



AGENDA
CUYAHOGA COUNTY FINANCE & BUDGETING COMMITTEE MEETING
MONDAY, JUNE 10, 2024
CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS
C. ELLEN CONNALLY COUNCIL CHAMBERS – 4TH FLOOR
1:00 PM

Committee Members:

Dale Miller, Chair – District 2
Meredith M. Turner, Vice Chair – District 9
Pernel Jones, Jr. – District 8
Michael J. Gallagher – District 5
Jack Schron, Jr. – District 6
Patrick Kelly – District 1
Michael P. Byrne – District 4

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PUBLIC COMMENT**
- 4. APPROVAL OF MINUTES FROM THE APRIL 1, 2024 MEETING**
- 5. MATTERS REFERRED TO COMMITTEE**
 - a) R2024-0202: A Resolution adopting the Annual Alternative Tax Budget for the year 2025; and declaring the necessity that this Resolution become immediately effective.
 - b) R2024-0182: A Resolution amending the 2024/2025 Biennial Operating Budget for 2024 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 the Department of Information Technology; and declaring the necessity that this Resolution become immediately effective.
 - c) R2024-0211: A Resolution amending the 2024/2025 Biennial Operating Budget for 2024 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 the Office of the County Executive; and declaring the necessity that this Resolution become immediately effective.

6. DISCUSSION

- a) 1st Quarter Financial Report

7. MISCELLANEOUS BUSINESS

8. ADJOURNMENT

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***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, APRIL 1, 2024

CUYAHOGA COUNTY ADMINISTRATIVE HEADQUARTERS

C. ELLEN CONNALLY COUNCIL CHAMBERS – 4TH 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 Deputy Clerk Carter to call the roll. Committee members Miller, Turner, Gallagher, Schron, Kelly and Byrne were in attendance and a quorum was determined. Councilmember Jones was absent from the meeting.

3. PUBLIC COMMENT

There were no public comments given.

4. APPROVAL OF MINUTES FROM THE MARCH 4, 2024 MEETING

A motion was made by Ms. Turner, seconded by Mr. Byrne and approved by unanimous vote to approve the minutes from the March 4, 2024 meeting.

5. MATTERS REFERRED TO COMMITTEE

- a) None

There were no matters referred to Committee.

6. DISCUSSION

- a) Update on Enterprise Resource Planning (ERP) Project

Mr. Andrew Johnson, Chief Information Officer, provided the Committee with an overview of and information regarding the RFP development, portfolio, implementation and next steps relating to the ERP Project. Discussion ensued.

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

7. MISCELLANEOUS BUSINESS

There was no miscellaneous business.

8. ADJOURNMENT

With no further business to discuss, Chairman Miller adjourned the meeting at 1:49 p.m., without objection.

County Council of Cuyahoga County, Ohio

Resolution No. R2024-0202

Sponsored by: County Executive Budish/Fiscal Officer/Office of Budget and Management	A Resolution adopting the Annual Alternative Tax Budget for the year 2025, 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, O.R.C. 5705.281 permits the county budget commission to waive the tax budget requirement, but shall require the taxing authority to provide such information to the commission as may be required by the commission to perform its duties under this chapter; 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 Alternative Tax Budget; and,

WHEREAS, the County Operating Tax Budget for 2025 is \$2,070,010,296; and,

WHEREAS, after due consideration of the Alternative Tax Budget, it is deemed advisable by the Council of Cuyahoga County to adopt said County Alternative Tax Budget for the year 2025.

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

SECTION 1. The year 2025 Annual Alternative Tax Budget for the County of Cuyahoga as prepared in accordance with O.R.C. 5705.28, O.R.C. 5705.281, and the requirement of the Cuyahoga County Budget Commission, is hereby approved.

ALTERNATIVE TAX BUDGET INFORMATION

Political Subdivision/Taxing Unit: Cuyahoga County

For the Fiscal Year Commencing January 1, 2025

Fiscal Officer Signature Michael Chrembo CPA Date 4-23-24

COUNTY OF CUYAHOGA

Background

Substitute House Bill No. 129 (HB129) effective June 3, 2002, was enacted by the 124th General Assembly in part to allow a county budget commission to waive the requirement that a taxing authority adopt a tax budget for a political subdivision or other taxing unit, pursuant to Ohio Revised Code (ORC) Section 5705.281.

Ohio Revised Code Section 5705.281

Under the amended version of this section pursuant to HB 129, a county budget commission, by an affirmative vote of a majority of the commission, including an affirmative vote by the county auditor, may waive the tax budget for any subdivision or other taxing unit. However, the commission may require the taxing authority to provide any information needed by the commission to perform its duties, including the division of the tax rates as provided under ORC Section 5705.04.

County Budget Commission Duties

The county budget commission must still certify tax rates to each subdivision or other taxing unit, by March 1 for school districts and by September 1 for all other taxing authorities under ORC Section 5705.35, even when a tax budget is waived. Also, the commission is still required to issue an official certificate of estimated resources under ORC Section 5705.35 and amended official certificates of estimated resources under ORC Section 5705.36.

Therefore, when a budget commission is setting tax rates based on a taxing unit's need, for purposes of ORC Sections 5705.32, 5705.34, and 5705.341, its determination must be based on that other information the commission asked the taxing authority to provide under ORC Section 5705.281, when the tax budget was waived. Also, an official certificate must be based on that other information the commission asked the taxing authority to provide.

County Budget Commission Action

On October 11, 2002, during the Cuyahoga County Budget Commission meeting, the commission with an affirmative vote of all members waived the requirement for taxing authorities of subdivisions or other taxing units (Including Schools) to adopt a tax budget as provided under ORC Section 5705.281, but shall require the filing of this Alternative Tax Budget Information document on an annual basis.

Alternative Tax Budget Information Filing Deadline

For all political subdivisions excluding school districts, the fiscal officer must file one copy of this document with the County Fiscal Officer on or before July 20th. For school districts the fiscal officer must file one copy of this document with the County Fiscal Officer on or before January 20th.

GUIDELINES FOR COMPLETING THE ALTERNATIVE TAX BUDGET INFORMATION

SCHEDULE 1

The general purpose of schedule 1 is to meet the requirement of Ohio Revised Code (ORC) Section 5705.04 which requires the taxing authority of each subdivision to divide the taxes levied into separate levies. For help use the schedule B issued by the budget commission for the current year and add any new levies. This will help to ensure that no levies are missed.

In column 1 list only those individual funds which are requesting general property tax revenue. In column 2 purpose refers to the following terms, inside, current expenses, and special levy for example. In column 4 levy type refers to renewal, additional, and replacement for example. In column 9 identify the amount of general property tax you wish to request.

NOTE:

The general purpose of column 9 is to demonstrate the need to produce property tax revenues to cover the estimated expenditures for the budget year. ORC Section 5705.341 states in part;

"Nothing in this section or any section of the ORC shall permit or require the levying of any rate of taxation, whether within the 10 mill limitation or whether the levy has been approved by the electors, the political subdivision or the charter of a municipal corporation in excess of such 10 mill limitation, unless such rate of taxation for the ensuing fiscal year is clearly required by a budget properly and lawfully, adopted under this chapter or by other information required per ORC 5705.281."

Property tax revenue includes real estate taxes, personal property taxes, homestead and rollback, and the personal property 10,000 exempt monies.

SCHEDULE 2

The general purpose of schedule 2 is to produce an Official Certificate of Estimated Resources for all funds.

In column 3, total estimated receipts should include all revenues plus transfers in excluding property taxes and local government revenue. All taxing authority must submit a list of all tax transfers.

SCHEDULE 3

The general purpose of schedule 3 is to provide inside/charter millage for debt service. The basic security for payment of general obligation debt is the requirement of the levy of ad valorem property taxes within the 10 mill limitation imposed by Ohio law. Ohio law requires a levy and collection of ad valorem property tax to pay debt service on general obligation debt as it becomes due, unless that debt service is paid from other sources.

SCHEDULE 4

The general purpose of schedule 4 is to provide for the proper amount of millage to cover debt service requirements on voted bond issues. Major capital improvement projects are sometimes financed through the use of voted bonds. The taxing authority seeks voter approval of general obligation bonds and of the levy of property taxes outside the indirect debt limitation in whatever amount is necessary to pay debt service on those bonds.

SCHEDULE 5

The general purpose of schedule 5 is to properly account for tax anticipation notes. See schedule 5 for more details.

(Levies Inside & Outside 10 Mill Limitation, Inclusive Of Debt Levies)
(List All Levies Of The Taxing Authority)

SCHEDULE 1

I	II	III	IV	V	VI	VII	VIII	IX
Fund	Purpose	Authorized By Voters On MM/DD/YY	Levy Type	Number Of Years Levy To Run	Tax Year Begins/ Ends	Collection Year Begins/ Ends	Maximum Rate Authorized (Mills)	\$ AMOUNT Requested Of Budget Commission
Board of Developmental Disabilities (Zone 2210)	To support the provision of services to individuals and families affected by developmental disabilities	11/8/2005	Replacement	Continuous	2005/2006	Continuous	3.9	\$109,523,753
HHS Levy Fund (Zone 2255)	To support the provision of health and human services	3/19/2024	Renewal	Eight	2024/2031	2025/2032	4.8	\$134,853,518
HHS Levy Fund (Zone 2255)	To support the provision of health and human services	4/28/2020	Replacement	Eight	2020/2027	2021/2028	4.7	\$144,000,124
General Fund (Zone 1100)	To support general government operations	Inside Millage					1.10	\$44,616,681
GO Bond Retirement Fund (Zone 3500)	To support annual debt service on the three outstanding GO issues	Inside Millage					0.35	\$14,196,217
Totals							14.85 mills	\$447,190,293

STATEMENT OF FUND ACTIVITY

(List All Funds Individually)

SCHEDULE 2

I	II	III	IV	V	VI	VII	
Fund BY Type	Fund Name	Beginning Estimated Unencumbered Fund Balance	Property Taxes and Local Government Revenue	Other Sources Receipts	Total Resources Available for Expenditures	Total Estimated Expenditures & Encumbrances	Ending Estimated Unencumbered Balance
1100	General Fund	\$ 212,987,583	\$ 44,616,681	\$ 504,747,722	\$ 762,331,986	\$ 566,861,393	\$ 205,470,594
2200	ADAMHS	\$ 37,003,761	-	\$ 63,229,833	\$ 100,233,594	\$ 65,475,701	\$ 34,757,893
2205	ADAMHS Grants	\$ 243,974	-	-	\$ 243,974	-	\$ 243,974
2210	Board Of Develon. Disabilities	\$ 186,664,751	\$ 109,523,753	\$ 30,762,773	\$ 326,951,277	\$ 158,118,806	\$ 168,832,471
2215	Children Services	\$ 9,093,856	-	\$ 81,913,299	\$ 91,007,155	\$ 86,183,399	\$ 4,823,756
2220	Community Development	\$ 21,209,973	-	\$ 6,131,481	\$ 27,341,454	\$ 8,461,622	\$ 18,879,832
2225	Convention Center	\$ 637,188	-	\$ 503,949	\$ 1,141,137	\$ 503,949	\$ 637,188
2230	Convention Center Hotel	-	-	-	-	-	-
2235	County Land Reutilization	-	-	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	-
2240	Court	\$ 10,777,928	-	\$ 1,920,888	\$ 12,698,816	\$ 1,384,954	\$ 11,313,862
2245	Covahona Support Enforcement	-	-	\$ 41,257,659	\$ 41,257,659	\$ 41,257,659	-
2250	Delinquent Real Estate Assess.	\$ 15,197,451	-	\$ 10,984,621	\$ 26,182,072	\$ 3,786,025	\$ 22,406,047
2251	Delinquent Real Estate Assess.	\$ 13,485,489	-	\$ 4,936,642	\$ 18,422,131	\$ 2,204,294	\$ 16,217,837
2255	HHS Levy 4.8 mills	\$ 9,893,496	\$ 134,853,518	\$ 1,711,975	\$ 146,458,979	\$ 141,163,053	\$ 5,295,926
2256	Metro-Health Subsidy	-	-	\$ 35,000,000	\$ 35,000,000	\$ 35,000,000	-
2257	HHS Levy 4.7 mills	\$ 29,016,571	\$ 144,000,124	\$ 511,007	\$ 173,527,702	\$ 141,296,334	\$ 32,231,368
2260	Human Services	-	-	\$ 267,912,059	\$ 267,912,059	\$ 267,912,059	-
2265	Litter Prevention & Recycling	-	-	-	-	-	-
2270	Motor Vehicle Gas Tax	\$ 45,404,132	-	\$ 56,321,888	\$ 101,726,020	\$ 45,808,909	\$ 55,917,111
2275	Other Community Development	\$ 370,836	-	\$ 1,001,761	\$ 1,372,597	\$ 1,205,673	\$ 166,924
2280	Other Health And Safety	\$ 14,385,545	-	\$ 29,409,445	\$ 43,794,990	\$ 33,909,115	\$ 9,885,875
2285	Other Judicial	\$ 9,145,578	-	\$ 4,382,710	\$ 13,528,289	\$ 11,337,883	\$ 2,190,406
2290	Other Legislative And Exec.	\$ 12,178,691	-	\$ 657,928	\$ 13,036,619	\$ 586,843	\$ 12,449,776
2295	Other Public Works	\$ 290,044	-	\$ 10,267	\$ 300,311	-	\$ 300,311
2300	Other Social Services	\$ 8,843,038	-	\$ 214,282	\$ 9,057,320	\$ 219,382	\$ 8,837,938
2305	Real Estate Assessment	\$ 37,856,946	-	\$ 22,519,257	\$ 60,376,203	\$ 16,515,598	\$ 43,860,605
2310	Solid Waste	\$ 2,752,825	-	\$ 1,002,988	\$ 3,755,813	\$ 2,381,167	\$ 1,374,647
2315	Sports Facilities Enhancement	\$ 1,697,097	-	\$ 21,688,933	\$ 23,386,030	\$ 21,688,634	\$ 1,697,396
2320	Treat All For Safer Comm	\$ 5,287,130	-	\$ 1,443,468	\$ 6,730,598	\$ 1,424,704	\$ 5,305,894
2325	Victim Assistance	-	-	\$ 2,522,403	\$ 2,522,403	\$ 2,513,411	\$ 8,992
2330	Youth Services	\$ 7,560,844	-	-	\$ 7,560,844	-	\$ 7,560,844
2335	Loading Tax Fund	\$ 3,253,916	-	\$ 33,751,500	\$ 36,985,416	\$ 31,623,009	\$ 5,362,407
2345	Opicoid Mitigation Fund	\$ 78,049,330	-	-	\$ 78,049,330	-	\$ 78,049,330
2350	COVID-19 CARES Act Fund	\$ 20,916,424	-	-	\$ 20,916,424	-	\$ 20,916,424
2360	27th Pay Reserve	\$ 8,179,100	-	\$ 1,215,423	\$ 9,394,523	\$ 1,215,423	\$ 8,179,100
2365	Workforce Development	\$ 1,353,120	-	\$ 17,353,809	\$ 18,706,929	\$ 17,353,809	\$ 1,353,120
3500	Debt Service	-	\$ 14,196,217	\$ 87,553,822	\$ 101,750,039	\$ 101,750,039	-
4600	Capital Projects	\$ 28,217,053	-	\$ 10,212,063	\$ 38,429,096	-	\$ 38,429,096
4605	Road Capital Projects	-	-	-	-	-	-
4610	Convention Center Hotel Const.	\$ 20,135	-	-	\$ 20,135	-	\$ 20,135
5700	County Airport	\$ 811,818	-	\$ 1,590,389	\$ 2,402,207	\$ 1,649,984	\$ 752,223
5705	County Parking Garage	\$ 8,122,608	-	\$ 5,228,953	\$ 13,351,561	\$ 2,049,302	\$ 11,302,259
5710	CC Information Systems	\$ 2,408,726	-	-	\$ 714,014	\$ 681,791	\$ 2,440,950
5715	Sanitary Engineer	\$ 26,257,107	-	\$ 28,078,607	\$ 54,335,714	\$ 35,141,091	\$ 19,194,623
5720	Public Utility-Micrgrid	-	-	\$ 378,743	\$ 378,743	-	-
6745	Sheriff Central Security	-	-	\$ 14,269,043	\$ 14,269,043	\$ 14,268,043	-
6750	Central Custodial Services	-	-	\$ 53,610,974	\$ 53,610,974	\$ 53,610,974	-
6755	Maintenance Garage	\$ 670,705	-	\$ 2,501,866	\$ 3,172,571	\$ 1,998,714	\$ 1,173,857
6765	Health Insurance	\$ 56,446,512	-	\$ 183,535,197	\$ 239,981,709	\$ 143,701,447	\$ 96,280,262
6770	Workers' Compensation	\$ 177,940	-	\$ 6,639	\$ 184,579	\$ 6,856,980	\$ (6,672,401)
6775	Postane	\$ 1,073,151	-	\$ 1,198,813	\$ 2,271,964	\$ 1,615,646	\$ 656,318
6780	Printing	-	-	\$ 1,913,735	\$ 1,913,735	\$ 1,913,735	-
	TOTAL ALL FUNDS	\$ 927,902,343	\$ 447,190,293	\$ 1,643,022,828	\$ 3,018,115,464	\$ 2,070,010,296	\$ 948,105,168

UNVOTED GENERAL OBLIGATION DEBT

(Include General Obligation Debt To Be Paid From Inside/Charter Millage Only)
 (Do Not Include General Obligation Debt Being Paid By Other Sources)
 (Do Not Include Special Obligation Bonds & Revenue Bonds)

SCHEDULE 3

I Purpose Of Bonds Or Notes	II Date Of Issue	III Final Maturity Date	IV Principal Amount Outstanding At The Beginning Of The Calendar Year	V Amount Required To Meet Calendar Year Principal & Interest Payments	VI Amount Receivable From Other Sources To Meet Debt Payments
Series 2009B General Obligation Bonds	12/22/2009	12/1/2034	\$85,265,000	\$12,332,480	\$1,905,057
Series 2019A General Obligation Bonds	9/12/2019	12/1/2035	\$37,520,000	\$1,753,150	\$1,753,150
Series 2019B General Obligation Bonds	9/12/2019	12/1/2027	\$14,360,000	\$5,013,318	\$5,013,318
Series 2020A General Obligation Bonds	11/3/2020	12/1/2037	\$33,970,000	\$3,385,200	\$78,000
Series 2020B General Obligation Bonds	11/3/2020	12/1/2035	\$45,630,000	\$1,840,216	\$0
Total			\$216,745,000	\$24,324,364	\$8,749,525

TAX ANTICIPATION NOTES

(Schools Only)

SCHEDULE 5

Tax anticipation notes are issued in anticipation of the collection of the proceeds of a property tax levy. The amount of money required to cover debt service must be deposited into a bond retirement fund, from collections and distribution of the tax levy, in the amounts and at the times required to pay those debt charges as provided in the legislation authorizing the tax anticipation notes. (ORC Section 133.24)

The appropriation to the fund which normally receives the tax levy proceeds is limited to the balance available after deducting the amounts to be applied to debt service.

After the issuance of general obligation securities or of securities to which section 133.24 of the ORC applies, the taxing authority of the subdivision shall include in its annual tax budget, and levy a property tax in a sufficient amount, with any other monies available for the purpose, to pay the debt charges on the securities payable from property tax. (ORC Section 133.25)

	Name Of Tax Anticipation Note Issue	Name Of Tax Anticipation Note Issue
Amount Required To Meet Budget Year Principal & Interest Payments:		
Principal Due		
Principal Due Date		
Interest Due		
Interest Due Date		
Interest Due		
Interest Due Date		
Total		
Name Of The Special Debt Service Fund		

Amount Of Debt Service To Be Apportioned To The Following Settlements:		
February Real		
August Real		
June Tangible		
October Tangible		
Total		
Name Of Fund To Be Charged		

County Council of Cuyahoga County, Ohio

Resolution No. R2024-0182

Sponsored by: County Executive Ronayne/Fiscal Officer/Office of Budget and Management	A Resolution amending the 2024/2025 Biennial Operating Budget for 2024 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 the Department of Information Technology; and declaring the necessity that this Resolution become immediately effective.
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WHEREAS, on December 5, 2023, the Cuyahoga County Council adopted the Biennial Operating Budget and Capital Improvements Program for 2024/2025 (Resolution No. R2023-0285) establishing the 2024/2025 biennial budget for all County departments, offices and agencies; and

WHEREAS, it is necessary to adjust the Biennial Operating Budget for 2024 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, 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 2024/2025 Biennial Operating Budget for 2024 be amended to provide for the following additional appropriation increases and decreases:

Fund Nos./Budget Accounts

Journal Nos.

N/A

SECTION 2. That the 2024/2025 Biennial Operating Budget for 2024 be amended to provide for the following appropriation transfers:

<u>Fund Nos./Budget Accounts</u>	<u>Journal Nos.</u>
A. FROM:2305 – Real Estate Assessment	BA2418162
FS305100 – Real Estate Assessment Fund	
Personal Services	\$ 343,511.00
TO: 2305 – Real Estate Assessment	
IT305100 – Geograph Info Syst – Real Prop	
Personal Services	\$ 343,511.00

The Department of Information Technology requests an appropriation transfer of \$343,511 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the Real Estate Assessment Fund.

B. FROM:1100 – General Fund	BA2418166
IT100100 – IT Administration	
Personal Services	\$ 39,961.87
TO: 1100 – General Fund	
IT100130 – Project Management	
Personal Services	\$ 39,961.87

The Department of Information Technology is requesting an appropriation transfer of \$39,961.87 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the General Fund.

C. FROM:1100 – General Fund	BA2418167
IT100100 – IT Administration	
Other Expenses	\$ 21,000.00
TO: 1100 – General Fund	
IT100130 – Project Management	
Other Expenses	\$ 21,000.00

The Department of Information Technology is requesting an appropriation transfer of \$21,000 to realign the budget for expected Other Expenses through December 31, 2024. The funding source is the General Fund.

D.	FROM:1100 – General Fund		BA2426403
	IT100100 – IT Administration		
	Other Expenses	\$	698,801.36
	TO: 1100 – General Fund		
	IT100140 – Engineering Services		
	Other Expenses	\$	698,801.36

The Department of Information Technology is requesting an appropriation transfer of \$698,801.36 to realign the budget for expected Other Expenses through December 31, 2024. The funding source is the General Fund.

E.	FROM:1100 – General Fund		BA2426404
	IT100100 – IT Administration		
	Other Expenses	\$	14,250.00
	TO: 1100 – General Fund		
	IT100155 – Service Management		
	Other Expenses	\$	14,250.00

The Department of Information Technology is requesting an appropriation transfer of \$14,250 to realign the budget for expected Other Expenses through December 31, 2024. The funding source is the General Fund.

F.	FROM:1100 – General Fund		BA2418168
	IT100110 – Application Development		
	Personal Services	\$	157,766.00
	TO: 1100 – General Fund		
	IT100130 – Project Management		
	Personal Services	\$	157,766.00

The Department of Information Technology is requesting an appropriation transfer of \$157,766 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the General Fund.

G.	FROM:1100 – General Fund		BA2418169
	IT100110 – Application Development		
	Other Expenses	\$	407,703.00
	TO: 1100 – General Fund		
	IT100150 – EUX-end User Experience		
	Other Expenses	\$	407,703.00

The Department of Information Technology is requesting an appropriation transfer of \$407,703 to realign the budget for expected Other Expenses through December 31, 2024. The funding source is the General Fund.

H. FROM:1100 – General Fund **BA2418171**
IT100135 – Security and Disaster Recovery
Other Expenses \$ 60,825.66

TO: 1100 – General Fund
IT100140 – Engineering Services
Other Expenses \$ 60,825.66

The Department of Information Technology is requesting an appropriation transfer of \$60,825.66 to realign the budget for expected Other Expenses through December 31, 2024. The funding source is the General Fund.

I. FROM:1100 – General Fund **BA2426405**
IT100135 – Security and Disaster Recovery
Other Expenses \$ 544,682.34

TO: 1100 – General Fund
IT100150 – EUX-End User Experience
Other Expenses \$ 544,682.34

The Department of Information Technology is requesting an appropriation transfer of \$544,682.34 to realign the budget for expected Other Expenses through December 31, 2024. The funding source is the General Fund.

J. FROM:1100 – General Fund **BA2418172**
IT100140 – Engineering Services
Personal Services \$ 68,997.13

TO: 1100 – General Fund
IT100130 – Project Management
Personal Services \$ 68,997.13

The Department of Information Technology is requesting an appropriation transfer of \$68,997.13 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the General Fund.

K. FROM:1100 – General Fund **BA2426406**
IT100140 – Engineering Services
Personal Services \$ 114,417.00

TO: 1100 – General Fund

IT100135 – Security and Disaster Recovery
Personal Services \$ 114,417.00

The Department of Information Technology is requesting an appropriation transfer of \$114,417 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the General Fund.

L. FROM:1100 – General Fund **BA2426407**

IT100140 – Engineering Services
Personal Services \$ 382,490.00

TO: 1100 – General Fund
IT100145 – Enterprise Applications
Personal Services \$ 382,490.00

The Department of Information Technology is requesting an appropriation transfer of \$382,490 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the General Fund.

M. FROM:1100 – General Fund **BA2426408**

IT100140 – Engineering Services
Personal Services \$ 801,758.87

TO: 1100 – General Fund
IT100150 – EUX-End User Experience
Personal Services \$ 801,758.87

The Department of Information Technology is requesting an appropriation transfer of \$801,758.87 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the General Fund.

N. FROM:1100 – General Fund **BA2418173**

IT100180 – Communications Services
Personal Services \$ 109,128.00

TO: 1100 – General Fund
IT100150 – EUX-End User Experience
Personal Services \$ 109,128.00

The Department of Information Technology is requesting an appropriation transfer of \$109,128 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the General Fund.

O. FROM:1100 – General Fund **BA2418174**

IT100145 – Enterprise Applications

Other Expenses \$ 298,160.00

TO: 1100 – General Fund
IT100150 – EUX-End User Experience
Other Expenses \$ 298,160.00

The Department of Information Technology is requesting an appropriation transfer of \$298,160 to realign the budget for expected Other Expenses through December 31, 2024. The funding source is the General Fund.

P. FROM:1100 – General Fund **BA2418175**
IT100180 – Communications Services
Other Expenses \$ 83,849.00

TO: 1100 – General Fund
IT100140 – Engineering Services
Other Expenses \$ 83,849.00

The Department of Information Technology is requesting an appropriation transfer of \$83,849 to realign the budget for expected Other Expenses through December 31, 2024. The funding source is the General Fund.

Q. FROM:1100 – General Fund **BA2426409**
IT100180 – Communications Services
Other Expenses \$ 712,742.87

TO: 1100 – General Fund
IT100150 – EUX-End User Experience
Other Expenses \$ 712,742.87

The Department of Information Technology is requesting an appropriation transfer of \$712,742.87 to realign the budget for expected Other Expenses through December 31, 2024. The funding source is the General Fund.

R. FROM:1100 – General Fund **BA2426410**
IT100180 – Communications Services
Other Expenses \$ 35,855.00

TO: 1100 – General Fund
IT100165 – WAN Services
Other Expenses \$ 35,855.00

The Department of Information Technology is requesting an appropriation transfer of \$35,855 to realign the budget for expected Other Expenses through December 31, 2024. The funding source is the General Fund.

S.	FROM:1100 – General Fund		BA2418176
	IT100180 – Communications Services		
	Other Expenses	\$	70,457.13
	TO: 1100 – General Fund		
	IT100150 – EUX-End User Experience		
	Personal Services	\$	70,457.13

The Department of Information Technology is requesting an appropriation transfer of \$70,457.13 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the General Fund.

T.	FROM:1100 – General Fund		BA2426411
	IT100180 – Communications Services		
	Other Expenses	\$	877,151.00
	TO: 1100 – General Fund		
	IT100155 – Service Management		
	Personal Services	\$	877,151.00

The Department of Information Technology is requesting an appropriation transfer of \$877,151 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the General Fund.

U.	FROM:1100 – General Fund		BA2426412
	IT100180 – Communications Services		
	Other Expenses	\$	113,978.00
	TO: 1100 – General Fund		
	IT100165 – WAN Services		
	Personal Services	\$	113,978.00

The Department of Information Technology is requesting an appropriation transfer of \$113,978 to realign the budget for expected Personal Services costs through December 31, 2024. The funding source is the General Fund.

SECTION 3. That the 2024/2025 Biennial Operating Budget for 2024 be amended to provide for the following cash transfers between County funds:

<u>Fund Nos./Budget Accounts</u>	<u>Journal Nos.</u>
N/A	

First Reading/Referred to Committee: May 14, 2024
Committee(s) Assigned: Finance & Budgeting

Journal _____
_____, 20 _____

County Council of Cuyahoga County, Ohio

Resolution No. R2024-0211

Sponsored by: County Executive Ronayne/Fiscal Officer/Office of Budget and Management	A Resolution amending the 2024/2025 Biennial Operating Budget for 2024 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 the Office of the County Executive; and declaring the necessity that this Resolution become immediately effective.
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WHEREAS, on December 5, 2023, the Cuyahoga County Council adopted the Biennial Operating Budget and Capital Improvements Program for 2024/2025 (Resolution No. R2023-0285) establishing the 2024/2025 biennial budget for all County departments, offices and agencies; and

WHEREAS, it is necessary to adjust the Biennial Operating Budget for 2024 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, 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 2024/2025 Biennial Operating Budget for 2024 be amended to provide for the following additional appropriation increases and decreases:

Fund Nos./Budget Accounts

Journal Nos.

A. 1100 – General Fund	BA2426413
EX100100 – County Executive	
Other Expenses	\$ 180,000.00

The County Executive office is requesting an appropriation increase of \$180,000 for strategic planning consultants and lobbying services. The funding source is the General Fund.

SECTION 2. That the 2024/2025 Biennial Operating Budget for 2024 be amended to provide for the following appropriation transfers:

<u>Fund Nos./Budget Accounts</u>	<u>Journal Nos.</u>
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N/A

SECTION 3. That the 2024/2025 Biennial Operating Budget for 2024 be amended to provide for the following cash transfers between County funds:

<u>Fund Nos./Budget Accounts</u>	<u>Journal Nos.</u>
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N/A

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.

