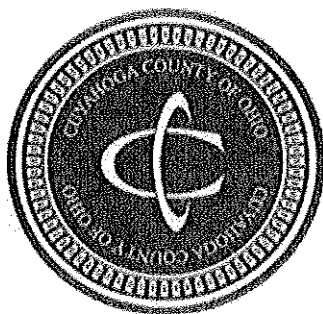


**AGENDA**  
**CUYAHOGA COUNTY FINANCE & BUDGETING COMMITTEE MEETING**  
**TUESDAY, JANUARY 17, 2012**  
**CUYAHOGA COUNTY JUSTICE CENTER**  
**COUNCIL CHAMBERS – 1<sup>ST</sup> FLOOR**  
**1:00 PM**

- 1. CALL TO ORDER**
- 2. ROLL CALL**
- 3. PUBLIC COMMENT RELATED TO THE AGENDA**
- 4. APPROVAL OF MINUTES FROM THE NOVEMBER 30, 2011 MEETING**
- 5. MATTERS REFERRED TO COMMITTEE**
  - a) O2011-0056: An Ordinance establishing a General Fund Balance Reserve Policy, and declaring the necessity that this Ordinance become immediately effective.
  - b) O2011-0057: An Ordinance establishing a General Fund Balance Reserve Replenishment Plan, and declaring the necessity that this Ordinance become immediately effective.
  - c) O2011-0058: An Ordinance establishing a Health and Human Services Fund Balance Reserve Policy, and declaring the necessity that this Ordinance become immediately effective.
  - d) O2011-0059: An Ordinance establishing a Health and Human Services Fund Balance Reserve Replenishment Plan, and declaring the necessity that this Ordinance become immediately effective.
  - e) O2011-0060: An Ordinance establishing a Discretionary Funds Utilization Policy, and declaring the necessity that this Ordinance become immediately effective.

6. PREVIEW OF AGENDA FOR JANUARY 30, 2012 MEETING
7. MISCELLANEOUS BUSINESS
8. OTHER PUBLIC COMMENT
9. ADJOURNMENT

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



## MINUTES

CUYAHOGA COUNTY FINANCE & BUDGETING COMMITTEE SPECIAL MEETING  
WEDNESDAY, NOVEMBER 30, 2011  
CUYAHOGA COUNTY JUSTICE CENTER  
COUNCIL CHAMBERS – 1<sup>ST</sup> FLOOR  
1:00 PM

### 1. CALL TO ORDER

**Chairman Miller called the meeting to order at 1:00 p.m.**

### 2. ROLL CALL

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

### 3. PUBLIC COMMENT RELATED TO THE AGENDA

**No public comments were given.**

### 4. APPROVAL OF MINUTES FROM THE NOVEMBER 2, 2011 MEETING

**A motion was made by Mr. Greenspan, seconded by Mr. Schron and approved by unanimous vote to approve the minutes from the November 2, 2011 meeting.**

### 5. MATTERS REFERRED TO COMMITTEE

- a) R2011-0320: A Resolution amending the 2011 Annual Appropriation Measure 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 related to year-end close-out activities; and declaring the necessity that this Resolution become immediately effective.

**Mr. Matt Rubino, Director of the Office of Budget & Management, and Mr. Steve Letsky, Director of Accounting, addressed the Committee regarding Resolution No. R2011-0320. Discussion ensued.**

Chairman Miller introduced a substitute Resolution No. R2011-0320. Discussion ensued.

A motion was made by Mr. Gallagher, seconded by Mr. Germana and approved by unanimous vote to accept the substitute Resolution No. R2011-0320 as the official version before the Committee.

Mr. Rubino introduced a verbal amendment on the floor.

A motion was made by Mr. Germana, seconded by Mr. Schron and approved by unanimous vote to amend Section 1 of Resolution No. R2011-0320 to read:

*"SECTION 1. That the 2011 Annual Appropriation Measure be amended to provide for additional appropriation increases and decreases, to be determined by OBM, for the purpose of year-end reconciliation of accounts, provided that the maximum amount of any one item shall not exceed \$100,000.00, unless the additional appropriation increase is offset by a corresponding decrease of the same amount, except that any one item identified to fund pending internal service charge(s) shall not exceed \$500,000.00."*

A motion was made by Chairman Miller, seconded by Mr. Gallagher and approved by unanimous vote to amend the Title, Section 3 and Section 4 of Resolution No. R2011-0320 to read respectively:

*"A Resolution amending the 2011 Annual Appropriation Measure by providing for additional fiscal appropriations from the General Fund and other funding sources and for appropriation transfers between budget accounts, in order to meet the budgetary needs of various County departments, offices, and agencies related to year-end close-out activities; and declaring the necessity that this Resolution become immediately effective.";*  
and

*"SECTION 3. All additional appropriation increases or decreases, or appropriation transfers made under this resolution shall be done between December 5, 2011 and January 6, 2012, inclusive.";* and

*"SECTION 4. On or before December 13, 2011, December 20, 2011, December 27, 2011, January 3, 2012, and January 10, 2012, OBM shall provide Council a description of all appropriation increases and decreases, and appropriation transfers made under this resolution during the preceding week."*

On a motion by Mr. Gallagher with a second by Mr. Schron, Resolution No. R2011-0320 was considered and approved by unanimous vote to be referred to the full Council agenda under second reading suspension of rules, as amended.

#### 6. MISCELLANEOUS BUSINESS

Chairman Miller requested information from Mr. Rubino regarding possible proposed legislation to be submitted during the remainder of FY2011. Discussion ensued.

#### 7. OTHER PUBLIC COMMENT

No public comments were given.

8. ADJOURNMENT

**With no further business to discuss and on a motion by Mr. Greenspan with a second by Mr. Schron, the meeting was adjourned at 1:40 p.m., without objection.**

# County Council of Cuyahoga County, Ohio

## Ordinance No. O2011-0056

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

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

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

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

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

WHEREAS, it is necessary that this Ordinance become immediately effective in order that critical services provided by Cuyahoga County can continue and to continue the usual and daily operation of the County.

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

**SECTION 1.** The County Council hereby establishes a 25% (twenty-five percent) (*current protocol*) of the General Fund as an undedicated General Fund reserve of the current fiscal period's ongoing budgeted operating expenditures as a General Fund reserve.

**SECTION 2.** The reserve may only be used to stabilize revenues, mitigate a projected deficit in the current operating period, retire or defease

outstanding bonds or notes of the County, fund one-time or unanticipated expenditures and pay judgments.

**SECTION 3.** An affirmative vote of eight members of the County Council is required to reduce the approved General Fund reserve policy.

**SECTION 4. Effective Date.** It is necessary that this Ordinance become immediately effective in order that critical services being provided by Cuyahoga County can continue without interruption, and to continue the usual daily operation of the County. Provided that this Ordinance receives the affirmative vote of eight members of the County Council, this Ordinance shall become immediately effective upon signature of the County Executive.

**SECTION 5.** It is found and determined that all formal actions of this Council meeting and relating to the adoption of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

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

Yeas:

Nays:

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

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

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

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

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

# County Council of Cuyahoga County, Ohio

## Ordinance No. O2011-0057

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

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

WHEREAS, the County Council has, through the 2012-2013 Budget Goals, indicated it is desirous of replenishing the General Fund Balance Reserve should the County Council vote to use any such funds; and,

WHEREAS, a formal reserve replenishment policy may be looked upon favorably by various debt rating agencies; and,

WHEREAS, it is recognized that it is prudent to establish a formal reserve replenishment policy; and,

WHEREAS, it is necessary that this Ordinance become immediately effective in order that critical services provided by Cuyahoga County can continue and to continue the usual and daily operation of the County.

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

**SECTION 1.** If the General Fund Reserve is not at the level stated in General Fund Balance Reserve Ordinance then that fund shall be replenished at the rate of 100% (one-hundred percent) of any excess in stated General Fund Revenue realized in the then approved year operating budget.

**SECTION 2.** If the General Fund Reserve is not at the level stated in General Fund Balance Reserve Ordinance then that fund shall be replenished from the proceeds of the sale of county property.



**SECTION 3.** If the General Fund Reserve is not at the level stated in General Fund Balance Reserve Ordinance then that fund shall be replenished from the subsequent years operating budget.

**SECTION 4. Effective Date.** It is necessary that this Ordinance become immediately effective in order that critical services being provided by Cuyahoga County can continue without interruption, and to continue the usual daily operation of the County. Provided that this Ordinance receives the affirmative vote of eight members of the County Council, this Ordinance shall become immediately effective upon signature of the County Executive.

**SECTION 5.** It is found and determined that all formal actions of this Council meeting and relating to the adoption of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

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

Yeas:

Nays:

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

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

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

First Reading/Referred to Committee: December 6, 2011

Committee(s) Assigned: Finance & Budgeting

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

# County Council of Cuyahoga County, Ohio

## Ordinance No. O2011-0058

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

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

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

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

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

WHEREAS, it is necessary that this Ordinance become immediately effective in order that critical services provided by Cuyahoga County can continue and to continue the usual and daily operation of the County.

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

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

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

**SECTION 3.** An affirmative vote of eight members of the County Council is required to reduce the approved Health and Human Services Fund reserve policy.

**SECTION 4. Effective Date.** It is necessary that this Ordinance become immediately effective in order that critical services being provided by Cuyahoga County can continue without interruption, and to continue the usual daily operation of the County. Provided that this Ordinance receives the affirmative vote of eight members of the County Council, this Ordinance shall become immediately effective upon signature of the County Executive.

**SECTION 5.** It is found and determined that all formal actions of this Council meeting and relating to the adoption of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

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

Yeas:

Nays:

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

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

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

First Reading/Referred to Committee: December 6, 2011

Committee(s) Assigned: Finance & Budgeting

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

# County Council of Cuyahoga County, Ohio

## Ordinance No. O2011-0059

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

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

WHEREAS, the County Council has, through the 2012-2013 Budget Goals, indicated it is desirous of replenishing the Health and Human Services Fund Balance Reserve should the County Council vote to use any such funds; and,

WHEREAS, a formal reserve replenishment policy may be looked upon favorably by various debt rating agencies; and,

WHEREAS, it is recognized that it is prudent to establish a formal reserve replenishment policy; and,

WHEREAS, it is necessary that this Ordinance become immediately effective in order that critical services provided by Cuyahoga County can continue and to continue the usual and daily operation of the County

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

**SECTION 1.** If the Health and Human Services Fund Reserve is not at the level stated in Health and Human Services Fund Balance Reserve Ordinance then that fund shall be replenished at the rate of 100% (one-hundred percent) of any excess in stated Health and Human Services Revenue realized in the then approved year operating budget.

**SECTION 2.** If the Health and Human Services Fund Reserve is not at the level stated in Health and Human Services Fund Balance Reserve Ordinance then that fund shall be replenished from the proceeds of the sale of county property.

**SECTION 3.** If the Health and Human Services Fund Reserve is not at the level stated in Health and Human Services Fund Balance Reserve Ordinance then that fund shall be replenished from the General Fund Reserve.

**SECTION 4.** If the Health and Human Services Fund Reserve is not at the level stated in Health and Human Services Fund Balance Reserve Ordinance then that fund shall be replenished from the subsequent years operating budget.

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

**SECTION 6.** It is found and determined that all formal actions of this Council meeting and relating to the adoption of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

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

Yeas:

Nays:

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

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

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

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

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

# County Council of Cuyahoga County, Ohio

## Ordinance No. O2011-0060

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

WHEREAS, the County Council has the power to establish by ordinance establishing a Discretionary Funds Utilization Policy; and,

WHEREAS, the County Council has, through the 2012-2013 Budget Goals, indicated it is desirous of establishing a specific protocol for expending funds in excess any applicable Fund Balance Reserve Balance; and,

WHEREAS, a formal Discretionary Funds Policy may be looked upon favorably by various debt rating agencies; and,

WHEREAS, it is recognized that it is prudent to establish a formal Discretionary Funds Policy; and,

WHEREAS, it is necessary that this Ordinance become immediately effective in order that critical services provided by Cuyahoga County can continue and to continue the usual and daily operation of the County.

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

**SECTION 1.** If the funds above the stated reserves are available.

**SECTION 2.** If two-thirds of the County Council votes in the affirmative to expend such funds.

**SECTION 3.** If such funds are expended, it is to be done so are treated as a one-time expenditure and no further expectations of future funding for stated expenditures shall be inferred.

**SECTION 4.** Effective Date. It is necessary that this Ordinance become immediately effective in order that critical services being provided by Cuyahoga

County can continue without interruption, and to continue the usual daily operation of the County. Provided that this Ordinance receives the affirmative vote of eight members of the County Council, this Ordinance shall become immediately effective upon signature of the County Executive.

**SECTION 5.** It is found and determined that all formal actions of this Council meeting and relating to the adoption of this Ordinance were adopted in an open meeting of the Council, and that all deliberations of this Council and of any of its committees that resulted in such formal action were in meetings open to the public, in compliance with all legal requirements, including Section 121.22 of the Ohio Revised Code.

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

Yeas:

Nays:

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

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

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

First Reading/Referred to Committee: December 6, 2011

Committee(s) Assigned: Finance & Budgeting

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