



**AGENDA**  
**CUYAHOGA COUNTY FINANCE & BUDGETING COMMITTEE MEETING**  
**MONDAY, MARCH 18, 2019**  
**CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS**  
**C. ELLEN CONNALLY COUNCIL CHAMBERS – 4<sup>TH</sup> FLOOR**  
**1:00 PM**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PUBLIC COMMENT**
- 4. APPROVAL OF MINUTES FROM THE MARCH 4, 2019 MEETING**
- 5. MATTERS REFERRED TO COMMITTEE**
  - a) R2019-0071: A Resolution authorizing an agreement with State of Ohio, Office of the Auditor in the amount not-to-exceed \$533,000.00 for an annual audit for Calendar Year 2018 for the period 1/1/2019 – 12/31/2019; authorizing the County Executive to execute the agreement and all other documents consistent with this Resolution; and declaring the necessity that this Resolution become immediately effective.
  - b) R2019-0072: A Resolution amending the 2018/2019 Biennial Operating Budget for 2019 by providing for establishment of a new Chart of Accounts as a result of implementing the Enterprise Resource Planning System, and declaring the necessity that this Resolution become immediately effective.
- 6. DISCUSSION**
  - a) Review of Enterprise Resource Planning (ERP) system
- 7. MISCELLANEOUS BUSINESS**

## 8. ADJOURNMENT

*\*Complimentary parking for the public is available in the attached garage at 900 Prospect. A skywalk extends from the garage to provide additional entry to the Council Chambers from the 5th floor parking level of the garage. Please see the Clerk to obtain a complimentary parking pass.*

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



## **MINUTES**

**CUYAHOGA COUNTY FINANCE & BUDGETING COMMITTEE MEETING**

**MONDAY, MARCH 4, 2019**

**CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS**

**C. ELLEN CONNALLY COUNCIL CHAMBERS – 4<sup>TH</sup> FLOOR**

**1:00 PM**

**1. CALL TO ORDER**

**Chairman Miller called the meeting to order at 1:02 p.m.**

**2. ROLL CALL**

**Mr. Miller asked Assistant Deputy Clerk Johnson to call the roll. Committee members Miller, Tuma, Gallagher, Schron, Brown and Baker were in attendance and a quorum was determined. Committee member Simon entered the meeting after the roll call was taken. Councilmember Brady was also in attendance.**

**3. PUBLIC COMMENT**

**There were no public comments given.**

**4. APPROVAL OF MINUTES FROM THE FEBRUARY 21, 2019 MEETING**

**A motion was made by Ms. Baker, seconded by Mr. Schron and approved by unanimous vote to approve the minutes from the February 21, 2019 meeting.**

**5. MATTERS REFERRED TO COMMITTEE**

- a) None

**There were no matters referred to the Committee.**

**6. DISCUSSION**

- a) Item AX from R2019-0053:

01A001 – General Fund  
LA000794 – County Law Department  
Other Expenses

BA1915062  
\$200,000.00

Increase appropriations to allow the Law Department to hire contract temporary attorneys to assist preparing documents for release in response to subpoenas and public records request. These documents have to be thoroughly screened to exclude any documents that are protected under attorney-client privilege, the work product doctrine, and HIPAA. Funding comes from the General Fund.

**Ms. Margaret Keenan, Director of the Office of Budget and Management; Mr. Jonathan McGory, Assistant Law Director; and Ms. Nora Hurley, Interim Law Director provided the Committee with a brief overview regarding an increase in appropriations to hire 11 contract temporary attorneys, the scope of work on the project, the bid process for the contract, start date for the project and possible obstacles for meeting deadlines. Discussion ensued.**

**Committee members and Councilmembers asked questions of Ms. Keenan, Mr. McGory and Ms. Hurley pertaining to the item, which they answered accordingly.**

7. MISCELLANEOUS BUSINESS

**There was no miscellaneous business.**

8. ADJOURNMENT

**With no further business to discuss, Chairman Miller adjourned the meeting at 1:22 p.m., without objection.**

# County Council of Cuyahoga County, Ohio

## Resolution No. R2019-0071

Sponsored by: <b>County Executive Budish/Fiscal Officer</b>	<b>A Resolution</b> authorizing an agreement with State of Ohio, Office of the Auditor in the amount not-to-exceed \$533,000.00 for an annual audit for Calendar Year 2018 for the period 1/1/2019 – 12/31/2019; authorizing the County Executive to execute the agreement and all other documents consistent with this Resolution; and declaring the necessity that this Resolution become immediately effective.
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WHEREAS, the County Executive/Fiscal Officer has recommended an agreement with State of Ohio, Office of the Auditor in the amount not-to-exceed \$533,000.00 for an annual audit for Calendar Year 2018 for the period of 1/1/2019 – 12/31/2019; and

WHEREAS, pursuant to Ohio Revised Code Section 117.11, the auditor of the state shall audit each public office annually; and

WHEREAS, this project is funded by the General Fund and the schedule of payments will be by monthly invoice; and

WHEREAS, it is 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 a County entity.

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

**SECTION 1.** That the Cuyahoga County Council hereby authorizes an agreement with State of Ohio, Office of the Auditor in the amount not-to-exceed \$533,000.00 for an annual audit for Calendar Year 2018 for the period of 1/1/2019 - 12/31/2019.

**SECTION 2.** That the County Executive is authorized to execute the agreement and all documents consistent with this Resolution.

**SECTION 3.** It is necessary that this Resolution become immediately effective for the usual daily operation of the County; the preservation of public peace, health and safety in the County; and the reasons set forth in the preamble. Provided that this Resolution receives the affirmative vote of at least eight members of Council, it shall take effect and be in force immediately upon the earliest occurrence of any of the

following: (1) its approval by the County Executive through signature, (2) the expiration of the time during which it may be disapproved by the County Executive under Section 3.10(6) of the Cuyahoga County Charter, or (3) its passage by at least eight members of Council after disapproval pursuant to Section 3.10(7) of the Cuyahoga County Charter. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

**SECTION 4.** 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: March 12, 2019

Committee(s) Assigned: Finance & Budgeting

Journal \_\_\_\_\_

\_\_\_\_\_, 20\_\_

# County Council of Cuyahoga County, Ohio

## Resolution No. R2019-0072

Sponsored by: <b>County Executive Budish/Fiscal Officer/Office of Budget and Management</b>	<b>A Resolution</b> amending the 2018/2019 Biennial Operating Budget for 2019 by providing for establishment of a new Chart of Accounts as a result of implementing the Enterprise Resource Planning System, and declaring the necessity that this Resolution become immediately effective.
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WHEREAS, on December 12, 2017, the Cuyahoga County Council adopted the Biennial Operating Budget and Capital Improvements Program for 2018/2019 (Resolution No. R2017-0182) establishing the 2018/2019 biennial budget for all County departments, offices and agencies; and

WHEREAS, it is necessary to adjust the Biennial Operating Budget for 2019 to reflect the new Chart of Accounts established as part of the implementation of the County's Enterprise Resource Planning System; 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.** The Cuyahoga County Council hereby amends the 2018/2019 Biennial Operating Budget for 2019 by providing for establishment of a new Chart of Accounts as a result of implementing the Enterprise Resource Planning System (attached hereto and incorporated herein as a report entitled "2019 Adopted Budget by Agency," which converts the original budget adopted by County Council to the new Chart of Accounts).

**SECTION 2.** It is necessary that this Resolution become immediately effective for the usual daily operation of the County; the preservation of public peace, health, or safety in the County; and any additional reasons set forth in the preamble. Provided that this Resolution receives the affirmative vote of at least eight members of Council, it shall take effect and be in force immediately upon the earliest occurrence of any of the following: (1) its approval by the County Executive through signature, (2) the expiration of the time during which it may be disapproved by the County Executive under Section

3.10(6) of the Cuyahoga County Charter, or (3) its passage by at least eight members of Council after disapproval pursuant to Section 3.10(7) of the Cuyahoga County Charter. Otherwise, it shall take effect and be in force from and after the earliest period allowed by law.

**SECTION 3.** 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: March 12, 2019

Committee(s) Assigned: Finance & Budgeting

Journal \_\_\_\_\_  
\_\_\_\_\_, 20\_\_



CUYAHOGA COUNTY  
2019 ADOPTED BUDGET  
BY AGENCY

ACCOUNTING UNIT	PERSONNEL SERVICES	OTHER EXPENDITURES	OTHER FINANCING USES	TOTAL BUDGETED
CUYAHOGA COUNTY - COMPANY 10				
ADAMHS BOARD				
AB200100 ADAMHS	4,138,050	56,472,722	0	60,610,772
AB205200 ADAMHS-PATHWAYS	0	738,124	0	738,124
TOTAL ADAMHS BOARD	4,138,050	57,211,446	0	61,349,496
BOARD OF DEVELOPMENTAL DISABILITIES				
DD210100 BO OF DEVELOPMENT DISABILITIES	73,300,000	112,940,330	0	186,240,330
TOTAL BOOD	73,300,000	112,940,330	0	186,240,330
BOARD OF ELECTIONS				
BE100100 ADMINISTRATION	6,986,709	1,694,706	0	8,681,415
BE100105 PRIMARY ELECTION	161,123	535,449	0	696,572
BE100115 GENERAL ELECTION	719,837	2,027,210	0	2,747,047
BE100125 ELECTRONIC VOTING CONSULTATION	0	710,078	0	710,078
TOTAL BOE	7,867,669	4,967,443	0	12,835,112
BOARD OF REVISION				
BR305100 BOARD OF REVISION BR	2,077,304	1,052,446	0	3,129,750
TOTAL BOARD OF REVISION	2,077,304	1,052,446	0	3,129,750
CLERK OF COURTS				
CC100100 CLERK OF COURTS	6,524,089	2,260,534	0	8,784,623
CC240100 CLERK OF CRTS COMPUTERIZATION	0	150,000	0	150,000
TOTAL CLRK OF CRTS	6,524,089	2,410,534	0	8,934,623
COMMON PLEAS COURT				
CP100105 JUD/GENERAL	9,308,019	15,139,737	0	24,447,756
CP100135 ARBITRATION	1,409,940	67,914	0	1,477,854
CP100150 CENTRAL SCHEDULING	8,553,593	805,400	0	9,358,993
CP100170 PROBATION	14,588,625	1,299,636	0	15,888,261
CP240100 JUD/GENERAL	997,568	0	0	997,568
CP280100 SPECIAL PROJECT II	0	550,000	0	550,000
CP285100 LEGAL RES. & COMPUTERIZATION	0	25,000	0	25,000
CP285105 URINALYSIS TESTING	0	195,586	0	195,586
CP285115 COMMUNITY BASED CORRECTIONAL	0	5,310,000	0	5,310,000
CP285130 PROBATION SUPERVISION FEES	0	744,525	0	744,525
CP320100 TASC MEDICAID FUNDS(CO)	59,657	25,020	0	84,677
CP320105 TASC HHS	464,857	90,310	0	555,167
TOTAL COMMON PLEAS	35,382,259	24,253,128	0	59,635,387
COUNTY COUNCIL				
CC100100 COUNTY COUNCIL	1,907,906	152,875	0	2,060,781
TOTAL COUNCIL	1,907,906	152,875	0	2,060,781
COURT OF APPEALS				
CA100100 COURT OF APPEALS	0	913,058	0	913,058

CUYAHOGA COUNTY  
2019 ADOPTED BUDGET  
BY AGENCY

ACCOUNTING UNIT	PERSONNEL SERVICES	OTHER EXPENDITURES	OTHER FINANCING USES	TOTAL BUDGETED
CA240100 COURT OF APPEALS SPECIAL PROJ.	0	15,000	0	15,000
TOTAL COURT APPEALS	0	928,058	0	928,058
DEVELOPMENT				
DV100100 ECONOMIC DEVELOPMENT	1,451,316	1,560,888	0	3,012,204
DV105100 COMMUNITY DEVELOP (CASINO TAX)	0	4,000,000	0	4,000,000
DV220100 DEVELOPMENT REVOLVING LOAN FUN	0	1,000,000	0	1,000,000
DV220110 ECONOMIC DEVELOPMENT FUND	88,924	1,034,480	0	1,123,404
DV220115 PROPERTY DEMOLITION FUND	94,896	2,401	0	97,297
TOTAL DEVELOPMENT	1,635,136	7,597,769	0	9,232,905
DOMESTIC RELATIONS COURT				
DR100100 DOMESTIC RELATIONS	3,591,908	1,108,297	0	4,700,205
DR100105 BUREAU OF SUPPORT	4,380,346	897,305	0	5,277,651
DR285100 DOMESTIC RELATIONS-LEGAL RES.	0	3,536	0	3,536
TOTAL DOMESTIC REL	7,972,254	2,009,138	0	9,981,392
EXECUTIVE				
EX100100 COUNTY EXECUTIVE	869,307	318,759	0	1,188,066
EX100105 COMMUNICATIONS	766,450	53,929	0	820,379
EX100115 REGIONAL COLLABRATION	262,216	3,034	0	265,250
EX100120 SUSTAINABILITY	265,680	38,091	0	303,771
TOTAL EXECUTIVE	2,163,653	413,813	0	2,577,466
FISCAL				
FS100100 ADMINISTRATION	492,626	91,523	0	584,149
FS100105 OFFICE OF BUDGET & MANAGEMENT	1,141,203	353,104	0	1,494,307
FS100110 FINANCIAL REPORTING	2,596,502	775,878	0	3,372,380
FS100125 OFFICE OF PROCURE. & DIVERSITY	1,591,529	399,550	0	1,991,079
FS100130 TREASURY MANAGEMENT	1,543,039	1,532,791	0	3,075,830
FS100140 RECORDING/CONVEYANCE	2,098,582	53,086	0	2,151,668
FS100150 TITLE ADMIN RECORDS & LICENSES	3,587,143	4,238,684	0	7,825,827
FS100155 MICROFILM	1,104,294	219,853	0	1,324,147
FS100160 GENERAL SERVICES	605,043	20,784	0	625,827
FS100165 OBM UNCATEGORIZED ACTIVITY	0	3,274,929	0	3,274,929
FS100175 OTHER STATUTORY CONTRIBUTIONS	0	74,147	0	74,147
FS100190 GENERAL (CONSUMER AFFAIRS)	738,872	36,228	0	775,100
FS100350 GENERAL FD OPERATING SUBSIDIES	0	7,200,000	15,231,005	22,431,005
FS100400 MUNICIPAL COURTS	534,583	3,115,320	0	3,649,903
FS100900 NON-DEPARTMENTAL REV/EXP	0	482,651	0	482,651
FS110100 .25% SALES TAX FUND	0	2,500,000	0	2,500,000
FS110105 GLOBAL CENTER OPERATING ACCT	0	5,400,000	0	5,400,000
FS110115 GCHI SERIES 2010 DS PLEDGE (	0	0	47,727,250	47,727,250
FS225100 NAMING RIGHTS FOR CONV. CTR.	0	188,382	0	188,382
FS235100 COUNTY LAND REUTILIZATION	0	7,000,000	0	7,000,000
FS250100 TAX COLLECTIONS	1,421,404	315,037	0	1,736,441
FS255100 E & HS LEVIES	0	3,951,961	0	3,951,961
FS255105 EHS LEVY 4.8 SUBSIDIES	0	0	124,596,535	124,596,535
FS255110 EHS LEVY 3.9 SUBSIDIES	0	71,835,659	34,961,311	106,796,970
FS290100 TAX PREPAYMENT SPECIAL INT.	230,135	195,183	0	425,318

CUYAHOGA COUNTY  
2019 ADOPTED BUDGET  
BY AGENCY

ACCOUNTING UNIT	PERSONNEL SERVICES	OTHER EXPENDITURES	OTHER FINANCING USES	TOTAL BUDGETED
FS290105 TAX CERTIFICATE ADMINISTRATION	257,638	50,000	0	307,638
FS290120 MEDICAL SALES TAX TRANSITION	0	12,000,000	0	12,000,000
FS305100 TAX ASSESS CONTRACTUAL SVCS.	6,067,832	5,675,059	0	11,742,891
FS500100 BOND RETIREMENT-GENERAL	0	29,423,250	0	29,423,250
FS500105 GATEWAY ARENA	0	1,779,458	0	1,779,458
FS500110 BROWNFIELD DEBT SERVICE	0	689,687	0	689,687
FS500115 SHAKER SQUARE SERIES 2000A	0	74,000	0	74,000
FS500120 COMMUNITY REDEVELOPMENT DEBT S	0	440,430	0	440,430
FS500125 DS - ROCK & ROLL HALL OF FAME	0	870,343	0	870,343
FS500130 DS - MEDICAL MART SERIES 2010	0	26,736,406	0	26,736,406
FS500135 DS - SERIES '13 ECON. DEV. REV	0	1,388,224	0	1,388,224
FS500140 DEBT SERVICE COUNTY HOTEL	0	20,308,344	0	20,308,344
FS500150 DS-MED MART REFUNDING SERIES 2	0	682,500	0	682,500
<b>TOTAL FISCAL</b>	<b>24,010,425</b>	<b>213,372,451</b>	<b>222,516,101</b>	<b>459,898,977</b>
<b>HEALTH AND HUMAN SERVICES</b>				
HS215100 CLIENT SUPPORT SERVICES	0	6,691,230	0	6,691,230
HS215105 CFS FOSTER CARE	0	2,337,239	0	2,337,239
HS215110 PURCH. CONGREGATE&FOSTER CARE	0	47,109,589	0	47,109,589
HS215115 ADOPTION SERVICES	0	5,514,763	0	5,514,763
HS245100 CUYAHOCA SUPP. ENFORCEMENT AG	20,063,071	21,263,588	0	41,326,659
HS255100 EHS- OFFICE OF REENTRY	512,591	1,686,766	0	2,199,357
HS255115 FAMILY JUSTICE CTR	155,322	194,678	0	350,000
HS255120 PA - HOMELESS SERVICES	454,984	8,152,388	0	8,607,372
HS255125 HUMAN SERVICES OTHER PROGRAM	316,196	2,660,498	0	2,976,694
HS260100 OFC OF THE DIRECTOR	2,055,772	12,257,356	0	14,313,128
HS260105 HUMAN RESOURCES	1,082,086	0	0	1,082,086
HS260110 INFORMATION SERVICES	4,078,159	2,578,755	0	6,656,914
HS260120 UNIVERSAL PRE-K	285,354	4,463,691	0	4,749,045
HS260130 OFFICE OF THE DIRECTOR	5,720,005	11,609,306	0	17,329,311
HS260135 TRAINING	879,426	115,198	0	994,624
HS260140 INFO. SVCS.	1,218,451	531,678	0	1,750,129
HS260145 DIRECT SVCS	38,043,206	2,632,484	0	40,675,690
HS260150 SUPPORTIVE SVCS	3,156,143	1,492,516	0	4,648,659
HS260155 FOSTER & ADOPT. PARENT	207,453	150,109	0	357,562
HS260160 VISITATION	784,491	271,599	0	1,056,090
HS260165 CONTRACTED PLACEMENTS	1,778,497	28,342	0	1,806,839
HS260170 CFS FOSTER HOME	3,514,449	113,345	0	3,627,794
HS260175 PERMANENT CUSTODY ADOPTIONS	5,221,722	179,016	0	5,400,738
HS260180 TAPESTRY SYSTEM OF CARE	499,791	3,424,417	0	3,924,208
HS260185 ADMIN SVCS - GEN'L MANAGER	1,569,625	7,532,795	0	9,102,420
HS260190 INFO SVCS.	1,196,105	24,957	0	1,221,062
HS260195 WORK FIRST SVCS	2,742,158	7,662,553	0	10,404,711
HS260200 SOUTHGATE NFSC	5,437,380	55,777	0	5,493,157
HS260205 OHIO CITY NFSC	4,431,231	623,405	0	5,054,636
HS260210 QUINCY PLACE NFSC	5,466,889	1,764,578	0	7,231,467
HS260215 VEB BLDG NFSC	21,752,115	1,606,490	0	23,358,605
HS260220 WEST SHORE NFSC	4,890,783	638,810	0	5,529,593
HS260225 CLIENT SUPPORT SVCS	6,759,332	7,363,045	0	14,122,377
HS260230 CHILDREN W/MED HANDICAP	0	1,748,013	0	1,748,013
HS260235 ADMIN SVCS	637,303	245,689	0	882,992
HS260240 EARLY START	0	1,619,301	0	1,619,301
HS260245 HEALTH & SAFETY	0	923,200	0	923,200

CUYAHOGA COUNTY  
2019 ADOPTED BUDGET  
BY AGENCY

ACCOUNTING UNIT	PERSONNEL SERVICES	OTHER EXPENDITURES	OTHER FINANCING USES	TOTAL BUDGETED
HS260250 QUALITY CHILD CARE	0	9,189,197	0	9,189,197
HS260255 OFC OF THE DIRECTOR	1,075,066	1,684,019	0	2,759,085
HS260260 MGMT SVCS.	1,016,865	213,981	0	1,230,846
HS260265 COMMUNITY PROGRAMS	0	2,241,596	0	2,241,596
HS260270 HOME SUPPORT	4,226,809	194,837	0	4,421,646
HS260275 PROTECTIVE SVCS	3,580,336	925,240	0	4,505,576
HS260290 RESOURCE & TRAINING	745,864	2,860	0	748,724
HS260295 OPTIONS PROG.	1,684,325	2,142,130	0	3,827,055
HS260300 FAMILY & CHILDREN FIRST	810,566	4,323,879	0	5,134,445
HS280100 FATHERHOOD INITIATIVE	247,492	840,053	0	1,087,545
HS300100 SOCIAL IMPACT FINANCING FUND	0	1,000,000	0	1,000,000
HS300110 EC MENTAL HEALTH	0	669,552	0	669,552
<b>TOTAL HHS</b>	<b>158,297,413</b>	<b>190,695,108</b>	<b>0</b>	<b>348,992,521</b>
<b>HUMAN RESOURCES</b>				
HR100100 ADMINISTRATION	3,645,648	404,937	0	4,050,585
HR100105 EMPLOYEE BENEFITS	0	216,000	0	216,000
HR765100 HOSPITALIZATION-SELF INSURANCE	683,230	99,469,657	0	100,152,887
HR765105 HOSPITALIZATION-REGULAR INSUR.	0	4,907,901	0	4,907,901
HR765110 HR-EMPLOYEE DEFERRALS	0	3,528,568	0	3,528,568
HR765115 SELF-INSURANCE BODD	0	19,766,978	0	19,766,978
HR765120 WELLNESS BENEFITS	86,447	566,956	0	653,403
HR765200 SELF-INSURANCE REGIONALIZATION	0	15,406,478	0	15,406,478
HR770100 WORKERS' COMPENSATION ADMIN.	508,933	2,502,587	0	3,011,520
HR770150 WORKERS' COMPENSATION CLAIMS	0	2,446,197	0	2,446,197
<b>TOTAL HUMAN RESRC</b>	<b>4,924,258</b>	<b>149,216,259</b>	<b>0</b>	<b>154,140,517</b>
<b>INFORMATION TECHNOLOGY</b>				
IT100100 IT ADMINISTRATION	1,768,459	493,212	0	2,261,671
IT100110 WEB & MULTI-MEDIA DEVELOPMENT	2,082,754	739,919	0	2,822,673
IT100130 PROJECT MANAGEMENT	494,272	0	0	494,272
IT100135 SECURITY AND DISASTER RECOVERY	694,232	660,820	0	1,355,052
IT100140 ENGINEERING SERVICES	2,584,010	2,068,660	0	4,652,670
IT100145 MAINFRAME OPERATION SERVICES	1,165,614	940,255	0	2,105,869
IT100160 USER SUPPLY	0	1,099,800	0	1,099,800
IT100165 WAN SERVICES	541,158	3,177,366	0	3,718,524
IT100180 COMMUNICATIONS SERVICES	686,493	1,393,792	0	2,080,285
IT305100 GEOGRAPH INFO SYST - REAL PROP	571,030	267,660	0	838,690
<b>TOTAL INFO TECH</b>	<b>10,588,022</b>	<b>10,841,484</b>	<b>0</b>	<b>21,429,506</b>
<b>INNOVATION</b>				
IN100100 INNOVATION AND PERFORMANCE	623,586	160,142	0	783,728
<b>TOTAL INNOVATION</b>	<b>623,586</b>	<b>160,142</b>	<b>0</b>	<b>783,728</b>
<b>INSPECTOR GENERAL</b>				
IG100100 INSPECTOR GENERAL	835,857	71,793	0	907,650
IG285100 INSPECTOR GENERAL VENDOR FEES	15,445	20,144	0	35,589
<b>TOTAL INSPECT GEN</b>	<b>851,302</b>	<b>91,937</b>	<b>0</b>	<b>943,239</b>

CUYAHOGA COUNTY  
2019 ADOPTED BUDGET  
BY AGENCY

ACCOUNTING UNIT	PERSONNEL SERVICES	OTHER EXPENDITURES	OTHER FINANCING USES	TOTAL BUDGETED
IA100100 INTERNAL AUDIT	694,658	55,480	0	750,138
TOTAL INTERN AUDIT	694,658	55,480	0	750,138
JC100100 JUVENILE COURT				
JC100100 ADMINISTRATIVE	4,026,523	3,066,971	0	7,093,494
JC100105 LEGAL	6,659,455	2,779,595	0	9,439,050
JC100110 CHILD SUPPORT	3,487,232	1,021,772	0	4,509,004
JC100115 DETENTION CENTER	11,904,169	3,046,368	0	14,950,537
JC240100 ADJ ALTERNATIVE DISP. RES	0	34,520	0	34,520
JC255100 LEGAL	1,053,193	2,572,124	0	3,625,317
JC255105 COMMUNITY SOCIAL	8,687,100	2,065,420	0	10,752,520
JC255110 DETENTION CENTER - SPECIAL REV	991,128	3,131,189	0	4,122,317
JC285100 RESIDENTIAL TITLE	0	1,008,265	0	1,008,265
JC285105 ADMINISTRATION TITLE IV	0	152,583	0	152,583
JC285110 LEGAL COMPUTERIZATION	0	113,953	0	113,953
JC285115 COMPUTERIZED LEGAL RESEARCH	0	26,077	0	26,077
TOTAL JUVENILE CRT	36,808,800	19,018,837	0	55,827,637
LW100100 LAW DEPARTMENT				
LW100100 LAW DEPARTMENT	2,023,835	246,737	0	2,270,572
LW100125 RISK SELF-INSURANCE	0	521,932	0	521,932
TOTAL LAW DEPT	2,023,835	768,669	0	2,792,504
LL285100 LAW LIBRARY				
LL285100 LAW LIBRARY BOARD	280,724	179,181	0	459,905
TOTAL LAW LIBRARY	280,724	179,181	0	459,905
ME100100 MEDICAL EXAMINER				
ME100100 MEDICAL EXAMINER-OPERATIONS	4,319,971	2,244,557	0	6,564,528
ME105105 CORONER'S LAB	573,733	1,089,221	0	1,662,954
ME285100 FORENSIC SCIENCE LAB	4,661,902	796,705	0	5,458,607
TOTAL MEDICAL EXAM	9,555,606	4,130,483	0	13,686,089
PR100100 PERSONNEL REVIEW COMMISSION				
PR100100 PERSONNEL REVIEW COMMISSION	1,787,832	114,355	0	1,902,187
TOTAL PERS RVW COMM	1,787,832	114,355	0	1,902,187
PC100100 PLANNING COMMISSION				
PC100100 CPC ADMINISTRATION	1,664,135	161,102	0	1,825,237
TOTAL PLANNING COM	1,664,135	161,102	0	1,825,237
PB100100 PROBATE COURT				
PB100100 PROBATE COURT	5,269,104	1,297,832	0	6,566,936
PB240100 PROBATE COURT SPECIAL PRJ	0	58,162	0	58,162
PB240105 PROBATE CRT DISPUTE RES PRG	41,814	3,090	0	44,904
PB240110 PROBATE COURT-CONDUCT OF BUS.	0	321	0	321

CUYAHOGA COUNTY  
2019 ADOPTED BUDGET  
BY AGENCY

ACCOUNTING UNIT	PERSONNEL SERVICES	OTHER EXPENDITURES	OTHER FINANCING USES	TOTAL BUDGETED
PB240115 PROBATE CRT (CLRK) COMPUT. FUND	141,518	368,748	0	510,266
PB285120 INDIGENT GUARDIANSHIP	0	206,318	0	206,318
PB300125 DOMESTIC VIOLENCE	0	249,000	0	249,000
<b>TOTAL PROBATE CRT</b>	<b>5,452,436</b>	<b>2,183,471</b>	<b>0</b>	<b>7,635,907</b>
<b>PROSECUTOR</b>				
PS100100 GENERAL OFFICE	22,110,077	3,541,011	0	26,251,088
PS100105 CHILD SUPPORT	3,372,190	590,479	0	3,962,669
PS100110 CHILDREN & FAMILY SERVICES	2,731,650	128,828	0	2,860,478
PS250100 DELINQ TAX&ASSESSMENT COLLECT	1,708,107	2,086,091	0	3,794,198
PS250105 DELINQ TAX&ASSESS-HARDEST HIT	695,386	1,294,322	0	1,989,708
<b>TOTAL PROSECUTOR</b>	<b>31,217,410</b>	<b>7,640,731</b>	<b>0</b>	<b>38,858,141</b>
<b>PUBLIC DEFENDER</b>				
PD100100 PUBLIC DEFENDER	11,086,982	1,384,943	0	12,471,925
PD255100 PUBLIC DEFENDER EHS	177,456	0	0	177,456
PD285100 PUBLIC DEFENDER - CLEVELAND MUNICIPAL	1,568,172	378,575	0	1,946,747
<b>TOTAL PUB DEFENDER</b>	<b>12,832,610</b>	<b>1,763,518</b>	<b>0</b>	<b>14,596,128</b>
<b>PUBLIC SAFETY &amp; JUSTICE SERV</b>				
PJ100100 JUSTICE AFFAIRS ADMINISTRATION	1,102,268	256,196	0	1,359,064
PJ100105 PUBLIC SAFETY GRANTS ADMIN	235,695	477,539	0	713,234
PJ100110 FUSION CENTER	124,985	39,808	0	164,793
PJ100115 CECOMS	334,335	168,371	0	502,706
PJ280100 EMERGENCY MANAGEMENT	830,441	629,940	0	1,460,381
PJ280105 WIRELESS 9-1-1 GOV. ASSIST.	1,581,497	2,454,216	0	4,035,713
PJ325100 WITNESS VICTIM HES	1,283,180	666,960	0	1,950,140
PJ710100 CUYAHOGA REG INFO SYSTEM	318,502	804,930	0	1,123,432
<b>TOTAL PUB SAFETY</b>	<b>5,810,903</b>	<b>5,498,560</b>	<b>0</b>	<b>11,309,463</b>
<b>PUBLIC WORKS</b>				
PW100100 PROPERTY MANAGEMENT	217,549	905,910	0	1,123,459
PW100105 ARCHIVES	381,756	784,440	0	1,166,196
PW100110 COUNTY HEADQUARTERS	0	8,498,358	0	8,498,358
PW110100 COUNTY HOTEL OPERATING	0	567,316	0	567,316
PW270100 ADMINISTRATION	5,478,204	10,438,682	0	15,916,886
PW270165 MAINTENANCE ENGINEER	3,810,902	1,883,974	0	5,694,876
PW270200 ROAD CAPITAL IMPROVEMENTS	0	4,622,461	0	4,622,461
PW270205 R & B REGISTRATION TAX	0	21,262,726	0	21,262,726
PW280100 DOG & KENNEL	1,146,016	952,673	0	2,098,689
PW280105 DICK GODDARD BEST FRIENDS FUND	0	134,729	0	134,729
PW700100 COUNTY AIRPORT	741,416	863,302	0	1,604,718
PW705100 COUNTY PARKING GARAGE	399,806	3,457,441	0	3,857,247
PW715100 SANITARY DISTRICTS	0	23,960,570	0	23,960,570
PW715200 SANITARY OPERATING	11,101,832	9,816,940	0	20,918,772
PW715300 SANITARY DEBT SERVICE	0	323,050	0	323,050
PW750100 CENTRALIZED CUSTODIAL SERVICES	20,053,438	18,744,836	0	38,798,274
PW755100 COUNTY GARAGE	508,521	708,670	0	1,217,191
PW775100 POSTAGE (AS OF 6/30/06)	632,530	759,661	0	1,392,191
PW780100 FAST COPIER	308,382	1,854,649	0	2,363,031

CUYAHOGA COUNTY  
 2019 ADOPTED BUDGET  
 BY AGENCY

ACCOUNTING UNIT	PERSONNEL SERVICES	OTHER EXPENDITURES	OTHER FINANCING USES	TOTAL BUDGETED
TOTAL PUBLIC WORKS	44,980,352	110,540,388	0	155,520,740
SHERIFF				
SE100115 LAW ENFORCEMENT - SHERRIFF	19,017,693	1,607,058	0	20,624,751
SE100140 JAIL OPERATIONS	52,777,281	17,246,595	0	70,023,876
SE100185 SHERIFF OPERATIONS	5,153,460	576,775	0	5,730,235
SE100190 EUCLID JAIL	2,064,502	119,835	0	2,184,337
SE280100 MENTAL HEALTH SERVICES HES	1,430,153	604,162	0	2,034,315
SE285110 CARRYING CONCEALED WEAPON APPL	122,289	73,854	0	196,143
SE750100 CENTRAL SECURITY SERV-SHERIFF	10,334,765	902,439	0	11,237,204
TOTAL SHERIFF	90,900,143	21,130,718	0	112,030,861
SOLDIERS AND SAILORS MONUMENT				
SS100100 SOLDIERS AND SAILORS MONUMENT	186,442	29,116	0	216,218
TOTAL SOLD+SAIL MON	186,442	29,776	0	216,218
SOLID WASTE MANAGEMENT DISTRICT				
SW310100 DISTRICT ADMIN	612,762	412,500	0	1,025,262
SW310110 DISTRICT BD OF HEALTH	0	230,000	0	230,000
SW310115 SOLID WASTE CONVENIENCE CENTER	0	632,400	0	632,400
SW310120 SOLID WASTE PLAN UPDATE	0	1,200	0	1,200
SW310125 SOLID WASTE GRANT TO MUNICIPAL	0	200,000	0	200,000
TOTAL SOLID WASTE	612,762	1,486,100	0	2,098,862
VETERANS SERVICE COMMISSION				
VC100100 VETERANS SERVICE COMMISSION	2,521,715	4,378,623	0	6,900,338
TOTAL VETERANS SVC	2,521,715	4,378,623	0	6,900,338
WORKFORCE DEVELOPMENT				
WF255100 EDUCATIONAL ASSISTANCE	0	1,000,000	0	1,000,000
WF260110 WF INNOVATION & OPPORTUNITIES	1,079,975	10,823,111	0	11,903,086
TOTAL WRKFORCE DEV	1,079,975	11,823,111	0	12,903,086
TOTAL CUYAHOGA COUNTY	590,673,664	969,217,464	222,516,101	1,782,407,229

CUYAHOGA COUNTY  
 2019 ADOPTED BUDGET  
 BY AGENCY

ACCOUNTING UNIT	PERSONNEL SERVICES	OTHER EXPENDITURES	OTHER FINANCING USES	TOTAL BUDGETED
SOIL & WATER CONSERVATION DIST				
SC950100 SOIL & WATER CONSERVATION	934,428	192,500	0	1,126,928
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TOTAL SOIL & WATER	934,428	192,500	0	1,126,928
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TO: Members of County Council  
FROM: Maggie Keenan, Office of Budget and Management  
CC: Dennis Kennedy, Fiscal Office; Jeanne Schmotzer, Clerk of Council; Trevor McAleer, Council Staff; OBM Staff  
DATE: February 21, 2019  
RE: Chart of Accounts

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As Council is aware, the Fiscal Office is in the process of implementing the new Enterprise Resource Planning (ERP) system, which involves transitioning from the existing financial system FAMIS to the new Lawson system. As part of this process, the Fiscal Office has established a new Chart of Accounts. The new Chart of Accounts differs slightly from the existing one by consolidating subfunds, realigning subfunds to the proper CAFR fund, and renaming accounts whose current names no longer accurately reflect the financial activity they capture. **The new Chart of Accounts is scheduled to go into effect with the G/L Go Live in March 2019.**

The lowest level of reporting in the existing chart of accounts is called an **Index Code**. Index codes typically refer to smaller agencies and departments (e.g. Council has only one index code: CN017004) and divisions within larger agencies and departments (e.g. OBM, a division of the Fiscal Office: FS109629). Most agencies and departments have more than one index code. This enhances transparency and allows for ease of reporting. **Council approves appropriation levels at the index code level.**

Within index codes, financial activity is segregated by revenue and expenditure classifications currently referred to as **subobjects**, **objects**, and **characters**. Currently there are only two characters: Personnel and Other Expenses. **Council approves appropriation levels as the character level.** The budget is entered into the financial system and edited, however, at the object level. Objects provide more detail than characters. Within the Personnel character, there are two objects: Salaries (010) and Benefits (015). **To transfer appropriation from one object to another, OBM approval is required.** Subobjects are the lowest level at which activities are reported. Subobjects of the Salaries object include, for example, regular salaries (0030) and union salaries (0060). The budget is not edited at the subobject level; this means that if \$100,000 is allocated to Salaries (010), agencies need not seek approval to spend the funds on overtime instead of regular earnings provided they do not exceed the \$100,000 allocation.

**The new chart of accounts has three summary accounts: Personnel Services, Other Expenditures, and Other Financing Uses.** New summary accounts (currently objects) and (subaccounts) (formerly subobjects) have been created that more clearly defines activities, but for the most part this mirrors what is currently in place.

The most noticeable change to the Chart of Accounts is that all the index codes – referred to as Accounting Units in Lawson – have changed. The index code is highlighted on the attached Fiscal Agenda from January 8<sup>th</sup>. The new accounting units have the same format: two alpha characters followed by six numeric characters. A notable change – and benefit – in the new accounting units is that the first three numeric characters denote the fund.

Council's new accounting unit is CN100100. The CN denotes Council, the first 100 indicates that this accounting unit is in the General Fund, and the final three characters are unique.

The new Chart of Accounts includes three Companies: Cuyahoga County, Solid Waste District, and the Board of Health. As Council is aware, the Board of Health is a separate entity that does not require Council approval for spending authority.

Attached please find a report that details the Original Adopted 2019 Budget by Accounting Unit and by Character. This report mirrors in format the resolution prepared by OBM for Council every two years (also attached).

**The 2019 Biennial Budget in the originally adopted resolution totals \$1,722,184,661.**

**The 2019 Biennial Budget in the Lawson report, excluding ADAMHS (top of page one) also totals \$1,722,184,661.**

Also attached is a report generated from Lawson that summarizes the 2019 Original Adopted Budget by zone (i.e. fund). This may helpful for you as some of the fund totals have changed due to the realigning of accounts. The originally adopted 2019 Budget for the General Fund (including 0.25%) totaled \$438.7 million. The General Fund budget on the Lawson report (again, including 0.25%) totals \$448.4 million. Part of the change is the inclusion of the Certificate of Title Fund and the Planning Commission in the General Fund; these are currently special revenue funds.

Finally, I am attaching the most recent mapping spreadsheet, which details the current index codes (green) and their corresponding accounting units (orange).

Given that the originally adopted budget was adopted using the old index codes and only two characters, OBM requests that Council approve – by way of the attached resolution – the new Chart of Accounts.

As always, if you have any questions, please do not hesitate to contact me. Thank you for your consideration and your patience as we work through this exciting project!