RESOLUTION NO. 2026-335

SPONSOR Executive Shapiro

DATE November 23, 2026 COMMITTEE Finance

A Resolution approving and adopting the 2027 operating budget for all funds, departments and agencies of the County of Summit and appropriating funds, as set forth in Exhibit A, for the Executive's Department of Finance and Budget, and declaring an emergency.

WHEREAS, this Council's duties include the adoption of an annual operating budget for the County of Summit; and

WHEREAS, this Council has determined by reviewing all pertinent information that approving and adopting the 2027 full operating budget for all funds, departments and agencies of the County of Summit, as set forth in Exhibit A, attached to this Resolution and incorporated herein as if fully restated, is necessary and in the best interest of the County of Summit;

NOW, THEREFORE, BE IT RESOLVED by the Council of the County of Summit, State of Ohio, that:

SECTION 1

The 2027 full operating budget for all funds, departments and agencies for the County of Summit, as set forth in Exhibit A, attached to this Resolution and incorporated herein as if fully restated is hereby approved and adopted.

SECTION 2

This Resolution will constitute approval for the Fiscal Officer to do any of the following for the 2027 fiscal year:

(a) Make any of the following interfund transfers and/or advances:

(1) Transfer and/or advance money from the General Fund to any other fund of the County and repay money from any fund receiving an advance, back to the General Fund.

(2) Transfer money to any internal service fund from any other fund of the County from which the obligations being paid by that internal service fund are properly payable and transfer money from any internal service fund back to the appropriate fund.

(b) If this Resolution is enacted with the affirmative vote of two-thirds of the members of this Council, make any of the following interfund transfers:

(1) Transfer the unexpended balance in a bond fund that is no longer needed for the purpose for which that fund was created to the Bond Retirement Fund.

SECTION 2 (Continued)

(2) Transfer the unexpended balance in any specific permanent improvement fund, other than a bond fund, after the payment of all obligations incurred in the acquisition of that improvement:

(A) To the Bond Retirement Fund, or

(B) If that money is not required to meet the obligations payable from the Bond Retirement Fund, to a special fund for the acquisition of permanent improvements, including the Capital Projects Fund, or with the approval of the Summit County Court of Common Pleas, to the General Fund.

(3) Transfer the unexpended balance in any special fund, other than an improvement fund, to the General Fund or to the Bond Retirement Fund after the termination of the activity, service, or other undertaking for which that special fund existed, but only after the payment of all obligations incurred and payable from that special fund.

(4) Transfer moneys retained or received under Section 4501.04 or Section 5735.27(A)(3), Revised Code (relating to motor vehicle and motor fuel taxes, respectively) to the Bond Retirement Fund if any principal, interest, or charges for which those moneys may be used are payable from the Bond Retirement Fund.

(c) Create new funds in the County's chart of accounts as needed.

SECTION 3

The Fiscal Officer is hereby authorized and directed to effect the within appropriations as set forth in Exhibit A, attached to this Resolution and incorporated herein as if fully restated.

SECTION 4

For Fiscal Year 2027, each member of the County of Summit Human Resource Commission shall be compensated at a bi-weekly rate of $404.66, with no fringe benefits, to be paid in 26 equal payments.

SECTION 5

The Executive's Department of Finance and Budget shall submit to this Council a report of actual monthly revenues and expenditures for each County department, office, agency, authority, board, and commission on an annual basis, to be in compliance with Section 2.03(8)(c) of the Codified Ordinances of the County of Summit.

SECTION 6

This Resolution is hereby declared an emergency in the interest of the health, safety, and welfare of the residents of the County of Summit and for the further reason that the appropriations contained in Exhibit A are immediately needed for operations of the County.

SECTION 7

Provided this Resolution receives the affirmative vote of eight members, it shall take effect immediately upon its adoption and approval by the Executive; otherwise, it shall take effect and be in force at the earliest time provided by law.

SECTION 8

It is found and determined that all formal actions of this Council concerning and relating to the adoption of this Resolution were adopted in an open meeting of this 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.

INTRODUCED November 23, 2026

ADOPTED _____

_____ _____
CLERK OF COUNCIL PRESIDENT OF COUNCIL

APPROVED _____

_____
EXECUTIVE

ENACTED EFFECTIVE _____