

County Council of Cuyahoga County, Ohio

Resolution No. R2017-0172

Sponsored by: County Executive Budish/Fiscal Officer/Office of Budget and Management	A Resolution amending the 2016/2017 Biennial Operating Budget for 2017 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; amending Resolution No. R2017-0153 dated 9/12/2017 to reconcile appropriations for 2017; and declaring the necessity that this Resolution become immediately effective.
---	--

WHEREAS, on December 8, 2015, the Cuyahoga County Council adopted the Biennial Operating Budget and Capital Improvements Program for 2016/2017 (Resolution No. R2015-0209) establishing the 2016/2017 biennial budget for all County departments, offices and agencies; and

WHEREAS, on December 28, 2016, the Cuyahoga County Council adopted the 2016/2017 Biennial Operating Budget and Capital Improvements Program Update for 2017 (Resolution No. R2016-0216) establishing the 2017 biennial budget update for all County departments, offices and agencies; and

WHEREAS, it is necessary to adjust the Biennial Operating Budget for 2017 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 2016/2017 Biennial Operating Budget for 2017 be amended to provide for the following additional appropriation increases and decreases:

<u>Fund Nos./Budget Accounts</u>	<u>Journal Nos.</u>
A. 20AA05 – Law Enforcement CPT	BA1701535
SH456616 – Law Enforcement CPT	
Other Expenses	\$ 15,000.00

The Sheriff’s Department is requesting an increase in Law Enforcement Continuing Professional Training (CPT) index to allow for required law enforcement training to be expensed. Revenue in the amount of \$59,400.00 (RR1705687) has been received to offset these expenses. The source of funding comes from the Attorney General’s Office for Ohio Peace Officer Association (OPTA) training for county deputies.

B. 21A136 – Senior Transportation Consult.	BA1703027
CP758714 – Senior Transportation Consult.	
Other Expenses	\$ (19,000.42)
21A167 – Elderly Friendly Communities	
CP756577 – Elderly Friendly Communities	
Personal Services	\$ (16,839.84)
21A824 – Senior Transport – Community Vision Council	
CP756601 – Senior Transport – Community Vision Council	
Personal Services	\$ (65,064.69)
Other Expenses	\$ (534,485.29)
21A829 – Ohio Coordination Program	
CP755801 – Ohio Coordination Program – Senior Transport	
Other Expenses	\$ (11,041.02)
21A925 – Cuyahoga Towpath Trail Cap Improvement	
CP756007 – Cuyahoga Towpath Trail Cap Improvement	
Capital Outlays	\$ (1,900,000.00)

Decrease in appropriation of grants that expired nine (9) or more years ago in preparation to transfer the remaining cash balances out of the funds and close out the grants. The grants were awarded between 2005 and 2008.

C. 21A895 – DOL Manufacturing Access to Growth and Innovation	BA1712187
WI751651 – DOL Manufacturing Access to Growth and Innovation	
Personal Services	\$ (89,982.10)
Other Expenses	\$ (446,537.24)

The Office of Budget and Management requests reduction to remove appropriation to complete grant close out. The grant was established in February 2007 of which 76.6% was expended to date. The grant was awarded by the United States Department of Labor.

D.	30A922 – 2015 Excise Tax Debt Service		BA1712191
	DS040196 – 2015 Excise Tax Debt Service		
	Other Expenses	\$	6,976,650.00

Appropriation is requested to record debt service on the Excise Tax Revenue Bonds. Funding for the Excise Tax Revenue bonds comes from the collections of excise taxes on cigarettes, beer, wine, alcohol, and mixed drinks in Cuyahoga County.

E.	20D450 – 2015 Excise Tax		BA1712192
	DS040212 – Excise Tax Improvements		
	Other Expenses	\$	10,842,286.02

Additional appropriation is requested in the 2015 Excise Tax Improvements to fund the payment of excise taxes from the facilities improvement fund held at the trustee to the City of Cleveland and Gateway Development Corporation. The facilities improvements fund represents the excess of excise taxes collected after debt service is paid. Funding for the 2015 Excise Tax fund comes from taxes on cigarettes, alcohol, beer, wine, and mixed drinks in Cuyahoga County.

F.	24A635 – EC – Invest in Children - PA		BA1712193
	EC451500 – UPK 2.0		
	Other Expenses	\$	702,500.00

The Office of Budget and Management on behalf of Early Childhood – Invest in Children requests to appropriate a disbursement of grant funds held in donor advised fund by the Cleveland Foundation, ‘High Quality Pre-K Education Fund for UPK 2.0 Providers’. The Foundation holds grant funds awarded by private entities for the UPK program and disburses funds on request.

G.	30A902 – Voted Justice Center 3 rd Series Escrow Acct.		BA1712194
	DS111112 – Voted Justice Center 3 rd Ser Refd Escrow		
	Other Expenses	\$	837.08

The Office of Budget and Management requests appropriation to facilitate cash transfer (JT1712190) of unused debt service funds left from Justice Center construction bonds.

H.	30A903 – Unvoted Justice Center Bond 1975-1 Escrow Ac		BA1712195
	DS100099 – Unvoted 1975-1 Justice Center		
	Other Expenses	\$	12,193.75

The Office of Budget and Management requests appropriation to facilitate cash transfer (JT1712190) of unused debt service funds left from Justice Center construction bonds.

I.	30A904 – Unvoted Off St. Park. Facility Bond Escrow Account		BA1712196
	DS124909 – Unvoted Off St Park Facility Escrow Acct		
	Other Expenses	\$	1,087.50

The Office of Budget and Management requests appropriation to facilitate cash transfer (JT1712190) of unused debt service funds left from Justice Center construction bonds.

J.	01A001 – General Fund		BA1715124
	JA100354 – Justice Affairs - CECOMS		
	Other Expenses	\$	(60,000.00)

Requesting an appropriation reduction to remove funding that was allocated for the Text 911 implementation which will not be utilized. Public Safety and Justice Services has found a countywide solution which is web-based and there is no cost involved. Initially, Public Safety and Justice Services was allocated \$100,000.00, whereas \$40,000.00 will be utilized to procure 911 system hardware which is a one-time upfront cost. This project is funded by the General Fund.

K.	24A510 – Work & Training Admin		BA1715126
	WT137315 – Work First Services		
	Other Expenses	\$	(310,230.06)

The Office of Budget and Management requests to remove excess appropriation associated with expired contracts within unused account WT137315 that have been decertified in compliance with the County Code Section 701.08 E. The funding source is Public Assistance Funds.

L.	01A001 – General Fund		BA1715127
	DR391052 – Domestic Relations		
	Other Expenses	\$	(540.00)

The Office of Budget and Management requests to remove excess appropriation associated with expired contracts within unused account DR391052 that have been decertified in compliance with County Code Section 701.08 E. The funding source is the General Fund.

SECTION 2. That the 2016/2017 Biennial Operating Budget for 2017 be amended to provide for the following appropriation transfer:

<u>Fund Nos./Budget Accounts</u>			<u>Journal Nos.</u>
A.	FROM: 20A303 – Children Services Fund		BA1701536
	CF134023 – Adoption Services		
	Other Expenses	\$	685,300.00
	TO: 20A303 – Children Services Fund		
	CF134015 – Client Supportive Services		
	Other Expenses	\$	685,300.00

DCFS request to realign \$685,300.00 from CF134023-050 to CF134015-050 to cover emergency services contract amendments (furniture - \$75,000 and clothing - \$115,000) and to cover an increase in kinship daycare costs (\$495,300.00).

SECTION 3. That the 2016/2017 Biennial Operating Budget for 2017 be amended to provide for the following cash transfers between County funds:

Fund Nos./Budget Accounts

Journal Nos.

A. FROM: 21A136 – Senior Transportation Consultant			JT1700116
CP758714 – Senior Transportation Consultant			
Transfer Out	\$	618.60	
TO: 20A307 – County Planning Commission			
CP522110 – CPC - Administration			
Revenue Transfer	\$	618.60	

An operating transfer to account for the residual cash in the Senior Transport Consultant Grant that was established in November 2001 that was 99.7% expended to date. This will permit the grant to close.

B. FROM: 21A167 – Elder Friendly Communities			JT1700117
CP756577 – Elder Friendly Communities			
Transfer Out	\$	30,233.98	
TO: 20A307 – County Planning Commission			
CP522110 – County Planning Commission-Administration			
Revenue Transfer	\$	30,233.98	

An operating transfer to account for the residual cash in the Elder Friendly Communities Grant that was established in July 2003 that was 80.4% expended to date. This will permit the grant to close.

C. FROM: 28W038 – WF Innovation & Opportunities Act			JT1700119
WI150904 – WF Innovation & Opportunities Act			
Transfer Out	\$	1,304.82	
TO: 21A895 – DOL Manufac. Access to Growth & Innovation			
WI751651 – DOL Manufac. Access to Growth & Innovation			
Revenue Transfer	\$	1,304.82	

An operating transfer to properly fund the Department of Labor Manufacturing Access to Growth and Innovation Grant that was established in February 2007 that was 76.7% expended to date. The transfer is needed since not all expenses were properly drawn down from the funding source leaving a negative cash balance. Funding was from the United States Department of Labor.

D. FROM: 30A902 – Voted Jus. Center 3 rd Series Escrow Acct.			JT1712190
DS111112 – Voted Just Center 3 rd Ser Refd Escrow			
Transfer Out	\$	837.08	
30A903 – Unvoted Just. Center Bond 1975-1 Escrow Acct			
DS100099 – Unvoted 1975-1 Justice Center			
Transfer Out	\$	12,193.75	
30A904 – Unvoted Off St. Park Facility Bond Escrow Ac			
DS124909 – Unvoted Off St Park Facility Escrow Acct			
Transfer Out	\$	1,087.50	

TO: 30A916 – Debt Service–Series ’13 Econ. Dev. Revenue Bonds
 DS039198 – Series 2013A Steelyard Commons Debt S.F.
 Revenue Transfer \$ 14,118.33

This transfer would move excess debt service funds not needed related to the Justice Center Construction in 1975, to debt service for Steelyard Commons.

E. FROM: 01A001 – General Fund **JT1713709**
 SU514885 – Regional Crime Lab GF Subsidy
 Transfer Out \$ 1,949,107.00

TO: 20A076 – Cuyahoga County Regional Forensic Science Lab SR
 CR180265 – Cuyahoga County Regional Forensic Science Lab SR
 Revenue Transfer \$ 1,949,107.00

The Office of Budget and Management is requesting an operating transfer for \$1,949,107.00. This is to provide the remaining 50% of the budgeted General Fund subsidy to the Medical Examiner’s Regional Forensic Science Lab account which was completed on the Fiscal Agenda from June 27, 2017 (JT1713682). The total budget for the subsidy in 2017 is \$3,898,214. Funding is provided by the General Fund covering the period 1/1/17 through 12/31/17.

F. FROM: 29A391 – Health & Human Services Levy 4.8 **JT1717072**
 SU514281 – Office of Homeless Services Subsidy
 Transfer Out \$ 1,536,109.50

TO: 24A641 – Public Assistance – Homeless Services
 HS158097 – Public Assistance– Homeless Services
 Revenue Transfer \$ 1,536,109.50

A cash transfer is requested to pay the third quarter subsidy for the Homeless Services program. Funding comes from the Health and Human Services Levy.

SECTION 4. That items approved in Resolution No. R2017-0153 dated September 12, 2017 be amended as follows to reconcile appropriations for 2017 in the County’s financial system:

Resolution No. R2017-0153 dated 9/12/2017:

Original Item – Section 3

Fund Nos./Budget Accounts

Journal Nos.

A. FROM: 20A195 – Self-Insurance Regionalization **JT1701508**
 HR499087 – Self-Insurance Regionalization
 Transfer Out \$ 2,200,000.00

TO: 20A196 – Self-Insurance Developmental Disabilities
 HR – Self-Insurance Developmental Disabilities
 Revenue Transfer \$ 2,200,000.00

To transfer the Board of Developmental Disabilities benefits reserve into the correct sub-fund. Funding comes from charges to employees and entities for health insurance premiums.

Corrected Item – Section 3

<u>Fund Nos./Budget Accounts</u>	<u>Journal Nos.</u>
A. FROM: 20A195 – Self-Insurance Regionalization	JT1701508
HR499087 – Self-Insurance Regionalization	
Transfer Out	\$ 2,200,000.00
TO: 20A196 – Self-Insurance Developmental Disabilities	
HR499095 – Self-Insurance Developmental Disabilities	
Revenue Transfer	\$ 2,200,000.00

To transfer the Board of Developmental Disabilities benefits reserve into the correct sub-fund. Funding comes from charges to employees and entities for health insurance premiums.

[Document No. JT1701508 was approved by Council on Resolution No. R2017-0153 dated September 12, 2017. This request would correct the Index Code only and make no other changes.]

Resolution No. R2017-0153 dated 9/12/2017:

Original Item – Section 3

<u>Fund Nos./Budget Accounts</u>	<u>Journal Nos.</u>
E. FROM: 40A069 – Capital Projects	JT1707693
CC767327 – Jail I Kitchen Replacement – Justice Center	
Transfer Out	\$ 147,409.27
40A099 – Maintenance Projects	
CC768291 – Cleveland Municipal Court 3A Expansion	
Revenue Transfer	\$ 142,932.09
TO: 40A069 – Capital Projects	
CC768390 – JC Perimeter Security, Keying & ADA Parking	
Revenue Transfer	\$ 228,589.64
40A069 – Capital Projects	
CC768382 – J.C. Fire Protection Upgrades	
Revenue Transfer	\$ 4,834.38
40A069 – Capital Projects	
CC769174 – Domestic Relations Court Renovations	
Revenue Transfer	\$ 36,617.12

40A099 – Maintenance Projects		
CC768119 – Countywide Carpeting		
Revenue Transfer	\$	18,300.22

This cash transfer is part of the Office of Budget and Management’s process of closing out old capital projects as well as moving cash to active projects that have negative cash balances. The Jail 1 Kitchen Replacement Project was set up in 2007 where 98.13% of the original appropriations were expended. The Jail 1 Kitchen Replacement Project was funded by bond proceeds on various dates totaling \$7,900,000.00. The Cleveland Muni Court 3A Expansion Project was set up in 2013 where 50% of the original appropriations were expended. The Cleveland Muni Court 3A Expansion Project was originally funded by the Capital Improvement General Fund Subsidy in December 2014. The City of Cleveland reimbursed the County’s \$142,932.09 in December 2016, thus leaving a surplus in this project.

Corrected Item – Section 3

<u>Fund Nos./Budget Accounts</u>		<u>Journal Nos.</u>
E. FROM: 40A069 – Capital Projects		JT1707693
CC767327 – Jail I Kitchen Replacement – Justice Center		
Transfer Out	\$	147,409.27
40A099 – Maintenance Projects		
CC768291 – Cleveland Municipal Court 3A Expansion		
Transfer Out	\$	142,932.09
TO: 40A069 – Capital Projects		
CC768390 – JC Perimeter Security, Keying & ADA Parking		
Revenue Transfer	\$	228,589.64
40A069 – Capital Projects		
CC768382 – J.C. Fire Protection Upgrades		
Revenue Transfer	\$	4,834.38
40A069 – Capital Projects		
CC769174 – Domestic Relations Court Renovations		
Revenue Transfer	\$	38,617.12
40A099 – Maintenance Projects		
CC768119 – Countywide Carpeting		
Revenue Transfer	\$	18,300.22

This cash transfer is part of the Office of Budget and Management’s process of closing out old capital projects as well as moving cash to active projects that have negative cash balances. The Jail 1 Kitchen Replacement Project was set up in 2007 where 98.13% of the original appropriations were expended. The Jail 1 Kitchen Replacement Project was funded by bond proceeds on various dates totaling \$7,900,000.00. The Cleveland Muni Court 3A Expansion Project was set up in 2013 where 50% of the original appropriations were expended. The Cleveland Muni Court 3A Expansion Project was originally funded by the Capital

