

County Council of Cuyahoga County, Ohio

Resolution No. R2020-0041

Sponsored by: County Executive Budish/Fiscal Officer/Office of Budget and Management	A Resolution amending the 2020/2021 Biennial Operating Budget for 2020 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, to meet the budgetary needs of various County departments, offices and agencies; amending Resolution No. R2020-0030 dated 1/28/2020 to reconcile appropriations for 2020; and declaring the necessity that this Resolution become immediately effective.
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WHEREAS, on December 10, 2019, the Cuyahoga County Council adopted the Biennial Operating Budget and Capital Improvements Program for 2020/2021 (Resolution No. R2019-0224) establishing the 2020/2021 biennial budget for all County departments, offices and agencies; and

WHEREAS, it is necessary to adjust the Biennial Operating Budget for 2020 to reflect budgetary funding increases, funding reductions, to transfer budget appropriations and to transfer cash between budgetary funds, to accommodate the operational needs of certain County departments, offices and agencies; and

WHEREAS, on March 26, 2019, County Council adopted Resolution No. R2019-0072 establishing a new Chart of Accounts as a result of implementing the Enterprise Resource Planning System.

WHEREAS, final implementation of the Enterprise Resource Planning System has not yet occurred; therefore, it is necessary to reflect the 2020/2021 Biennial Operating Budget and Capital Improvements Program adjustments for 2020 using the Old Chart of Accounts from the current system of record, FAMIS, and the new Lawson Chart of Accounts approved by Council.

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 2020/2021 Biennial Operating Budget for 2020 be amended to provide for the following additional appropriation increases and decreases:

Fund Nos./Budget Accounts

A. Sanitary Engineer		
PW715100 – Sanitary Districts		
Other Expenses	\$	150,000.00

The appropriation request would allow for a cash transfer to repay project costs incurred by the County in prior years for sanitary sewer projects located within sewer district 14, to be repaid with annual payments through 2024. Funding comes from fees from participating municipalities. The cash transfer is also on this fiscal agenda. The cash balance in the fund was \$2,923,920 as of December 31, 2019.

B. Other Health and Safety		
PJ280165 – Public Safe Health & Safe Grant		
Other Expenses	\$	1,500.00

Public Safety and Justice Services is requesting additional appropriation for the Alliance for HOPE International Camp HOPE America Readiness Award, \$1,500. The award is funded by Camp Hope America for the period of January 1, 2020 to December 31, 2020. This is a continuation award (JA758482) for Cuyahoga County which has been funded since March 1, 2018. The approval to apply and receive this award took place on January 13, 2020, CON2020-05. Funds will be used to send three representatives to the mandatory Annual Family Justice Center Conference in San Diego, CA and to prepare Cuyahoga county to run Camp HOPE in Cuyahoga County in the summer of 2020. Funds in the amount of \$1,500 will be received by end of first quarter 2020. There is no cash match requirement and has a cash balance of \$5,532.19 as of January 23, 2020.

C. General Fund		
HR100100 – Administration		
Other Expenses	\$	100,000.00

Human Resources is requesting additional appropriation to fund contracts for temporary records management, search firm for Chief HR Officer, and classification and compensation analysis. Funding comes from the General Fund.

D. Maintenance Garage		
PW755100 – Maintenance Garage		
Other Expenses	\$	900,000.00

Additional appropriation is requested by the Department of Public Works for anticipated 2020 contractual expenses. The contracts are for various fuel contracts and the auto supply contract associated with the consolidated Harvard garage. Contract expenditures are recovered from user departments via a monthly chargeback, and it is anticipated that approximately \$160,000 in

encumbrances will be released later in the year. There are sufficient funds available in this subfund; the cash balance as of January 31, 2020 was \$1,004,274.

E. Capital Projects

IT600100 – Technology Capital Projects		
Other Expenses	\$	70,370.00

Information and Technology is requesting additional appropriation for the ERP to amend contracts for new department order for Integrated Precision Systems (\$70,370). These contracts/department orders are funded by the ERP Capital Projects Fund. The cash balance is currently \$935,409.43

F. Real Estate Assessment

BR305100 – Board of Revision BR		
Personal Services	\$	16,605.00

To increase appropriations in the Board of Revision to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the Board of Revision comes from tax assessments of real property.

G. General Fund

FS100130 – Treasury Management		
Personal Services	\$	19,965.94

To increase appropriations in the Treasury Management to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the Treasury Management comes from the General Fund.

H. Delinquent Real Estate Assess.

FS250100 – Tax Collections		
Personal Services	\$	23,779.00

To increase appropriations in the Treasury DTAC to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the DTAC comes from the collections of delinquent taxes.

I. Other Legislative and Exec.

FS290100 – Tax Prepayment Special Init.		
Personal Services	\$	8,494.88

To increase appropriations in the Treasury Tax Prepay Special Interest to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not

include any additional increases from the CBA. Funding for the Tax Prepay Special Interest comes from the collections of interest of prepayment of taxes.

J. Other Legislative and Exec.

FS290105 – Tax Certificate Administration		
Personal Services	\$	2,955.52

To increase appropriations in the Treasury Tax Certification Administration to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the Tax Certification Administration comes from the collections of fees on tax certifications.

K. General Fund

FS100150 – Title Admin Records & Licenses		
Personal Services	\$	121,052.56

To increase appropriations in the Fiscal/Auto Title to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the Auto Title comes from the collection of auto title fees.

L. General Fund

FS100190 – General (Consumer Affairs)		
Personal Services	\$	10,043.23

To increase appropriations in the Fiscal/Consumer Affairs to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the Consumer Affairs comes from the General Fund.

M. General Fund

FS100160 – General Services		
Personal Services	\$	39,311.44

To increase appropriations in the Fiscal/General Services-Call Center to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the General Services/Call Center comes from the General Fund.

N. General Fund

FS100110 – Financial Reporting		
Personal Services	\$	30,666.55

To increase appropriations in the Fiscal/Financial Reporting to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution

R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the Financial Reporting comes from the General Fund.

O. Real Estate Assessment

FS305100 – Tax Assess Contractual Svcs.		
Personal Services	\$	88,589.87

To increase appropriations in the Fiscal/Real Estate Assessments to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the Real Estate Assessments comes from the collection of real estate taxes.

P. General Fund

FS100140 – Recording/Conveyance		
Personal Services	\$	43,991.58

To increase appropriations in the Fiscal/Recording/Conveyance to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the Recording/Conveyance comes from the General Fund.

Q. General Fund

FS100155 – Microfilm		
Personal Services	\$	41,744.88

To increase appropriations in the Fiscal/Microfilm Center to cover the salaries and benefits of the new Collective Bargaining Agreement (CBA) which was approved by Council on Resolution R2019-0236. At the time the Biennial Budget was being set up, the CBA was not been approved, therefore, the 2020-2021 budget only included the 2% COLA and did not include any additional increases from the CBA. Funding for the Microfilm Center comes from the General Fund.

SECTION 2. That the 2020/2021 Biennial Operating Budget for 2020 be amended to provide for the following cash transfers between County funds:

Fund Nos./Budget Accounts

A. FROM: Health & Human Services Levy		
FS255105 – HHS Levy 4.8 Subsidies		
Transfer Out	\$	1,293,162.00
TO: Health & Human Services Levy		
HS255125 – Human Services Other Program		
Revenue Transfer	\$	1,293,162.00

The Office of Budget and Management requests an operating (cash) transfer for the Human Services Other Program account that covers costs for Metro Hospital Property Insurance, Metro Hospital Line of Credit Reserve and the 27th pay reserve for employees under Health and Human Services umbrella. Funding is from the Health and Human Services 4.8 Levy covering the period January 1, 2020 through December 31, 2020.

B. FROM: Sanitary Engineer		
PW715100 – Sanitary Districts		
Transfer Out	\$	150,000.00
TO: Sanitary Engineer		
PW715500 – Sanitary Construction		
Revenue Transfer	\$	150,000.00

The requested cash transfer would repay project costs incurred by the County in prior years for sanitary sewer projects located within sewer district 14, to be repaid with annual payments through 2024. Funding comes from fees from participating municipalities. The appropriation request for this cash transfer is also on this agenda. The cash balance in the fund was \$2,923,920 as of December 31, 2019.

SECTION 3. That items approved in Resolution No. R2020-0030 dated January 28, 2020 be amended as follows to reconcile appropriations for the year 2020 in the County’s financial system:

Resolution No. R2020-0030 dated 1/28/2020:

Original Item to be Amended – Section 2 New Chart of Accounts - ERP

Fund Nos./Budget Accounts

C. FROM: Debt Service		
FS500160 – 2017 Sales Tax Bonds		
Other Expenses	\$	10,127,862.99

TO:	Debt Service		
	FS500160 – 2017 Sales Tax Bonds		
	Other Expenses	\$	1,536,175.00
	Debt Service		
	FS500160 – 2017 Sales Tax Bonds		
	Other Expenses	\$	8,589,687.99

The Office of Budget and Management requests appropriation transfers between Sales Tax Bond Debt Service accounts to make debt service payments during fiscal year 2020. This adjustment is required due to the realignment of the County chart of accounts. This adjustment does not represent a change to debt service payments paid or incurred or increase or decrease to appropriations originally established. Funding source is Sales Tax Bonds fund via general fund subsidy and sales tax revenues.

Corrected Item – Section 2 New Chart of Accounts - ERP

Fund Nos./Budget Accounts

C.	FROM: Debt Service		
	FS500160 – 2017 Sales Tax Bonds		
	Other Expenses	\$	10,127,862.99
	TO: Debt Service		
	FS500160 – 2017 Sales Tax Bonds		
	Other Expenses	\$	1,538,175.00
	Debt Service		
	FS500160 – 2017 Sales Tax Bonds		
	Other Expenses	\$	8,589,687.99

The Office of Budget and Management requests appropriation transfers between Sales Tax Bond Debt Service accounts to make debt service payments during fiscal year 2020. This adjustment is required due to the realignment of the County chart of accounts. This adjustment does not represent a change to debt service payments paid or incurred or increase or decrease to appropriations originally established. Funding source is Sales Tax Bonds fund via general fund subsidy and sales tax revenues.

SECTION 4. 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 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 Mr. Miller, seconded by Mr. Brady, the foregoing Resolution was duly adopted.

Yeas: Schron, Conwell, Jones, Brown, Stephens, Simon, Baker, Miller, Tuma, Gallagher and Brady

Nays: None

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County Council President	Date
_____	_____
County Executive	Date
_____	_____
Clerk of Council	Date

Legislation Substituted on the Floor: February 11, 2020

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