operations and to improve efficiencies and ensure accountability through effective allocation of resources for the benefit of all constituents of Cuyahoga County.*



MINUTES

CUYAHOGA COUNTY FINANCE & BUDGETING COMMITTEE MEETING

TUESDAY, MAY 31, 2016

CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS

C. ELLEN CONNALLY COUNCIL CHAMBERS – 4TH FLOOR

2:00 PM

1. CALL TO ORDER

Chairman Greenspan called the meeting to order at 2:05 p.m.

2. ROLL CALL

Mr. Greenspan asked Deputy Clerk Carter to call the roll. Committee members Greenspan, Hairston, Gallagher and Brown were in attendance and a quorum was determined. Committee members Miller, Jones and Schron entered the meeting after the roll call was taken.

3. PUBLIC COMMENT RELATED TO THE AGENDA

No public comments were given.

4. APPROVAL OF MINUTES FROM THE MAY 23, 2016 MEETING

A motion was made by Mr. Greenspan, seconded by Mr. Hairston and approved by unanimous vote to approve the minutes of the May 23, 2016 meeting.

5. MATTERS REFERRED TO COMMITTEE

- a) None

There were no matters referred to Committee.

6. DISCUSSION

- a) Appropriation transfer request regarding the Property Demolition Fund:

D. FROM: 20D449 – Property Demolition Fund

BA1600165

DV520809 –Property Demolition Fund
Other Expenses \$ 134,438.00

TO: 20D449 – Property Demolition Fund
DV520809 –Property Demolition Fund
Personal Services \$ 134,438.00

Appropriation transfer is requested by the Department of Development to properly fund the Deputy Director of Development for Demolition. This transfer will permit the employee to be paid from the Property Demolition account and removed from the department's General Fund account. Funding is from transfers and bond proceeds covering the period January 1, 2016 through December 31, 2016.

Mr. Chris Glassburn, Senior Policy Advisor, addressed the Committee regarding funding, costs and various projects relating to the appropriation request from the Property Demolition Fund. Discussion ensued.

Committee members asked questions of Mr. Glassburn pertaining to the item, which he answered accordingly.

7. MISCELLANEOUS BUSINESS

There was no miscellaneous business.

8. OTHER PUBLIC COMMENT

No public comments were given.

9. ADJOURNMENT

With no further business to discuss, Chairman Greenspan adjourned the meeting at 2:14 p.m., without objection.

County Council of Cuyahoga County, Ohio

Resolution No. R2016-0121

Sponsored by: County Executive Budish/Fiscal Officer/Office of Budget and Management	A Resolution adopting the Annual Tax Budget, including the Cuyahoga County Library Budget, for the year 2017; and declaring the necessity that this Resolution become immediately effective.
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WHEREAS, O.R.C. 5705.28(A)(2) requires that Council, as the taxing authority of Cuyahoga County, adopt a tax budget for the next succeeding fiscal year on or before the fifteenth day of July; and,

WHEREAS, the purpose of the Tax Budget is to demonstrate the need for property taxes levied by the County and to establish the next succeeding fiscal year's revenue estimates; and,

WHEREAS, the Tax Budget establishes tax rates and provides the basis for the Official Certificate of Estimated Resources, the legal document that establishes the legal limitations within which the County must abide when setting appropriations; and,

WHEREAS, the Office of Budget and Management has submitted and recommended approval of the Annual County Tax Budget, including the Cuyahoga County Library Tax Budget, for the year 2017; and,

WHEREAS, the County Operating Tax Budget for 2017 is \$1,662,192,994, and the County Library Tax Budget for 2017 is \$63,897,300 and,

WHEREAS, after due consideration of the Tax Budget, it is deemed advisable by the Council of Cuyahoga County to adopt said County Tax Budget, including the Cuyahoga County Library Tax Budget, for the year 2017.

NOW, THEREFORE, BE IT RESOLVED BY THE COUNTY COUNCIL OF CUYAHOGA COUNTY, OHIO:

SECTION 1. The year 2017 Annual Tax Budget for the County of Cuyahoga, including Cuyahoga County Library Tax Budget, as prepared in accordance with O.R.C. 5705.28, is hereby approved.

SECTION 2. It is found and determined that all formal actions of this Council relating to the adoption of this Resolution were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that

resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

SECTION 3. It is necessary that this Resolution become immediately effective in order that critical services provided by Cuyahoga County can continue, and to continue the usual and daily operation of the County. Provided that this Resolution receives the affirmative vote of eight members of Council, this Resolution shall become immediately effective upon the signature of the County Executive.

On a motion by _____, seconded by _____, the foregoing Resolution was duly adopted.

Yeas:

Nays:

County Council President Date

County Executive Date

Clerk of Council Date

First Reading/Referred to Committee: June 28, 2016

Committee(s) Assigned: Finance & Budgeting

Journal _____
_____, 2016



MEMORANDUM

To: Dennis Kennedy, Cuyahoga County Fiscal Officer

From: Bill Sheehan, Senior Financial Reporting Administrator, OBM

Date: June 6, 2016

Subject: Briefing Memo for 2017 Tax Budget Approval

On June 14, 2016, the County's 2017 Tax Budget will be submitted to the County Council for first reading and referral to committee. Ohio Revised Code 5705.28 stipulates that the Tax Budget Information must be adopted by July 15th and submitted to the County Budget Commission. The Office of Budget & Management is requesting that the 2017 Tax Budget resolution be reviewed by the Finance and Budget Committee and approved on second reading at the June 28th regular Council meeting. The Tax Budget information identifies property tax rates and provides the basis for the Official Certificate of Estimated Resources (ORC 5705.36). The Certificate of Resources is the legal document that establishes the legal limitations with which we must abide when setting appropriations.

The main objectives of the Tax Budget submission are to establish the coming year's revenue estimates from each of the County's property tax levies and to demonstrate the need to levy those property taxes. A total of 14.05 mills will be levied by the County in voted and unvoted millage in 2017.

The Tax Budget for 2017 is **\$1,662,192,994** in total expenditures and uses. Below are the property tax figures (excluding the Assessment Fund) for the 2017 Tax Budget:

County Tax Levy (mills)	Total Est. Property Tax Budget 2017	Total Est. Revenue Tax Budget 2017	Total Est. Expenditures Tax Budget 2017	Additional Est. Tax Need
General Fund Operating (0.50)	13,096,942	425,376,400	425,667,108	290,708
Health & Human Services Levy Fund (8.70)	227,774,030	227,774,030	243,637,947	15,863,917
County Board Of Developmental Disabilities (3.90)	101,158,938	182,000,000	195,209,034	13,209,034
General Obligation Debt Service (0.95)	24,884,192	84,738,517	84,173,271	-565,246

Property Tax collections include real property collections and the 12.5% homestead reimbursement from the State.

The 2017 Tax Budget results demonstrate that there will be a need for additional revenue of **\$28,798,413**.

The 2017 Tax Budget for the Cuyahoga County Library is also being submitted for your approval. The County Library request for the 2017 tax budget is \$63,897,300.

DIVISION OF TAXES LEVIED

SCHEDULE 1

PURPOSE / FUND	Authorized By Voters	Levy Type	No of Yrs Levy To Run	Tax Year Begins / Ends	Collection YR Begins / Ends	Max. Rate Authorized	\$ Amount Requested of Budget Commission
General Fund	na					0.50	13,096,942
Unvoted General Obligation Debt Srvc-Gen Fund	na					0.95	24,884,192
						1.45	37,981,134
Health & Human Services 3.90	11/5/2013	Replace	5	2014-2018	2013-2017	3.90	102,152,500
Health & Human Services 4.80	3/15/2016	Renewal	8	2015-2023	2016-2024	4.80	125,621,530
Board of Developmental Disabilities 3.90	11/1/2005	Replace	Cont.	2005	Cont.	3.90	101,158,938
TOTAL						14.05	\$ 366,914,101

366,914,101

Total HHS Levy Fund

227,774,030

STATEMENT OF FUND ACTIVITY

SCHEDULE 2

Cuyahoga County Fiscal Office - OBM
2017 TAX BUDGET INFORMATION

County Fund	I	II	III	IV	V	VI
	Beginning Estimated Unencumbered Fund Balance	Total Receipts Property Tax *	Total Receipts Other Sources	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
01A - General Fund Operating	94,858,611	13,096,942	412,279,458	520,235,011	425,667,108	94,567,903
29A - Health and Human Services Levy Fund	41,457,625	227,774,030	0	269,271,655	243,637,947	25,633,708
20A - Health & Community Service	88,916,928	0	212,784,819	301,701,747	214,932,894	86,768,853
20D - County Development Loan Fund	26,125,173	0	11,577,639	37,702,812	7,215,614	30,487,198
20N - Special Districts	433,942	0	709,887	1,143,829	775,218	368,611
20R - County Board Of Developmental Disabilities	83,944,328	101,158,938	80,841,062	265,944,328	195,209,034	70,735,294
24A - Public Assistance Funds	(33,645,140)	0	216,745,883	183,100,743	216,745,883	(33,645,140)
26A - Motor Vehicle Gas Tax	33,726,283	0	33,956,860	67,683,143	48,503,644	19,179,499
28W - WIA - WIOA	657,767	0	12,421,720	13,079,487	10,584,419	2,495,068
30A - Debt Service	10,004,912	24,884,192	59,854,325	94,743,429	84,173,271	10,570,158
50A - Cuy County Information Systems	374,023	0	985,901	1,359,924	1,085,117	274,807
51A - Huntington Park Garage	5,276,145	0	3,292,666	8,568,811	2,507,009	6,061,802
52A - County Airport	70,531	0	1,711,406	1,781,937	1,711,406	70,531
54A - Sanitary Engineer	37,718,405	0	49,043,900	86,762,305	42,385,120	44,377,185
61A - Centralized Custodial Services	(5,172,369)	0	51,988,363	46,815,994	48,960,644	(2,144,650)

STATEMENT OF FUND ACTIVITY

SCHEDULE 2

Cuyahoga County Fiscal Office - OBM
2017 TAX BUDGET INFORMATION

County Fund	I	II	III	IV	V	VI
	Total Receipts Property Tax *	Beginning Estimated Unencumbered Fund Balance	Total Receipts Other Sources	Total Resources Available For Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
62A - Maintenance Garage	0	196,837	1,761,463	1,958,300	1,972,030	(13,730)
63A - Information Services Center	0	0	3,295,000	3,295,000	3,295,000	0
64A - Printing & Reproduction	0	(876,362)	3,936,294	3,059,932	3,443,912	(383,980)
65A - Communications	0	(40,214)	1,596,322	1,556,108	1,587,125	(31,017)
67A - Self Funded Workers Comp	0	29,857,829	8,900,000	38,757,829	8,900,000	29,857,829
68A - Hospitalization-Self Funded Insurance Fund	0	7,131,358	103,286,549	110,417,907	98,900,599	11,517,308
Total Property Tax Levy	366,914,102		Total Estimated Expenditures		1,662,192,994	

* Total Property Tax Levy includes homestead reimbursement: (12.5%) from the State of Ohio.

UNVOTED GENERAL OBLIGATION DEBT
INSIDE MILLAGE

6/6/2016

SCHEDULE 3

2017 Debt Service

PURPOSE OF BONDS	ORIGINAL ISSUE AMT	DATE OF ISSUE	FINAL MATURITY DATE	PRINCIPAL AMT OUTSTANDING AT BEG OF YR	REQUIRED FOR PRINCIPAL (1)	REQUIRED FOR INTEREST	TOTAL DEBT SERVICE	AMOUNT RECEIVED FROM OTHER SOURCES (2)	AMT REQUIRED TO MEET BUDGET YEAR PRINCIPAL & INTEREST
General Obligation Refunding Bonds, Series 2005	73,970,000	4/21/2005	2020	27,865,000	6,415,000	1,393,250	7,808,250	0	7,808,250
Capital Improvement Bonds, Series 2009	163,825,000	12/22/2009	2034	101,495,000	5,035,000	5,763,077	10,798,077	1,888,863	8,909,214
Rock and Roll Hall of Fame and Museum	12,000,000	5/1/2009	2018	1,645,000	800,000	70,343	870,343	870,343	0
LTGO Capital Improvement Series 2012	111,305,000	12/13/2012	2037	95,085,000	6,355,000	3,905,693	10,260,693	187,400	10,073,293
TOTALS	\$ 361,100,000			\$ 226,090,000	\$ 18,605,000	\$ 11,132,363	\$ 29,737,363	\$ 2,946,606	\$ 26,790,757

¹ Principal payments due on Dec. 1st of each year with exception of 1993 RHOF Bonds.

² Other sources include federal subsidy payments from BABs and RZEDB provisions, Bed Tax Revenue and debt service from Highland Hills.

LTGO	\$	29,737,363
Other GO	\$	870,343
Unvoted Debt	\$	28,867,020
Voted Jail	\$	-
GO Debt Service	\$	29,737,363