



**AGENDA**  
**CUYAHOGA COUNTY FINANCE & BUDGETING COMMITTEE MEETING**  
**MONDAY, MARCH 5, 2012**  
**CUYAHOGA COUNTY JUSTICE CENTER**  
**COUNCIL CHAMBERS – 1<sup>ST</sup> FLOOR**  
**1:00 PM**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PUBLIC COMMENT RELATED TO THE AGENDA**
- 4. APPROVAL OF MINUTES FROM THE FEBRUARY 21, 2012 MEETING**
- 5. DISCUSSION OF THE 2011 YEAR-END FINANCIAL REPORT**
- 6. MATTERS REFERRED TO COMMITTEE**
  - a) R2012-0035: A Resolution amending the 2012/2013 Biennial Operating Budget for 2012 by providing for additional fiscal appropriations from the General Fund and other funding sources, for appropriation transfers between budget accounts, and for cash transfers between budgetary funds, in order to meet the budgetary needs of various County departments, offices, and agencies; and declaring the necessity that this Resolution become immediately effective.
  - b) O2011-0056: An Ordinance establishing a General Fund, Fund Balance Reserve Policy and Replenishment Plan, and declaring the necessity that this Ordinance become immediately effective.
  - c) O2011-0058: An Ordinance establishing a Health and Human Services Levy Fund, Fund Balance Reserve Policy and Replenishment Plan, and declaring the necessity that this Ordinance become immediately effective.

7. MISCELLANEOUS BUSINESS
8. OTHER PUBLIC COMMENT
9. ADJOURNMENT

\*In accordance with Ordinance No. O2011-0020, complimentary parking in the Huntington Park Garage will be available for the public **beginning at 4:00 p.m.** on any day when the Council or any of its committees holds evening meetings. Please see the Clerk to obtain a parking pass.



## **MINUTES**

**CUYAHOGA COUNTY FINANCE & BUDGETING COMMITTEE SPECIAL MEETING  
TUESDAY, FEBRUARY 21, 2012  
CUYAHOGA COUNTY JUSTICE CENTER  
COUNCIL CHAMBERS – 1<sup>ST</sup> FLOOR  
1:00 PM**

**1. CALL TO ORDER**

**Chairman Miller called the meeting to order at 1:04 p.m.**

**2. ROLL CALL**

**The Clerk called the roll. Committee members Miller, Gallagher, Jones and Greenspan were in attendance and a quorum was determined. Committee member Simon entered the meeting shortly after the roll call was taken. Committee members Germana and Schron were absent from the meeting. Councilmembers Connally and Brady were also in attendance.**

**3. PUBLIC COMMENT RELATED TO THE AGENDA**

**No public comments were given.**

**4. APPROVAL OF MINUTES FROM THE FEBRUARY 6, 2012 MEETING**

**A motion was made by Mr. Greenspan, seconded by Mr. Gallagher and approved by unanimous vote to approve the minutes from the February 6, 2012 meeting.**

**5. DISCUSSION OF 2011 YEAR-END FINANCIAL REPORT**

**Mr. Matt Rubino, Director of the Office of Budget & Management, addressed the Committee regarding the 2011 Year-End Financial Report. Discussion ensued.**

**Committee members and Councilmembers asked questions of Mr. Rubino pertaining to the item, which he answered accordingly.**

6. MATTERS REFERRED TO COMMITTEE

- a) O2011-0056: An Ordinance establishing a General Fund, Fund Balance Reserve Policy and Replenish Plan, and declaring the necessity that this Ordinance become immediately effective.

**Mr. Wade Steen, Fiscal Officer, addressed the Committee regarding Ordinance No. O2011-0056. Discussion ensued.**

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

**Chairman Miller introduced several written amendments on the floor.**

**A motion was then made by Chairman Miller, seconded by Mr. Gallagher and approved by unanimous vote to amend Ordinance No. O2011-0056 to delete "*period's*" and insert "*year's*" in Section 1, Line 3.**

**A motion was made by Chairman Miller, seconded by Mr. Greenspan and approved by unanimous vote to amend Ordinance No. O2011-0056 to delete "*a*" in Section 1, Line 1.**

**A motion was made by Chairman Miller, seconded by Mr. Greenspan and approved by unanimous vote to amend Ordinance No. O2011-0056 to change "*Replenish*" to "*Replenishment*" in the title.**

**A motion was made by Mr. Gallagher, seconded by Chairman Miller and approved by unanimous vote to amend Ordinance No. O2011-0056 to change "*Replenish*" to "*Replenishment*" in the second Whereas clause.**

**Chairman Miller introduced a written amendment on the floor regarding reserves with 120 Day Provision. Discussion ensued. The amendment was tabled at this time.**

**Ordinance No. O2011-0056 was postponed from further consideration at this time.**

- b) O2011-0058: An Ordinance establishing a Health and Human Services Fund, Fund Balance Reserve Policy and Replenish Plan, and declaring the necessity that this Ordinance become immediately effective.

**Mr. Steen addressed the Committee regarding Ordinance No. O2011-0058. Discussion ensued.**

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

**Chairman Miller introduced several written amendments on the floor.**

**A motion was then made by Chairman Miller, seconded by Mr. Gallagher and approved by unanimous vote to amend Ordinance No. O2011-0058 to delete "*period's*" and insert "*year's*" in Section 1, Line 3.**

**A motion was made by Chairman Miller, seconded by Mr. Greenspan and approved by unanimous vote to amend Ordinance No. O2011-0058 to delete “a” in Section 1, Line 1.**

**A motion was made by Chairman Miller, seconded by Mr. Greenspan and approved by unanimous vote to amend Ordinance No. O2011-0058 to change “Health and Human Services Fund” to Health and Human Services Levy Fund” wherever it appears.**

**A motion was made by Chairman Miller, seconded by Mr. Jones and approved by unanimous vote to amend Ordinance No. O2011-0058 to change “*Replenish*” to “*Replenishment*” in the title.**

**Ordinance No. O2011-0058 was postponed from further consideration at this time.**

**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 and on a motion by Mr. Gallagher with a second by Mr. Jones, the meeting was adjourned at 2:34 p.m., without objection.**

# County Council of Cuyahoga County, Ohio

## Resolution No. R2012-0035

Sponsored by: <b>County Executive FitzGerald/Fiscal Officer/Office of Budget &amp; Management</b>	<b>A Resolution</b> amending the 2012/2013 Biennial Operating Budget for 2012 by providing for additional fiscal appropriations from the General Fund and other funding sources, for appropriation transfers between budget accounts, and for cash transfers between budgetary funds, in order to meet the budgetary needs of various County departments, offices, and agencies; and declaring the necessity that this Resolution become immediately effective.
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WHEREAS, on December 13, 2011, the Cuyahoga County Council adopted the 2012/2013 Biennial Operating Budget and Capital Improvements Program (Resolution No. R2011-0291) establishing the 2012/2013 biennial budgets for all County departments, offices and agencies; and

WHEREAS, it is necessary to adjust the 2012/2013 Biennial Operating Budget for 2012 to reflect budgetary funding increases, funding reductions, to transfer budget appropriations, and to transfer cash between budgetary funds, in order to accommodate the operational needs of certain County departments, offices, and agencies; and

WHEREAS, it is further necessary that this Resolution become immediately effective in order that critical services provided by Cuyahoga County can continue and to provide for the usual, daily operation of County departments, offices, and agencies;

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

**SECTION 1.** That the 2012/2013 Biennial Operating Budget for 2012 be amended to provide for the following additional appropriation increases and decreases:

<b><u>Fund Nos./Budget Accounts</u></b>	<b><u>Journal Nos.</u></b>
A. 24A435- Cuyahoga Tapestry System of Care (CTSOC) CF135004- DCFS- Cuy Tapestry System of Care Capital Outlay \$ (1,109.00)	<b>BA1200212</b>

Funding Source: Federal and State revenues, as well as the Health and Human Services Levy Fund.

B.	24A301 Children & Family Services CF135467-CFS Administration Capital Outlay	\$ 1,109.00	<b>BA1200213</b>
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Funding Source: Federal and State revenues, as well as the Health and Human Services Levy Fund.

C.	20D447 – Economic Development Fund DV520676 – Economic Development Fund Other Expenses \$	20,000,000.00	<b>BA1200177</b>
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Funding Source: Reserves in the General Fund and from proceeds from future debt issuance.

D.	21A308 – EMA FY2009 Port Sec WMD Exercise Program JA769984 – Port Wide WMD Maritime Exercise Other Expenses	\$ 226,345.82	<b>BA1200261</b>
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Funding Source: United States Department of Homeland Security.

E.	01A001 – General Fund JS200048 – Justice Systems Management Other Expenses	\$ (30,000.00)	<b>BA1200262</b>
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Funding Source: General Fund.

F.	01A001 – General Fund SH350470 – Jail Operations-Sheriff Other Expenses	\$ 30,000.00	<b>BA1200263</b>
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Funding Source: General Fund.

G.	21A065 – Cleveland Safe Port SH456087 – Cleveland Safe Port II Other Expenses Capital Outlays	\$ 25,001.00 \$ 20,394.00	<b>BA1200267</b>
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Funding Source: United States Department of Homeland Security, Federal Emergency Management.

**SECTION 2.** That the 2012/2013 Biennial Operating Budget for 2012 be amended to provide for the following appropriation transfers:

<b><u>Fund Nos. /Budget Accounts</u></b>		<b><u>Journal Nos.</u></b>
A. FROM:	21A304 – Victim Safety Enhancement DR754127– Victim Safety Enhancement Program Other Expenses	\$ 1,300.00
TO:	21A304 – Victim Safety Enhancement	<b>BA1200266</b>

DR754127 – Victim Safety Enhancement Program  
Capital Outlays \$ 1,300.00

Funding Source: United States Department of Justice, Office on Violence Against Women.

B. FROM: 21A854 – DNA Backlog Reduction Program **BA1200265**  
CR752931– 10/12 DNA Backlog Reduction Program  
Personal Services \$ 5,156.00

TO: 21A854 – DNA Backlog Reduction Program  
CR752931 – 10/12 DNA Backlog Reduction Program  
Other Expenses \$ 5,156.00

Funding Source: United States Department of Justice.

**SECTION 3.** That the 2012/2013 Biennial Operating Budget for 2012 be amended to provide for the following cash transfers between County funds.

**Fund Nos. /Budget Accounts** **Journal Nos.**

A. FROM: 29A390 – Alcohol Drug Addiction Mental Health 2.9 **JT1200004**  
SU514646– Alcohol Drug Addiction Mental Health Board Subsidy  
Transfer Out \$ 4,389,207.00

29A391 – Alcohol Drug Addiction Mental Health 4.8  
SU514596 - Alcohol Drug Addiction Mental Health Board Subsidy  
Transfer Out \$ 4,389,207.00

TO: 20A317 – Mental Health  
MH431056 – Mental Health Administrative  
Revenue Transfer \$ 8,778,414.00

Funding Source: Health and Human Services Levy Fund.

B. FROM: 20A400 – Youth Services **JR1201863**  
JA100214 – Youth Services-Administration  
Transfer Out \$ 98.00

TO: 29A391 – Health and Human Services Levy 4.8  
SU514240 – Youth Services HHS Subsidy  
Revenue Transfer \$ 98.00

Funding Source: Health & Human Services Levy Fund.

C. FROM: 01A001 – General Fund **JT1200003**  
SH350272 – Law Enforcement-Sheriff  
Transfer Out \$ 11,349.00

TO: 21A065 – Cleveland Safe Port  
SH456087 – Cleveland Safe Port II



Revenue Transfer                      \$                      11,349.00

Funding Source: General Fund.

**SECTION 4.** This Resolution is hereby determined to be an emergency measure and that 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 County departments, offices and agencies. 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.

**SECTION 5.** 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.

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: February 28, 2012  
Committee Assigned: Finance & Budgeting

Journal \_\_\_\_\_  
\_\_\_\_\_, 2012

# County Council of Cuyahoga County, Ohio

## Ordinance No. O2011-0056

Sponsored by: <b>Councilmember Greenspan</b>	<b>An Ordinance</b> establishing a General Fund, Fund Balance Reserve Policy and Replenishment Plan, and declaring the necessity that this Ordinance become immediately effective.
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WHEREAS, the Cuyahoga County Charter provides for the transition, effective January 1, 2011, to a county governed by an elected County Executive and an eleven member elected County Council; and,

WHEREAS, the County Council has the power to establish by ordinance a General Fund, Fund Balance Reserve Policy and Replenishment Plan; and,

WHEREAS, the County Council has, through the 2012-2013 Biennial Budget Goals, strived to achieve a goal of an unreserved fund balance of 25% (twenty-five percent) reserve balance to current year expenditure ratio of the General Fund as an undedicated General Fund, fund balance reserve; and,

WHEREAS, the County Council is desirous of replenishing the General Fund, Fund Balance Reserve should the County Council vote to use any such funds; and,

WHEREAS, a formal reserve policy and a replenishment plan is recommended by various finance and accounting professional organizations and independent bond rating agencies; and,

WHEREAS, it is recognized by the Government Accounting Standards Board and the Government Finance Officers Association that it is prudent for local government entities to establish a formal reserve policy for General Operating Funds; and,

WHEREAS, it is necessary that this Ordinance 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.

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

**SECTION 1.** The County Council hereby establishes 25% (twenty-five percent) of the General Fund as an undedicated General Fund, fund balance

reserve of the current fiscal year's ongoing budgeted operating expenditures as a General Fund, fund balance reserve.

**SECTION 2.** The reserve may only be used to stabilize revenues, mitigate a projected deficit in the current operating period, retire or defease outstanding bonds or notes of the County, fund one-time or unanticipated expenditures and pay judgments.

**SECTION 3.** If the General Fund, Fund Balance Reserve level is below the stated 25% threshold then that fund shall be replenished at the rate of 100% (one-hundred percent) of the amount utilized below the 25% threshold.

**SECTION 4.** A replenishment plan shall be submitted concurrently with any proposal that would cause the General Fund, Fund Balance Reserve to be below the 25% General Fund, Fund Balance Reserve threshold.

**SECTION 5. Effective Date.** It is necessary that this Ordinance become immediately effective in order that critical services being provided by Cuyahoga County can continue without interruption, and to continue the usual daily operation of the County. Provided that this Ordinance receives the affirmative vote of eight members of the County Council, this Ordinance shall become immediately effective upon signature of the County Executive.

**SECTION 6.** It is found and determined that all formal actions of this Council meeting and relating to the adoption of this Ordinance 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.

On a motion by \_\_\_\_\_, seconded by \_\_\_\_\_, the foregoing Ordinance was duly enacted.

Yeas:

Nays:

\_\_\_\_\_  
County Council President      Date

\_\_\_\_\_  
County Executive      Date

\_\_\_\_\_

Clerk of Council

Date

First Reading/Referred to Committee: December 6, 2011  
Committee(s) Assigned: Finance & Budgeting

Journal \_\_\_\_\_  
\_\_\_\_\_, 2011

# County Council of Cuyahoga County, Ohio

## Ordinance No. O2011-0058

Sponsored by: <b>Councilmember Greenspan</b>	<b>An Ordinance</b> establishing a Health and Human Services Levy Fund, Fund Balance Reserve Policy and Replenishment Plan, and declaring the necessity that this Ordinance become immediately effective.
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WHEREAS, the Cuyahoga County Charter provides for the transition, effective January 1, 2011, to a county governed by an elected County Executive and an eleven member elected County Council; and

WHEREAS, the County Council has the power to establish by ordinance a Health and Human Services Levy Fund Balance Reserve Policy and Replenishment Plan; and,

WHEREAS, the County Council has, through the 2012-2013 Biennial Budget Goals, indicated strived to achieve a goal of an unreserved fund balance of 15% (fifteen percent) reserve balance to current year expenditure ratio of the Health and Human Services Levy Fund as an undedicated Health and Human Services Levy Fund, fund balance reserve; and,

WHEREAS, the County Council is desirous of replenishing the Health and Human Services Levy Fund, Fund Balance Reserve should the County Council vote to use any such funds; and,

WHEREAS, a formal reserve policy and a replenishment plan is recommended by various finance and accounting professional organizations and independent bond rating agencies; and,

WHEREAS, it is recognized by the Government Accounting Standards Board and the Government Finance Officers Association that it is prudent for local government entities to establish a formal reserve policy for Health and Human Services Operating Funds; and,

WHEREAS, it is necessary that this Ordinance 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.

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

**SECTION 1.** The County Council hereby establishes 15% (fifteen percent) of the Health and Human Services Levy Fund as an undedicated Health and Human Services Levy Fund, fund balance reserve of the current fiscal year's ongoing budgeted operating expenditures as a Health and Human Services Levy Fund, fund balance reserve.

**SECTION 2.** The reserve may only be used to stabilize revenues, mitigate a projected deficit in the current operating period, retire or defease outstanding bonds or notes of the County, fund one-time or unanticipated expenditures and pay judgments.

**SECTION 3.** If the Health and Human Services Levy Fund, Fund Balance Reserve level is below the stated 15% threshold then that fund shall be replenished at the rate of 100% (one-hundred percent) of the amount utilized below the 15% threshold.

**SECTION 4.** A replenishment plan shall be submitted concurrently with any proposal that would cause the Health and Human Services Levy Fund, Fund Balance Reserve to be below the 15% Health and Human Services Levy Fund, Fund Balance Reserve threshold.

**SECTION 5. Effective Date.** It is necessary that this Ordinance become immediately effective in order that critical services being provided by Cuyahoga County can continue without interruption, and to continue the usual daily operation of the County. Provided that this Ordinance receives the affirmative vote of eight members of the County Council, this Ordinance shall become immediately effective upon signature of the County Executive.

**SECTION 6.** It is found and determined that all formal actions of this Council meeting and relating to the adoption of this Ordinance 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.

On a motion by \_\_\_\_\_, seconded by \_\_\_\_\_, the foregoing Ordinance was duly enacted.

Yeas:

Nays:

\_\_\_\_\_  
County Council President      Date

\_\_\_\_\_  
County Executive                      Date

\_\_\_\_\_  
Clerk of Council                      Date

First Reading/Referred to Committee: December 6, 2011  
Committee(s) Assigned: Finance & Budgeting

Journal \_\_\_\_\_  
\_\_\_\_\_, 2011