



Cuyahoga County Executive  
Armond Budish

County Council President  
Dan Brady

# Cuyahoga County, Ohio 2016-2017 Budget Plan

Cuyahoga County Executive  
Fiscal Office

*Office of*  
**Budget &  
Management**

Cuyahoga County Fiscal Officer  
Dennis G. Kennedy, CPA

**CUYAHOGA COUNTY**  
**2016-2017 BIENNIAL BUDGET PLAN**

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# Acknowledgements

The following members of the Cuyahoga County, Office of Budget and Management:

Sybil Haney.....	Senior Budget Analyst
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Kendra Zusy.....	Senior Budget Analyst
William Sheehan III.....	Senior Financial Reporting Administrator
Wendy Feinn.....	Budget Analyst
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Danielle Clark.....	Budget Analyst
Ashley Oliver.....	Budget Analyst
Anthony Henderson.....	Budget Analyst
James Phillips.....	Fiscal Officer
Maggie Keenan.....	Director

Cuyahoga County Executive  
Fiscal Office

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**Budget &  
Management**



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

PRESENTED TO

**Cuyahoga County  
Ohio**

For the Biennium Beginning

**January 1, 2014**

Executive Director





ARMOND BUDISH  
Cuyahoga County Executive

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To the Citizens of Cuyahoga County:

The County's budget is the financial and programmatic plan that will guide us over the next biennium, beginning January 2016. The budget articulates the shared priorities of the Administration and County Council in the best interest of the County and all of its citizens.

The budget I presented to Council in October 2015 was balanced for 2016 and 2017. But the budget isn't just about the next two years: it's about the long term stability and success of this region. Cuyahoga County has come a long way in the last several years. We've reformed our government and cleaned up the corruption that failed and embarrassed our great community. We have launched significant development projects and created jobs. Today, this region stands at a critical moment in time. We have to ask ourselves: will our recent success last or will it flame out as soon as we're faced with the next challenge?

The budget presented to Council ensures that our success will be lasting and not fleeting. It ensures that a path to prosperity is available to all of our residents. It seeks to ensure that this great region will not lose its momentum because of a national slowdown or some other setback. It does so by making sure that we are on strong financial footing now and long into the future.

Developing this budget was not without its challenges. We inherited a tremendous amount of debt that leaves us unable to responsibly borrow more money for the foreseeable future, which puts added pressure on the operating budget. To move the County forward, preserve our buildings and infrastructure, and maintain services for those most in need, \$48 million had to be incorporated into the operating budget to cover costs that would previously have been supported by borrowing. This, coupled with our existing operating deficit of about \$20 million, put us at the bottom of a \$68 million mountain.

Through strategic budget reductions, reorganizations and consolidations, and leveraging our resources with private investments, however, we were successful in closing the gap. The budget recommended to Council and the compromise unanimously passed was not only balanced, but increased investment in three priority areas: job opportunity and growth, fairness and equity, and a government that gets results.

I am grateful for the efforts of the County's elected officials, agencies, and departments in the preparation of the biennial budget. And I am especially appreciative of the collaborative relationship I share with County Council and applaud their hard work as it relates to the budget. I look forward to working with Council over the next two years to achieve the objectives we've established in this budget and thank you, the citizens of Cuyahoga County, for the opportunity to serve.

Sincerely,



## CUYAHOGA COUNTY COUNCIL

### COUNCIL MEMBERS

**Dave Greenspan**

District 1

**Dale Miller**

District 2

**Dan Brady**

District 3, President

**Charles M. Germana**

District 4

**Michael Gallagher**

District 5

**Jack H. Schron, Jr.**

District 6

**Yvonne M. Conwell**

District 7

**Pernel Jones, Jr.**

District 8, Vice-President

**Shontel Brown**

District 9

**Anthony T. Hairston**

District 10

**Sunny M. Simon**

District 11

Dear Citizens of Cuyahoga County,

We are pleased to present to you the Cuyahoga County's 2016-2017 Biennial Operating Budget and Capital Improvements Program that was unanimously adopted by the County Council and ratified by the County Executive in accordance with the County Charter and the County Code. The Executive submitted a recommended budget to the Council on October 13, 2015 and the Council subsequently conducted nearly two months of thorough and open budget committee hearings that resulted in the approval of approximately \$1.45 billion in expenditures per fiscal year for 2016 and 2017.

We would like to first thank the voters of Cuyahoga County for their continued support and passage of the Health and Human Services levies, particularly the latest renewal in March 2016. Without the generosity of the community, we would not have been able to provide the following appropriations in the 2016 – 2017 budget:

- Continued support to the Alcohol, Drug Addiction and Mental Health Services (ADAMHS) Board of Cuyahoga County and MetroHealth Hospital
- \$10,000,000 to enhance Universal Pre-Kindergarten services
- \$1,500,000 per year to address the County's infant mortality rate
- \$200,000 per year for additional hot meals for senior citizens
- \$200,000 per year for Senior Center operations in East Cleveland and Strongsville
- \$100,000 per year for a strategic review of how the County funds Senior Centers
- \$100,000 per year to help seniors combat bed bugs
- \$327,750 per year for increase services at the women's homeless shelter
- \$50,000 per year for autism advocacy services
- Restored funding to youth services, out of school programs, and the fatherhood initiative

In addition to the Health and Human Services appropriations, we were also able to provide funding for the following:

- Creation of an Office of Innovation and Performance to promote the delivery of efficient and effective government services and programs
- \$10.3 million in 2016 and \$11 million in 2017 for the Cuyahoga Job Creation Fund for the purpose of economic development
- \$3,000,000 per year to increase Workforce Development services



- Restored funding to the Sports Commission, Film Commission and Planning Commission
- Increased the juror per diem, provided additional dollars for Domestic Relations Court and appropriated money for a performance audit of the Court of Common Pleas
- Provided money for an Adult Fugitive Safe Surrender Program in 2016

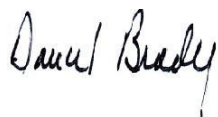
The 2016-2017 biennial budget will help us better serve and enhance the lives of the citizens of Cuyahoga County. Restoring and expanding health and human services will help maintain and develop existing programs that are critical to the well-being of our residents. Our significant investment in Universal-Pre K will help ensure the County’s children are set up for a successful future. Providing additional economic development dollars will continue to enhance the revitalization of Northeast Ohio.

In summary, the budget provides \$1.45 billion per year for all the County’s agencies, departments and programs. About \$430 million is generated from the general fund, which is mostly comprised of sales and use taxes. The health and Human Services levies, funded by property taxes, contribute \$237 million annually, while the remainder of the budget is funded primarily from state and federal resources as well as charges for services and other revenue.

The County's biennial budget focuses on providing an effective and efficient use of resources in order to deliver the highest quality of services to the residents of the County. The approved budget was adopted with no new debt, no new taxes and increased the rainy day fund.

As you review the County’s adopted 2016-2017 biennial operating budget and capital improvements program, we hope that we met your expectations as we are committed to Cuyahoga County’s future and providing a better quality of life for all of us.

Sincerely,



Dan Brady  
President  
District 3



Pernel Jones, Jr.  
Vice-President  
District 8



Dave Greenspan  
Chair of the Finance  
& Budgeting Committee  
District 1



Dale Miller  
District 2



Charles M. Germana  
District 4



Michael J. Gallagher  
District 5

*Jack H. Schron, Jr. Yvonne M. Conwell*

*Shontel Brown*

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Yvonne M. Conwell  
District 7

Shontel Brown  
District 9

*Anthony T. Hairston*

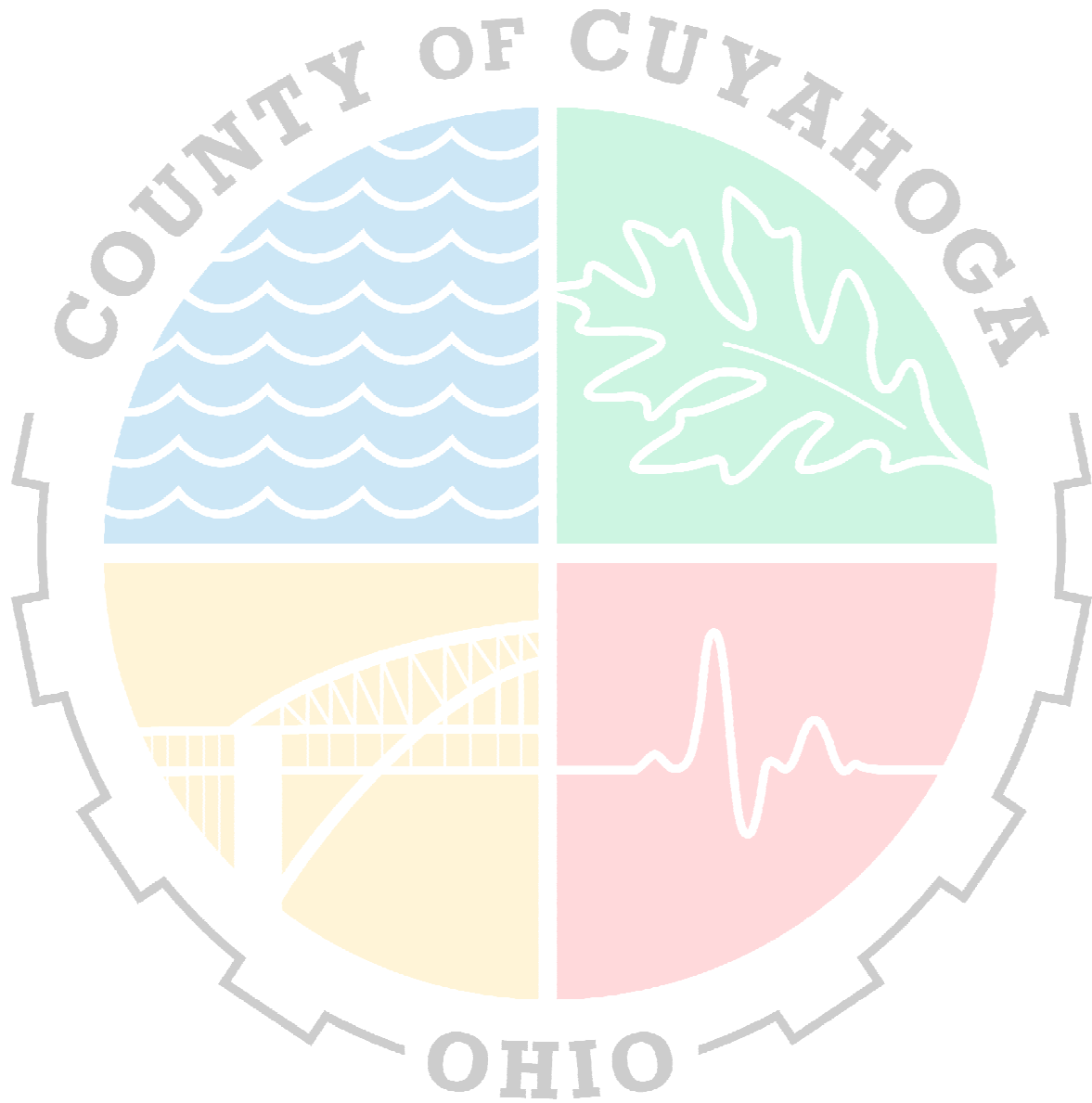
Anthony T. Hairston  
District 10

*Sunny M. Simon*

Sunny Simon  
District 11



# EXECUTIVE SUMMARY





## Cuyahoga County 2016-2017 Biennial Budget Executive Summary

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### Location and History

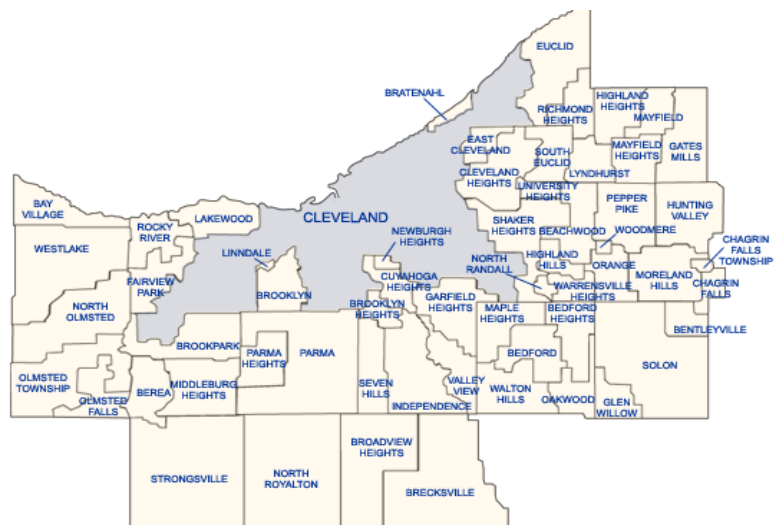
Located on the shores of Lake Erie, Cuyahoga County spans 457.2 square miles (U.S. Census Bureau) and is home to 1.3 million residents, making it the State’s most heavily populated county. Its residents took the county’s name for the Indian word “Cuyahoga” or “crooked river”; the Cuyahoga River provided a trade route for American Indians. The area was originally part of the Connecticut Western Reservation; Moses Cleaveland brought New England settlers in 1796 and established the City of Cleveland that same year. The Western Reserve became a part of the newly created Ohio territory. By January 1803, Ohio's population exceeded the required 60,000 for statehood and on March of that year was granted status as the 17th state.

### Government

The Cuyahoga County seat is located in the City of Cleveland and is a Charter form of government headed by an elected County Executive and an 11-member elected County Council serving on a part-time basis per the County Charter. The County has significant responsibilities in the areas of general government, the administration of justice, road and bridge maintenance, health care, public assistance, and social services. The County operates wastewater collection and treatment facilities, water lines, parking facilities, a hospital, an airport, and a computer information system for law enforcement agencies in the County.

Cities, villages and townships in the County, together with the various special districts and other governmental entities operating in the County, are responsible for the provision of many local governmental services that benefit County residents. Cuyahoga County comprises:

- **38 cities**
- **19 villages**
- **2 townships**
- **36 school districts**
- **9 library systems**
- **1 port authority**
- **1 regional sewer district**
- **1 park district**





### **Charter Reform**

On November 6, 2009 the voters of Cuyahoga County adopted a County Charter which changed the form of County government. The Charter eliminated the three-member Board of County Commissioners and transitioned the County Auditor, County Treasurer, County Recorder, Clerk of Courts, County Coroner, County Engineer, and Sheriff from elected officers to appointed positions. The Charter position of the County Fiscal Officer replaces the Auditor, Recorder, and some of the duties of the Clerk of Courts. In place of the Board of Commissioners, the Charter provides for an elected County Executive and an elected 11 person County Council. The County Executive and the Prosecuting Attorney are elected by all the voters of the County, and each member of Council is elected by voters in one of 11 districts established by the Charter.

The County Executive has administrative powers and duties, including but not limited to, overseeing most personnel matters and submitting ordinances and resolutions to Council, including an operating budget and capital improvement plan. The County Executive has veto power over Council's actions.

The Council holds the legislative power and is the taxing authority of the County. The Council elects a President, has a Clerk and other assistants, and has authority to establish procedures governing the administration of County contracts. Council also has authority to adopt the annual tax, operating, and capital budgets.

The County Charter can be found online here:

<http://council.cuyahogacounty.us/en-US/Charter-CuyahogaCounty.aspx>

### **Population**

The County's population has been steadily declining. Like other industrial regions of the Midwest, Cleveland-Cuyahoga County's population has declined due to the out migration of and from the loss of jobs in manufacturing and other key sectors.

Population Data*	1970	1980	1990	2000	2010	2015 Estimate	2010-2015 Change
County	1,720,835	1,498,400	1,412,363	1,392,094	<b>1,278,226</b>	1,255,921	-1.7%

\*Source: Federal Reserve Bank of St. Louis

The declining population and changing demographics of Cuyahoga County present challenges to balance revenues with the statutory and moral obligation to provide critical services to the County's citizens.

### **Economy**

The following employers (public and private) had the largest work forces in the County as of August 25, 2014:

Firm / Organization	No. of Employees	Industry / Sector
<b>Cleveland Clinic</b>	32,251	Health care provider
<b>University Hospitals/Cleveland</b>	14,518	Health care provider
<b>U.S. Office of Personnel Management</b>	11,254	Federal Government
<b>Progressive Corporation</b>	8,379	Insurance
<b>Cuyahoga County</b>	7,776	County Government
<b>Cleveland Metropolitan School Dist.</b>	6,953	School/Education
<b>City of Cleveland</b>	6,757	City Government
<b>MetroHealth System</b>	5,823	Health care provider
<b>Key Corp</b>	4,812	Financial/Banking
<b>Group Management Services, Inc.</b>	4,795	Professional employer organization

## **Arts & Culture**

Cuyahoga County boasts a thriving arts and cultural environment. Playhouse Square Center is the largest performing arts center in the country outside of New York City. Its five magnificently restored theaters include the State, the Connor Palace, Allen, Ohio, and Hanna. These theaters are home to the Cleveland Opera, the Great Lakes Theater Festival and many Broadway performances. The Playhouse Square district has recently undergone streetscape, signage, and lighting improvements, including the installation of the world's largest outdoor chandelier.



The Rock and Roll Hall of Fame and Museum, in the heart of the City of Cleveland where the term “rock and roll” was coined, is the world's largest of only two museums dedicated to rock and roll music and features exhibits honoring music legends and pioneers. The Rock Hall Library and Archives opened near downtown in 2012 at the Cuyahoga Community College Metropolitan Campus.

The Great Lakes Science Center is one of America's largest interactive science museums with hundreds of hands on exhibits, daily demonstrations and educational programs. The OMNIMAX Theater is located within the museum.

University Circle, the nation's largest concentration of cultural arts institutions within one square mile is home to many world-class treasures which include: the world's most-revered symphonic ensembles, the Cleveland Orchestra whose home is Severance Hall, the Cleveland Children's Museum, the Western Reserve Historical Society, the Crawford Auto and Aviation Museum, the Cleveland Museum of Natural History, and the Cleveland Botanical Gardens.



The Cleveland Museum of Art, considered one of the country's greatest art museums, has the largest endowment of any art museum in the country and is the only museum of its size and caliber that is open to the public at no charge. The Museum of Contemporary Art opened its new building in 2013 in University Circle. The Greater Cleveland Aquarium opened in 2012 in the historic FirstEnergy Powerhouse on the West Bank of the Flats District and is among many projects currently underway to connect Cleveland to the Cuyahoga River.

## **Sports and Recreation**

Cleveland has three major league sport franchises which include the NFL Cleveland Browns, the MLB Cleveland Indians, and the NBA Cleveland Cavaliers. Additionally, Cuyahoga County is home to the AHL Lake Erie Monsters, the NHL-affiliate for the Columbus Blue Jackets. The Cleveland Cavaliers, led by All-Star LeBron James, made it to the NBA Finals in 2015.

The Cleveland Metroparks, established in 1917 contains the Cleveland Metroparks Zoo and Rainforest and 18 park reservations spanning nearly 23,000 acres. The park system is commonly referred to as the “Emerald Necklace” because the reservations encircle the City of Cleveland. Hundreds of miles of hiking trails in a variety of terrains including many miles of paved all-purpose trails for walking, running, biking and in-line skating are provided and nearly 82 miles of bridle trails for horseback riders. In 2013, the Cleveland Metroparks took over management of 14 miles of lakefront parks formerly managed by the State of Ohio including Edgewater Park, East 55<sup>th</sup> Street Marina, Villa Angela, Wildwood, Euclid Beach, and Gordon Park. The Cleveland Metroparks have made improvements including more frequent beach combs and plans to add more recreational trails.

Created in 1974, the Cuyahoga Valley National Park (CVNP) contains more than 33,000 acres of land and a 22 mile Towpath Trail stretching along the historic Ohio & Erie Canal and Cuyahoga River from Cleveland to Akron. The CVNP offers many recreational activities including organized hiking, canoeing, bicycling, bird watching, picnicking and guided tours.



## The 2016-2017 Biennial Budget

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The biennial budget proposed by the County Executive and ultimately unanimously adopted by County Council demonstrates that the County is united in its intent to ensure that the benefits of the region's resurgence are not dependent on demographics. **This budget embodies the County's three fundamental priorities:**

- **Job Opportunity and Growth**
- **Fairness and Equity**
- **Government That Gets Results**

To that end, **the 2016-2017 Biennial Budget directs the County's resources to achieve the following objectives:**

- Re-orient the County's workforce training programs to better address the needs and aspirations of residents and provide the talent necessary to fuel business growth (Job Opportunity and Growth)
  - This budget invests an additional \$3 million each year and better leverages the expertise and resources of partners.
- Eliminate blighted properties (Job Opportunity and Growth)
  - This budget invests an additional \$9 million each year, in partnership with the County Prosecutor, to support the demolition program.
- Realign the Divisions of Job and Family Services and Children and Family Services to improve outcomes for families by streamlining operations (Job Opportunity and Growth)
  - This budget assumes savings totaling \$1 million resulting from the realignment; this savings enabled the County to pass a balanced Health and Human Services budget with the least impact on citizens as possible.
- Reduce the incidence of infant mortality in Cuyahoga County (Fairness and Equity)
  - This budget invests \$500,000 in 2016 and \$1 million in 2017 in evidence-based programming.
- Kindergarten readiness (Fairness and Equity)
  - This budget continues the County's investment in early childhood education services, including pre-kindergarten, and invests an additional \$10 million in 2016 to the expansion of the County's Universal Pre-Kindergarten Program.
- Reducing the length of time between arrest to indictment for jail cases in the criminal justice system (Fairness and Equity)
  - With a commitment from Prosecutor McGinty to reduce the average number of days between arrest to indictment by seven days, this budget reflects anticipated savings of \$1.4 million in the County's General Fund.

## **Budget Development**

The County adopts a two year budget pursuant to the biennial budget ordinance (O2011-0036) and County Charter Sections 2.03 and 3.09. The citizens amended the County Charter November 6, 2012 to require that the County develop a biennial two-year operating and capital improvements budgets. The adopted budget runs from January 1, 2016 through December 31, 2017. There will be a review process to make potential revisions to the second year budget in late 2016. The 2018 revenue and expenditures are presented as estimates in the budget plan schedules, tables and charts.

The 2016-2017 budget development process began at the end of the 2<sup>nd</sup> Quarter of 2015 and was completed on December 8, 2015 with final reading and adoption of the 2016-2017 Biennial Budget and Capital Improvement Plan resolution (*R2015-0209*).

The 2016-2017 base budget was developed based on the 2015 original budget, with adjustments to salaries and hospitalization costs of 2% and 3%, respectively. Revenue estimates were based on the 2015 midyear estimates for 2016.

In order to balance the General Fund and Health and Human Services Levy Fund budgets, 10% reductions were applied to most agency budgets supported by those funds, with few exceptions, including: Domestic Relations Court, the Public Defender's Office, the Office of Homeless Services, and the Alcohol, Drug Addiction, and Mental Health Services Board.

The final product of the biennial budget process is an operating plan for the 2016-2017 period that preserves priority programs, does not drain available resources, and provides for the government to operate efficiently and with inherent financial stability.

## **Interfacing Financial Policies**

The County's financial condition is attributed to the commitment to establish, implement, and maintain conservative financial and budgetary policies. These policies are the basis by which financial decisions are weighed and determined. The stated policies stress the close relationship between the planning and budgetary process to maximize efficient use of public dollars. The policies are reviewed annually by Fiscal Office at the start of each budget cycle and communicated to administrators, agencies, and members of Council as the budget process commences.

1. **An emphasis on strong financial management** and leveraging of a consolidated Fiscal Office to perform the planning, budgeting and implementation of the required financial duties of the County. There is an emphasis on the primacy of strong planning and financial flexibility in determining how resources will be allocated amongst complex and varying circumstances.
2. **Limiting the use of reserves** as a stabilization fund and/or for one-time expenditures such as economic development, pilot projects and equipment upgrades. Replenishment of reserves that exceed the established target will occur in a manner that complies with any staffing policies.
3. **All requests for funding are reviewed by the Fiscal Office** and formal recommendations are completed. Referring requests for funding of services for which there is an established outside official (board), in order to integrate those requests into the planning and funding focus, and facilitate a community-wide coordinated system and a reliance on strong proactive financial management.

4. **As the County targets the reserve balance, establishing a quantifiable range of debt levels more stringent than established by the applicable requirements and guidelines** to preserve the County's strong financial position. To provide for temporary financing of unforeseen emergency needs, and to permit orderly adjustment to changes resulting from reductions of revenue sources through actions of other governmental bodies or influences, the County's policy is to maintain at least 25% of anticipated annual expenditures as a reserve level.

Through sound financial management, Cuyahoga County has consistently achieved high credit ratings:

- AA3 bond rating for conduit bonds and AA for general obligation bonds from Moody's Investors Service
- AA3 bond rating for conduit bonds and AA1 for general obligation bond from Standard & Poor's Ratings Services.
- AA1 for Sales Tax bonds from Moody's Investors Services
- AAA for Sales Tax bonds from Standard & Poor's Ratings Services

These ratings give Cuyahoga County a high level of marketability and enable the County to borrow for needed capital improvements at low interest rates, thus realizing savings for the citizens of the County. The County will continue to develop budget plans that preserve the stated level of reserves in the General Fund while making these investments.

The reasons to maintain a healthy cash reserve are:

- Most General Fund operating revenues are tied to resources that are sensitive to economic swings
- Unexpected catastrophes or situations (lawsuits, disasters, etc.)
- Cash flow needs since the state reimburses expenses and advances are not received in a timely manner
- Achievement of the lowest possible interest rates on long-term debt financing of County projects
- State and Federal budgets, which the County has minimal influence over, govern the amount the County receives each year in intergovernmental revenue which is the County's largest revenue source.

The County's planning process will continue to synchronize the various County entities' service initiatives with the operating budget and the capital improvement program. The Budget Plan and the quarterly review of the various entities' status continue to show fiscal restraint by limiting the growth of new programs and encouraging operating efficiencies. These measures reflect the County's commitment to live within its means, both now and in the future.

## **Adopted 2016-2017 Biennial Budget**

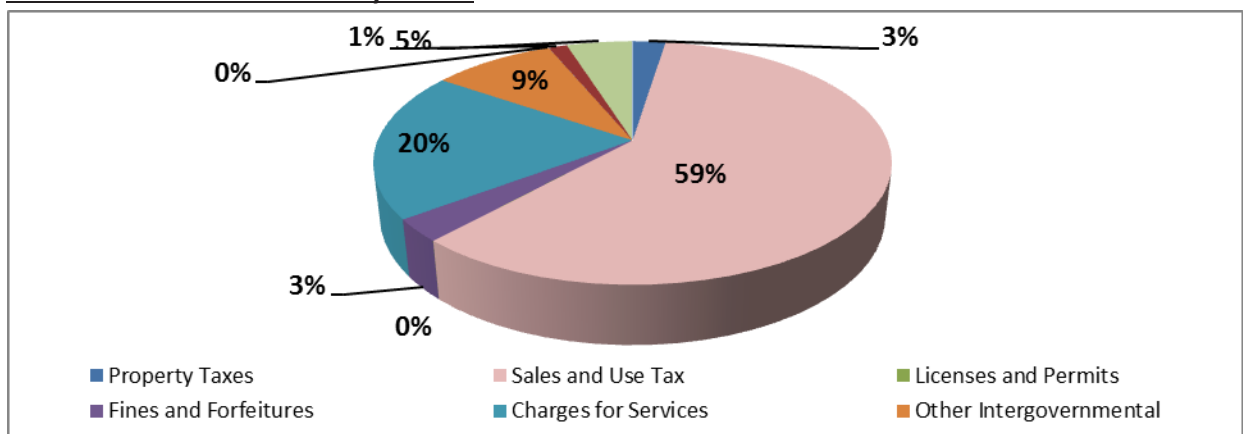
### **General Fund**

The General Fund is a discretionary fund in the County's All Funds budget that supports general government, legal/judicial, law enforcement, and other miscellaneous programs. There are two subfunds in the County's General Fund: General Operating and the 0.25% Sales Tax Fund. The 0.25% Fund was established in 2016.

**General Operating Fund revenue** is estimated to total \$374 million and \$368.2 million in 2016 and 2017, respectively. The 2016 budget of \$374 million represents an increase of \$39 million over the 2015 actual of \$335 million. This increase is attributed to:

- A \$17.4 million increase in **Sales Tax** revenue – the revenue estimate for Sales Tax totals \$221.8 million in 2016, which represented an 8.5% increase over the 2015 actual of \$204.4 million. The County’s Sales Tax revenue is split between the General Fund (1%) and the 0.25% Fund (0.25%), the latter of which captures the activity associated with the Sales Tax increase approved by the Board of County Commissioners in 2007. Sales Tax represents nearly 63% of total General Fund revenue and 59% of General Operating Fund revenue.
- A \$16.9 million increase in **Charges for Services** revenue – reflects additional IV-D reimbursement revenue
- A \$13 million increase in **Miscellaneous** revenue – includes a number of one-time transfers totaling \$10.7 million from Treasurer’s Funds to support demolition activities

**2016 General Fund Revenue by Source**



**The General Fund expenditure budget** totals \$373.1 million and \$367.9 million in 2016 and 2017, respectively. In order to pass a balanced budget, consistent with Cuyahoga County’s Financial Policies, most agencies supported by the General Fund were required to submit budget reduction plans equal to 10% of the base budget.

The 2016 adopted budget of \$373.1 million, which includes \$27 million in General Fund subsidies to other County funds, is \$12.2 million less than the 2015 actual of \$385.3 million. This decrease largely reflects the 10% budget reductions.

Justice and Public Safety represents the largest spend in the General Fund budget, at 66% of the total. This includes the County Courts, the State Court of Appeals, and the Sheriff’s Office. Following this are General Government expenditures, which include the Fiscal Office (budget and management, general accounting, accounts payable, procurement, real property), Treasury, Information Technology, and the Board of Elections.



## 2016 General Fund Expenditures by Program



Per O2011-0056, the County is required to maintain a cash reserve in the General Fund greater than or equal to 25% of total expenditures. The volatility of General Fund revenue is the primary justification for the County Council’s establishing the 25% reserve. Should revenue quickly or sharply decline the balance is needed to ensure continuity of services while a responsible deficit reduction plan can be developed and implemented. In the 2016 and 2017 budgets, the General Fund reserve is equal to 23% of total expenditures.

### 0.25% Sales Tax Fund

In 2007, the Board of County Commissioners approved a 0.25% increase to the County’s sales tax to support the Medical Mart/Convention Center projects. The use of this revenue source has expanded to include the County Hotel, scheduled to open June 2016. Effective 2016, the activity associated with the 0.25% sales tax has been segregated into a separate subfund in the County’s General Fund.

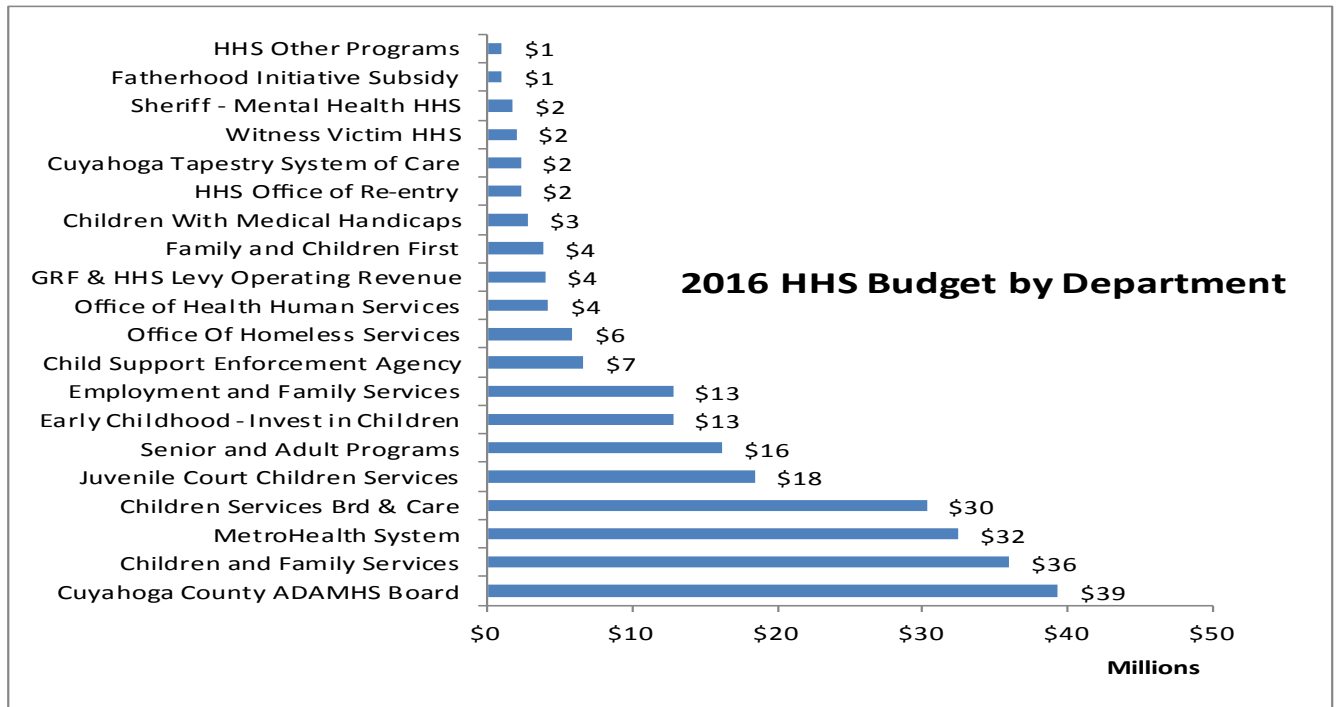
2016 and 2017 revenue total \$56.1 million and \$64.2 million, respectively. The increase in 2017 is attributed to revenue generated from Tax Increment Financing, the County’s Bed Tax, and from Hilton Hotel.

Expenditures are budgeted at \$53 million in both years. This includes debt service on the Medical Mart/Hotel projects, as well as a \$5.4 million operating payment to the Global Center for Health Innovation (the Medical Mart).

### Health and Human Services (HHS) Levy Fund

Cuyahoga County has two voted levies to support health and human services: the 3.9 mil levy last approved in November 2013 for five years and the 4.8 mil levy last approved in March 2016 for eight years. Combined, these levies are estimated to generate \$237.7 million in 2016, an increase of 3% over the 2015 actual of \$231.1 million. This increase was anticipated as a result of the reappraisal completed in 2015.

The 2016 approved HHS Levy budget totals \$237.7 million, which includes \$161.9 million in subsidies to other County funds. This is nearly \$18 million more than the 2015 actual of \$219.7 million; 2015 subsidies were less than budgeted as a result of surpluses – primarily resulting from attrition – and a planned draw-down of \$9 million from the Public Assistance Funds.



County Ordinance O2011-0058 requires the County to maintain a cash balance in the HHS Levy Fund no less than 10% of total expenditures: in the 2016 and 2017 budgets, the cash balance is equal to 18.5% and 18.6% of total expenditures, respectively.

### All Funds

Cuyahoga County’s All Funds expenditure budget totals \$1.47 billion and \$1.42 billion in 2016 and 2017, respectively. The 2016 budget represents a 3% increase over the 2015 actuals of \$1.4 billion, largely driven by a 2% increase applied to salaries and a 3% increase applied to the employee healthcare costs.

The All Funds budget encompasses the whole of County operations. At 35% of the total, Social Service spending represents the largest share of the County’s All Funds budget, followed by Justice and Public Safety, which makes up nearly one-quarter of total spending.



<b>General Government</b>	<b>Justice &amp; Public Safety</b>	<b>Development</b>	<b>Social Services</b>	<b>Health &amp; Safety</b>	<b>Public Works</b>	<b>Misc.</b>
14%	23%	3%	35%	5%	6%	8%
					<b>Debt Service</b>	
					5%	

2016 All Funds revenue totals \$1.45 billion, resulting in an operating deficit of \$17.7 million. This reflects the planned draw-down of case balances in Special Revenue Funds. 2017 All Funds revenue totals \$1.42 billion, resulting in an operating surplus of \$812,400.

**2016-2017 Staffing Levels**

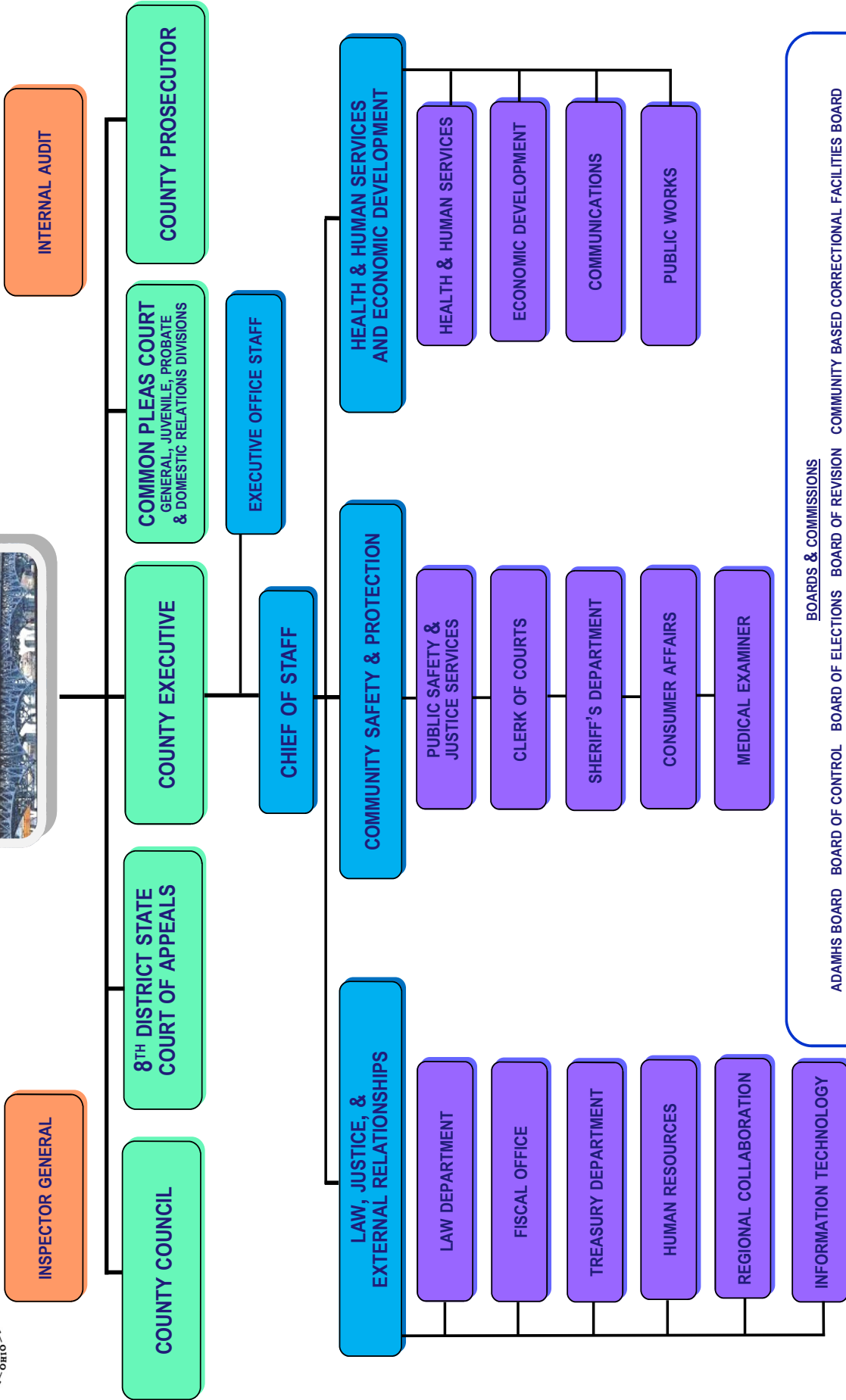
Human capital is, by far, the County’s most valuable resource. As a public service entity, the County is dependent on its staff to satisfy its legal and moral mandates. Staffing costs represent the largest percentage of total expenditures.

Cuyahoga County reports staffing levels based on full-time equivalents (FTEs), calculated based on total hours worked. One FTE equals 2,080 annual hours. Total FTEs include both regular and overtime FTEs.

On a County-wide basis, staffing levels are expected to increase by 254 from 2015 to a total of 7,968 in 2016. In 2017, the FTE count drops by eight to 7,960. FTEs are reported in three distinct categories: Executive Agencies, Elected Officials, and Boards and Commissions.

Staffing levels in agencies governed by Elected Officials and independent Boards and Commissions are estimated to remain relatively flat over the biennium:

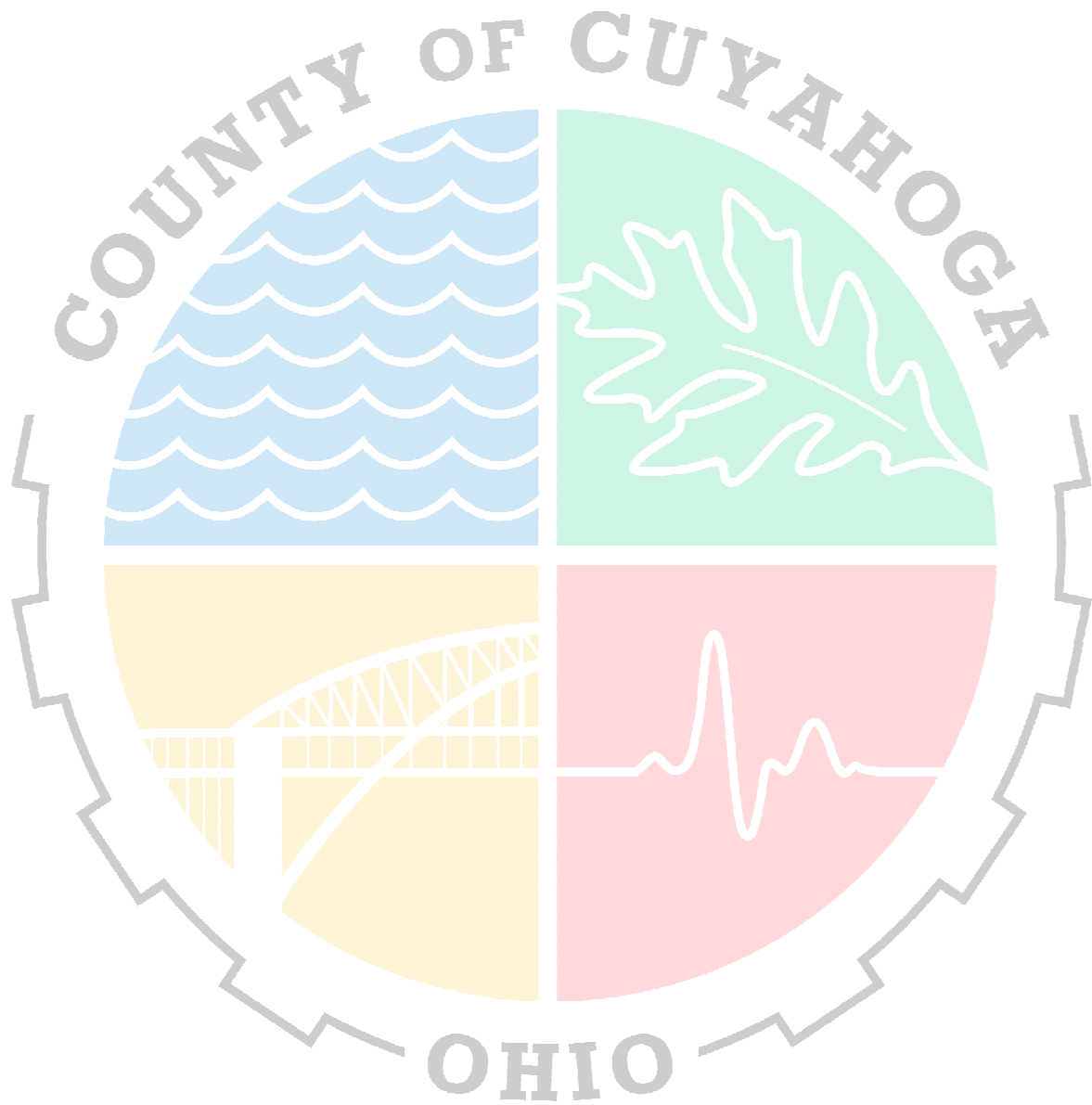
- **Elected Officials** – The 2016-2017 budget assumes an increase in FTEs in both the Prosecutor’s Office (5% increase) and Domestic Relations Court (11% increase) over 2015 levels. The increase in the Prosecutor’s Office is largely attributed to sexual assault investigations and prosecutions: the Prosecutor’s Office is the recipient of grants to partner with the Medical Examiner’s Office in clearing the backlog of rape kits. Once the kits are processed, the Prosecutor’s Office investigates and, when applicable, prosecutes the cases. Through Council amendment, Domestic Relations Court received funding to support an increase of eight FTEs in 2016 (\$366,000) and an additional three FTEs (11 total new positions) in 2017 (\$504,652). These increases are offset by a 6% reduction in Juvenile Court, driven by the anticipated decrease of overtime worked in the Juvenile Detention



- BOARDS & COMMISSIONS**
- ADAMHS BOARD
  - BOARD OF CONTROL
  - BOARD OF ELECTIONS
  - BOARD OF REVISION
  - COMMUNITY BASED CORRECTIONAL FACILITIES BOARD
  - COUNTY BUDGET COMMISSION
  - COUNTY BOARD OF DEVELOPMENTAL DISABILITIES
  - COUNTY PLANNING COMMISSION
  - COUNTY SOLID WASTE PLANNING DEPARTMENT REVIEW BOARD
  - INTERNAL AUDIT COMMITTEE
  - METROHEALTH SYSTEM BOARD OF TRUSTEES
  - NE OHIO REGIONAL SEWER DISTRICT BOARD
  - PERSONNEL REVIEW COMMISSION
  - PUBLIC DEFENDERS'S COMMISSION
  - SOLDIERS' & SAILORS' MONUMENT
  - VETERANS SERVICE COMMISSION



# FINANCIAL POLICIES



# Financial Policies

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## Summary

The financial policies set forth by the County serve as a guide in the decision-making process in regards to the allocation of County resources. These policies are continuously reviewed to ensure that they adhere to statutory and administrative requirements and that they effectively meet the needs of both the County and its citizens. The County strives to operate within these guidelines. The financial policies for the County are codified in Title 7 in the Cuyahoga County Code.

The main objective of the County is to operate within its means, while maintaining an adequate reserve fund to protect the County against unanticipated decreases in revenue and/or increases in expenditures. Agencies must function within the limit of available resources: specifically budgeted to accomplish specific objectives. The County maintains the accuracy and reliability of its various funds and policies for the delivery of services beyond the current budget cycle. The County's goal is to make sure that the funds provided by the citizens are invested effectively and efficiently into services that are meaningful and effective.

The financial and budgetary policies guide in the decision-making process regarding the allocation of County resources. The County's policies function as the basis for statements on this County's financial and budgetary imperatives.

The County began to codify rules and regulations through Administrative Code in 2013, and formally adopted many of its financial policies in 2015. The County continues to adhere to internal guidelines for financial policies that have not yet been adopted through legislation or administrative code. This discussion includes citations for those policies that have formally adopted in law; those policies not cited are directed by informal and internal financial policies that have been in practice for a number of years.

## Financial Policies

### Fund Balance Reserves

*General Fund* - The County has a 25% General Fund reserve requirement whereby 25% of annual budgeted operating expenditures of General Funds must remain on balance as a reserve (Ord. O2011-0056(1), County Code §706.01) as allowable by ORC §5705.13(A). This policy to maintain three months of regular expenditures meets GFOA's recommended best practice to maintain at least two months of regular revenues or expenditures on reserve.

*Health and Human Services Levy* - The County has a 10% Health and Human Services Levy (HHS) reserve requirement whereby 10% of annual budgeted operating expenditures of HHS must remain on balance as a reserve (Ord. O2011-0058(1), County Code §707.01).

The County will not rely on reserves to fund on-going programs. The reserve may be used to stabilize revenue, mitigate a projected operating deficit, retire or defease outstanding bonds or notes, fund one-time unanticipated expenditures, and settle legal claims (Ords. O2011-0056(2), O2011-0058(2), County

Code §§706.02, 707.02). The County Executive shall, whenever possible, provide Council 120 days notice of the General Fund reserve declining below 25%, and when Council determines that the use of the General Fund reserve is needed, it shall authorize use of the reserves through resolution (Ords. O2011-0056(3), O2011-0058(3), County Code §§706.03, 707.03). The County will maintain an encumbrance reserve in the amount equal to the County's unpaid obligations and unfinished projects at year-end.

#### Operating Budget

The County budgets on a biennial basis in accordance with County Charter Article II §2.03(9) and (10), Council Ordinance Nos. O2011-0036, O2014-0004, and County Administrative Code section 701.01. The Executive submits the proposed budget to Council outlining the proposed financial plan for the County for the biennium (County Charter Article II §2.03(11)).

#### Balanced Budget

Appropriation levels cannot exceed available resources, which are defined as revenue generated in the current period added to cash balances carried forward from prior years in accordance with ORC §5706.39. It is the County's policy to recommend a balanced operating budget: current revenue greater than or equal to current expenditures. The use of unencumbered prior period cash balances in all funds shall be scrutinized and carefully limited. The 2016 – 2017 adopted budget for the County's General Fund and Health and Human Services Levy Fund meets this definition of a balanced budget and is financially sustainable into the foreseeable future.

#### Budget Process

All agencies supported by the resources of this County must function within the limits of the financial resources identified or available specifically to accomplish stated programmatic objectives. All financial decisions are made with consideration of the County's priorities for the economy, environment, and social equity.

#### Capital Budgeting and Planning

In order to protect the County's capital assets and effectively plan for future improvements, the Fiscal Officer shall maintain a master listing of all County capital assets and shall develop and implement written procedures to define the County's universe of capital assets and to ensure that all changes are documented in the master listing within 30 days (County Code §701.02(A)). Capital budgeting will emphasize long-range planning. The effects of planned activities will be integrated into operating budgets. The County will maintain capital funding at sustainable levels, will avoid deferring maintenance to cut costs, and will not neglect the County's capital inventory. The General Fund will annually subsidize a designated portion of general capital improvements, usually limited to smaller projects that do not exceed \$300,000. Capital improvement decisions must consider the impact on operating and maintenance costs.

The Executive must submit to Council a Capital Improvements Plan at the start of each biennium which shall include a list of projects intended to be initiated during the current biennium with funding sources and amounts, prioritization of projects in the event of a disaster, and a list of projects planned for the five years following the current biennium (County Charter Article II §2.03(10)). The Capital Improvements Plan shall be maintained by the Office of Budget and Management and shall recommend a level of capital improvements spending during the period that is consistent with long term cost effectiveness with priority given to projects that can leverage resources, service charges, or fees (County Code §701.02). For more information on Capital Projects, see the *Capital Projects* section of this report.

### Debt Management

The County will carefully utilize the issuance of long-term debt. Bond or note proceeds will not be used for annual operating costs. The Fiscal Officer shall submit an Annual Informational Report to the Auditor of State pursuant to ORC §117.38. The annual statement is required by local rules to disclose current financial, economic, and demographic information to investors, rating agencies, and the public (County Code §701.03(E)). The County will adhere to the direct and indirect debt limitations of the State of Ohio (ORC Chapter 133). Financing decisions must balance pay as you go financing (current resources) versus long term financing (debt). The Capital Improvements Plan shall include a plan for covering the types of debt and timing of issuances intended to be used in financing the improvements proposed in the plan (County Code §701.03(C)). For more information on debt management, please see the *Debt* section of this report.

### Long-range Planning

The volatility of the regional, state, and national economy require that the County plan beyond the current biennium, anticipating variances in revenues and expenditures, periods of sluggish or negative economic growth, and potential disasters. It is important to recognize that emergencies will occur and that the continuation of vital services requires the anticipation of contingencies. To that end, it is the policy of the Office of Budget and Management to estimate revenue and expenditures not only for the budget year, but also for two years into the future in its Quarterly Updates and the Biennial Budget. The budget and quarterly updates also include a five year budget estimate for General Fund and Debt Service Funds consistent with GFOA's best practice for Long-term Financial Planning.

### Investment

The Investment Advisory Committee guides investment decisions and includes the County Executive, County Treasurer, and a representative of County Council pursuant to ORC §135.341(A). The investment objectives in order of priority are 1) preservation of principal, 2) maintenance of liquidity, and 3) maximization of return. The Investment Advisory Committee reviews the policies every three months at regularly scheduled public hearings. The Statement of Investment Policy is posted on the County Treasurer's website with the requirements codified at County Code 701.06.



The County Treasurer is responsible for the safe investment and reinvestment of County funds. The County Executive is responsible for all transactions. Employees who directly manage investments will attend a minimum of six hours each year of continuing education on public sector investment topics at County cost. Staff shall be bonded in amounts appropriate to levels of responsibility and portfolio characteristics and are prohibited from personal business activity that could create a conflict of interest.

Investment instruments authorized for purchase include those described in ORC §§135.18, 135.181, and 135.35. The Statement of Investment Policy prohibits the County from investing in certain investment practices. Each eligible investment is limited in the maximum percentage of the total average portfolio permitted so as to diversify investments and reduce risk of loss.

A. U.S. Treasury	100% maximum
B. Federal Agency (Fixed Rate)	100% maximum
C. Federal Agency (Callable)	40% maximum
D. Repurchase Agreements	50% maximum
E. Commercial Paper and Bankers' Acceptances combined	25% maximum
F. Certificates of Deposit	20% maximum
G. Bank Deposits (excluding CDs)	60% maximum
H. Municipal Obligations	10% maximum
I. STAR Ohio and Money Market Mutual Funds	60% maximum
J. Corporate Notes	15% maximum
K. Foreign Notes	1% maximum
L. Delinquent Tax Collection Anticipation Notes	15% maximum

The assets of the County shall be segregated into two categories based on expected liquidity needs and purposes – short-term funds and the long-term portfolio. The variability of investment earnings will be considered when budgeting their usage. The County Treasurer shall maintain accurate, complete, and timely records of all investment activities. The County Treasurer shall conduct an ongoing analysis and reports of the performance of the investment portfolio pursuant to County Code section 701.06(B).

### Accounting and Financial Reporting

Not later than March 31<sup>st</sup> of each year, the Office of Budget and Management shall prepare, publish, and submit to Council a public presentation on the budget (County Code §701.07(A)). Not later than 45 days after the end of each calendar quarter, the Office of Budget and Management shall prepare, publish, and submit to Council a quarterly financial report (County Code §701.07(B)). The Office of Budget and Management shall prepare, publish, and submit to Council a monthly financial report not later than fifteen (15) days after the end of each month (County Code §701.07(C)). The Office of Budget and Management, in coordination with other county agencies, shall maintain and publish annually by March 31<sup>st</sup> of each year a list of all outstanding loans made by the County (County Code §7.01.7(E)). An external audit of county finances gets completed by September 30<sup>th</sup> following each calendar year (County Code §7.01.7(F)).

*Accountability* - The General Accounting Department, as required by Ohio Revised Code, is responsible for certifying, accounting for and payment of funds. The County prepares a Comprehensive Annual Financial Report (CAFR) each year which it submits to GFOA and posts on its website. The County Charter established a County Audit Committee with responsibility to provide independent internal auditing to assist the County Executive, Fiscal Officer, Council, and others. The Committee shall consist of the President of Council or a Council member appointed by the Council President and four residents of the County appointed by the Executive and confirmed by Council. The Executive and Fiscal Officer shall serve as non-voting, ex officio members (County Charter Art. XI §11.01). The Department of Internal Auditing performs the internal auditing under the direction of the County Audit Committee (County Charter Article XI).

### Revenues

The County's tax base shall be preserved; any effort to selectively narrow or contract that base shall be supported only if its purpose conforms to the County's definition of high priority. The County will continuously seek to increase and diversify its revenues in order to limit the dependence on, and overly burden, one or only a few sources.

The County uses a cost allocation to seek reimbursement from federal and state program allocations and grants for eligible expenses incurred by the County. The cost allocation includes expenses related to information technology, space maintenance, and indirect administrative services.

### Fees and Charges

The fees and charges are established based on the cost to provide the service as legally allowable with considerations made for what the public or outside users should pay for each service. For example, court costs do not always cover the entire expense in order to keep the judicial system available to the public. The County's fees and charges are continually reviewed.

### Enterprise Funds

Enterprise funds are expected to derive at least 50% of their revenue from charges and user fees. Enterprises should strive to become self-supporting entities through annual reviews of fee structures, charges for services, and other operating revenues and expenditures. Services should be scaled to the level of support available from these chargebacks. The General Fund may subsidize internal services beyond the rate structure only to the extent of supporting facilities that cannot be charged to agencies whose funding is program-specific. The subsidy shall assure that there is enough working capital to meet current year expenses.

### Grants

In an effort to provide the greatest level of services possible to its citizens, the County will pursue federal, state, and private grants and other non-recurring revenues for programs that are consistent with the County's priorities. The County will accept one-time revenues only after a multi-year analysis including matching funds, in-kind contributions, overhead expenses, administrative costs, and reimbursement delays. The County will strictly limit financial support of these programs to avoid commitments which continue beyond the grant's funding availability.

### Expenditures

Appropriation on an All Funds basis is limited to the sum of available (unencumbered) cash balances and revenues estimated to be received in the current budget period (calendar year). The County prioritizes expenditures to stay within its means:

<b>High Priority</b>	<b>Medium Priority</b>	<b>Low Priority</b>
Required by law, administrative regulation, court order or current contractual agreement	Supports efficient delivery of essential public services at current or expanded levels	Supports delivery of nonessential public services
Promotes effective management control of resources	Required to preserve a facility or protect a county asset	Defers maintenance and operating costs
Required to ensure public safety and welfare	Enjoys high public support or benefits large population	Supports delivery of service for which there is a declining or limited demand
Reduces cost in the same fiscal year	Reduces cost in future years	Generates no cost savings
Generates nearly all funding by external source	Generates significant and material funding by external source	General minimal funding by external source

All efforts should be made to control personnel costs. A policy of fair compensation for services rendered will be maintained, however, every efforts should be made to reduce the amount of absenteeism, paid overtime, and when possible, the number of employees while continuing to increase both the efficiency and effectiveness of service delivery through technology and streamlined operations. When funding new projects or programs, the County will look first to reallocating existing appropriation.

*Special Revenue Funds* - Special revenue funds are supported by special levies, fees, grants, or intergovernmental revenues. Expenditures in these funds are strictly limited to the mandates of the funding source and the resources available. Special revenue funds will be subsidized by General Fund revenues (including the Health and Human Services Levy Fund) only to the extent necessary to draw down these funds, or to support non-mandated services that the County Executive and County Council authorize.

Purchasing

Purchases and contracts valued at \$500,000 or more require Council approval, and purchases and contracts between \$500 and \$500,000 require approval of the Board of Control (County Code §501.04). All information technology purchases require the approval of the County’s Chief Information Officer (County Code §501.11). The Office of Procurement and Diversity implements contracting policies and procedures pursuant to County Code §501.22.

## Risk Management

Risk Management was consolidated into the Department of Law in 2014 to provide more deliberate and comprehensive countywide planning of risk management and insurance coverage. In the event of an emergency, departments will utilize their Continuity of Operations (COOP) Plans to respond to an emergency and continue essential operations.

The County offers employees a choice of hospitalization plans. Most employees receive coverage through plans that the County provides through self-insurance. The County keeps a reserve of two months of expenditures from the preceding year in a reserve balance account as allowable in ORC §5705.13(A)(3).

## Economic Development

The decisions on how to invest economic development funds are made in coordination with the Capital Improvements Plan after performing an evaluation of the data, assumption, and methodology used in the project proposal.

Cuyahoga County has a Casino Revenue Fund to collect revenues for economic development as authorized in Ordinance No. O2012-0011 and County Code §709. The revenues shall be used to promote economic development in the Cleveland Downtown District through June 30, 2016. Beginning July 1, 2016, the revenues may be used for economic development projects anywhere in Cuyahoga County and for educational initiatives (County Code §§709.03 and 709.04).

Additionally, the County maintains the Economic Development Fund, which Council established in 2011 (O2011-0049) to provide gap funding for job creation and economic growth under a Five Year Economic Development Plan. The Western Reserve Fund was established to invest in specific programs for Workforce Development, Property Reutilization, Small Business Growth, and Large Scale Business Growth and Attraction to be administered by the County Executive through the Department of Development. The 2016 budget has \$10.4 million appropriated through funds from casino tax revenues.

Cuyahoga County residents pay 7.75% sales tax. Cuyahoga County receives 1.25% sales tax, and the other 6.5% goes to State of Ohio and the Greater Cleveland Regional Transit Authority. By administrative practice, the County's 1.25% gets distributed between a) 1.0% - County operations and b) 0.25% - economic development earmarked for the Global Center for Health Innovation/Cleveland Convention Center and Convention Center Hotel. The 0.25% for economic development gets deposited in the General Fund and is segregated in financial reports.

*Social Impact Financing* - The County established the Cuyahoga County Social Impact Financing Fund as a form of investment that can leverage private investment in Cuyahoga County's social service system (Ord. No. O2014-0018, County Code §715). The Fund is subsidized by the County's Health and Human Services Levy Fund. The Fund may be used to match non-County funds as follows: a) private investment funds will be used to fund social services that are expected to prevent clients' ongoing need for services, lead to County budget savings, and improved outcomes; and b) success payments are made from the

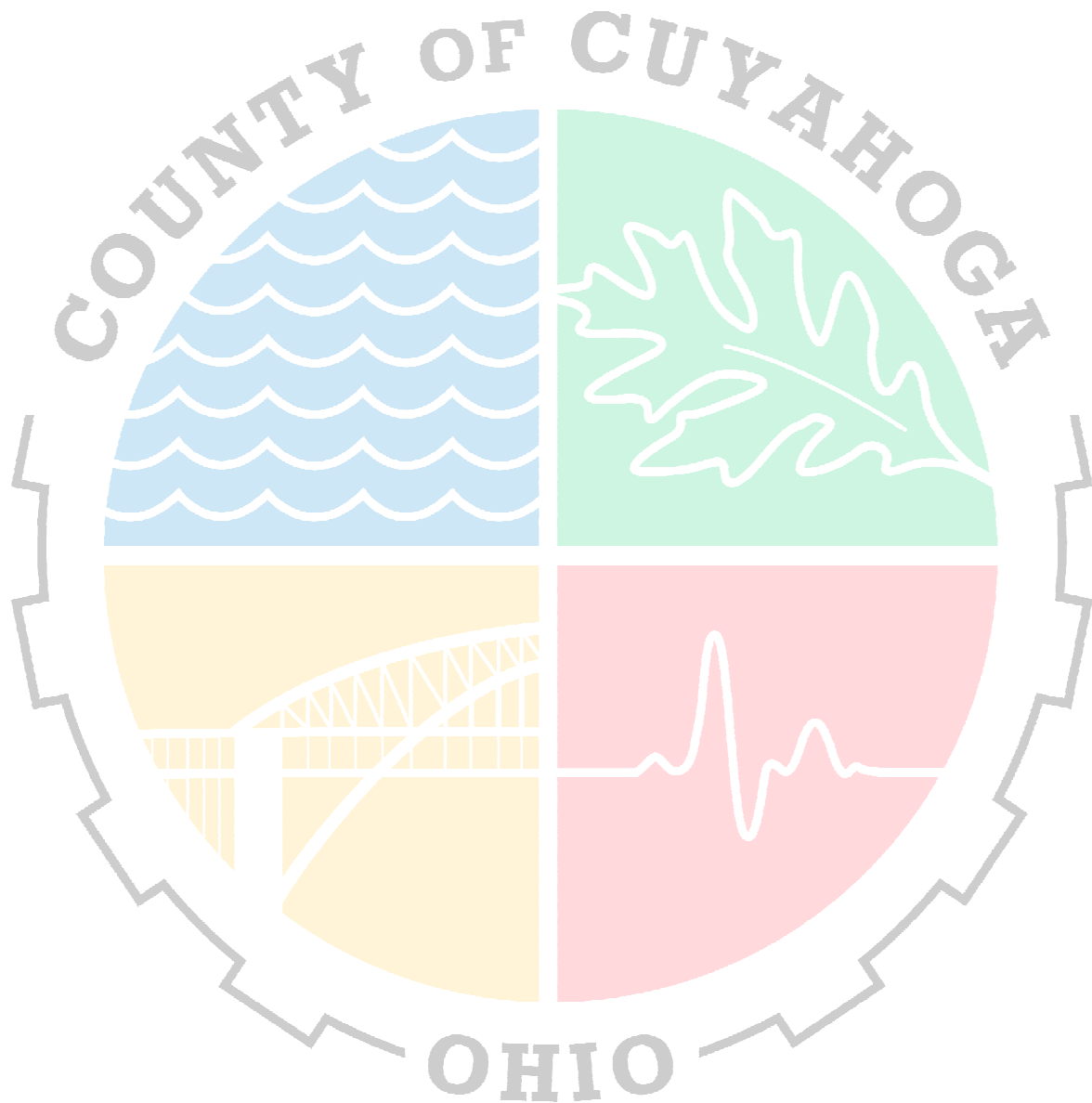


Social Impact Financing Fund to service providers or convening entities to repay the private investment based on meeting pre-defined performance targets. The payments are based on the cashable savings to the County and/or targeted outcomes achieved from the service delivery. The Fiscal Officer administers the Fund and provides an annual status report to County Council. The Fund shall not exceed \$5 million (County Code §715.04).

#### Succession Planning

The Department of Human Resources, the Personnel Review Commission, and agencies all contribute to succession planning. The Personnel Review Commission, an independent commission established by County Charter, ensures training management in personnel practices, training of employees in job functions, and coordination of recruitment among executive agencies (County Charter Art. IX, §9.02(3)). The County established the Cuyahoga County Code in 2013 (Ord. O2013-0001) to codify administrative procedures that provide formal written policies to, among other things, guide knowledge transfer to successive agency administrators.

# BUDGET DEVELOPMENT



## Biennial Budget Development

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Ordinance No. O2011-0036, adopted by County Council in September 2011, established the County's budget process. The County adopts a biennial operating budget and capital improvement plan, effective January 1<sup>st</sup> in even-numbered years; an Update to the biennial budget is approved by County Council in the odd-numbered years.

The development of the County budget can be summarized by *four* major steps:

- Base budget development
- Executive's Recommended Budget
- Council Budget Hearings
- Adoption of Biennial Budget by County Council

### **Base Budget Development**

The development of the following year's operating budgets (effective January 1) begins the previous June when the required **Tax Budget** is submitted to the County Budget Commission (no later than June 20). The Tax Budget has the following significant attributes:

- It provides an estimate for the Real Estate and Tangible Personal Property Tax rates.
- It provides the basis for the County's official Certificate of Estimated Resources. By law the County cannot adopt an appropriations budget which exceeds the Certificate. This document establishes the outside limits on spending.
- It establishes the share of the State Local Government Fund received by the County in the budget year. The County's allocation has been kept at 30% of the total distribution.

The approval of the Tax Budget coincides with the annual **Midyear Review** conducted by the **Office of Budget and Management (OBM)**. OBM prepares financial forecasts – including a thorough analysis of revenue, expenditures, and programmatic activity – on a quarterly basis. The 2<sup>nd</sup> Quarter (Midyear) forecast, prepared in July, guides the formulation of the base budget. In years past, the budget year estimate in the 2<sup>nd</sup> Quarter forecast (i.e. the 2016 estimate in the 2015 2<sup>nd</sup> Quarter forecast) has been used as the base budget.

The **initial base budget** for the 2016 - 2017 Biennial Budget was established by applying a 2% cost of living adjustment (COLA) to all salaries and a 3% increase to hospitalization (in each year) to the **2015 original budget**.

### **Executive's Recommended Budget**

**Base budgets** were sent to agencies for review. Agencies submitted **decision item requests** to the Office of Budget and Management to realign appropriation within the

base budgets as needed in order to meet agency needs. **In order to balance the 2016-2017 budgets**, agencies were tasked with reducing their General Fund and/or Health and Human Services Levy allocations by 10%: these reductions were achieved either through spending reductions or the identification of alternate or increased revenue. Budgets were then sent to the County Executive for review and approval.

The Executive’s Office met with agencies (required for Executive agencies, requested of Other Elected Officials) to review budgets, decision items, and performance plans. Results of those meetings were incorporated into the **Executive’s Recommended Budget** submitted to County Council for consideration.

**Council Budget Hearings**

The Fiscal Officer gave a summary of the **Executive’s Recommended Budget** in the Committee of Whole meeting on October 13, 2015, the same day the budget was scheduled for first reading of County Council. Budget hearings were then scheduled the following week over a three day period in front of the Committee of the Whole. All County agencies participated including the Courts, outside boards, and Executive departments. The budget hearings were used as an opportunity for the agencies to introduce their respective budgets to Council and for Council to ask questions regarding new or continued initiatives in each budget, where reductions were proposed, and ultimately allowed for Council to submit their own initiatives or add back into the budget based on the information obtained.

**Adoption of Biennial Budget by County Council**

The Biennial Budget was introduced on October 13, 2015 and adopted on third reading on December 8, 2015

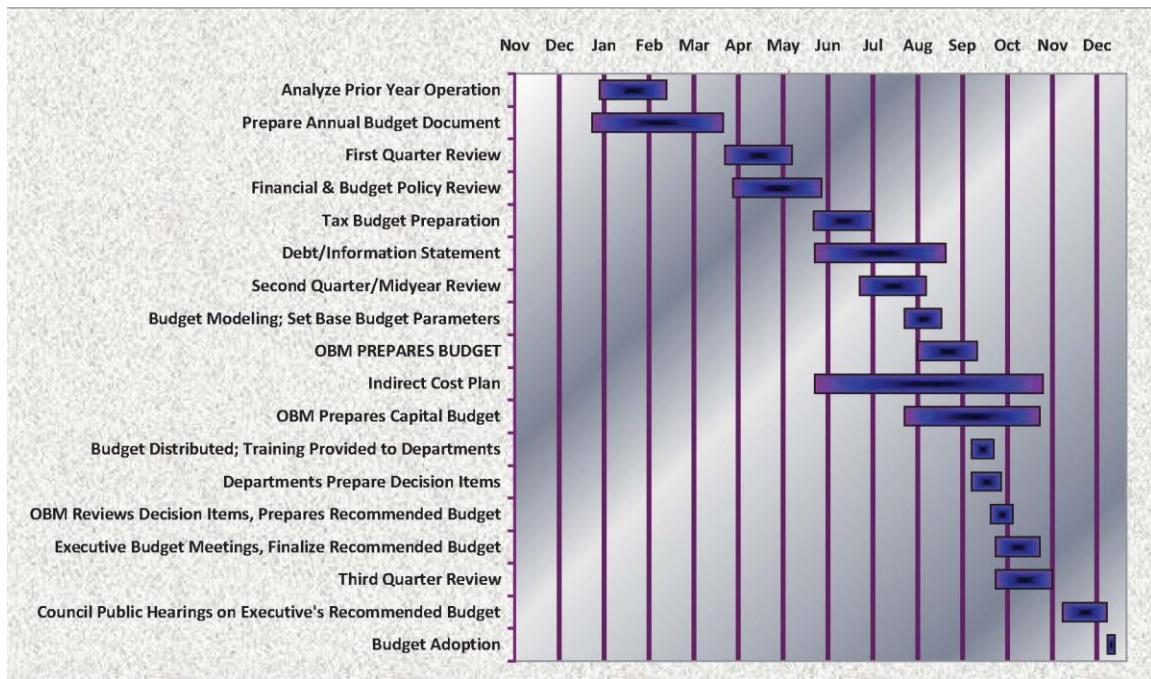


Figure BG-2: Budget Cycle

### **Amending the Budget**

A budget is a spending plan predicated on estimates and assumptions. These assumptions may change throughout the year based on changes in revenue, an unanticipated increase or decrease in the demand for services, legislative change that impacts County operations, or other policy (internal or external) policy change. The plan, then, must be amended to accommodate the changes and cover projected expenditures. The need to amend the budget is usually made evident during OBM's monthly (cursory) or quarterly (detailed) reviews or at the agency's initiative based on need. For example, the Health and Human Services Division of Children and Family Services may request either additional funding or a transfer of appropriation to support an increase in the number of children in the County's custody.

The budget can be amended in one of three ways: *increasing appropriation, decreasing appropriation, or transferring appropriation from one budget entity to another*. The latter can involve transferring appropriation from one **character** (i.e. budget category, such as salaries or contracts) within the same **index code** or from one index code (in the same agency or between agencies) to another. Appropriation can only be transferred, however, between index codes that are in the same **subfund**.

### **Appropriation Increase/Decrease**

Appropriation increases usually reflect a new program, a program expansion, or an increase in expenses resulting from an unanticipated increase in the level or cost of services. An appropriation decrease is processed when a program or service has been eliminated or when there has been a decrease in service levels. Appropriation increases and decreases are also processed in order to transfer appropriation from one subfund to another: these are only processed if the funding source is the same.

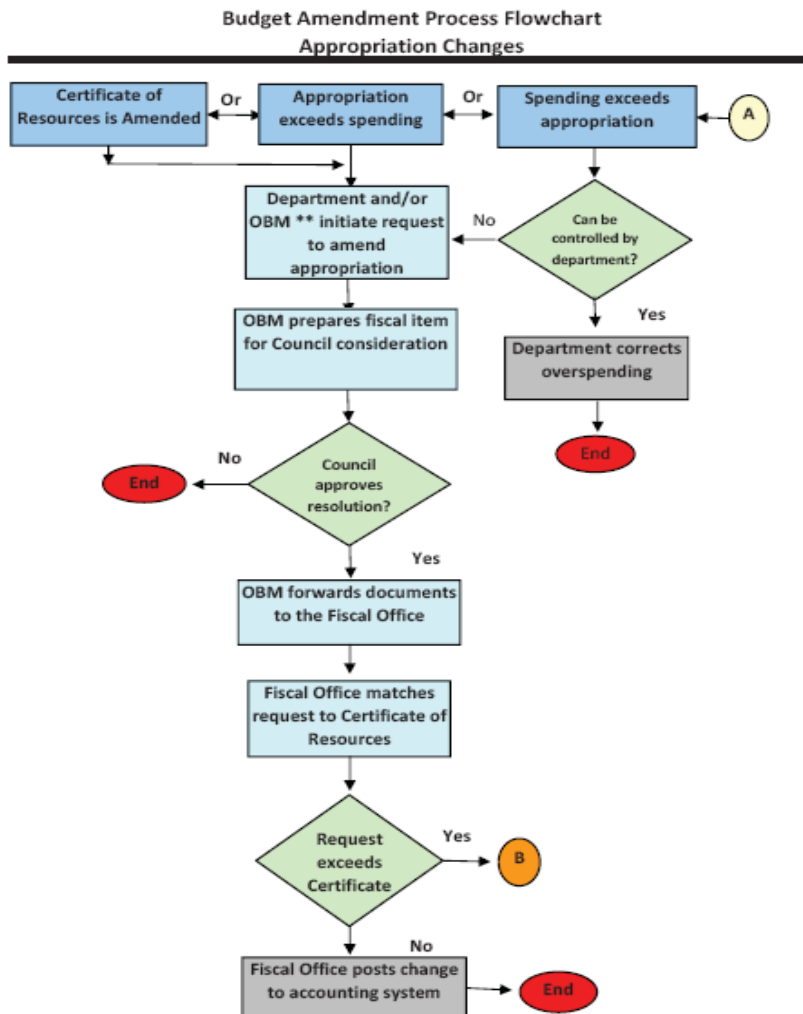
### **Appropriation Adjustment**

Adjustments involve the transfer of appropriation within the same index code and within the same character. For example, adjustments can involve moving appropriation from salaries to benefits, both of which are within the Personal Services character. Another example might be moving appropriation from supplies to contracts, both of which are in the Other Expenses character. Appropriation adjustments only require the approval of the Office of Budget and Management.

### **Appropriation Transfers**

Transfers involve moving appropriation between index codes and/or transferring appropriation from one character to another (e.g. from salaries to capital outlay). Appropriation transfers represent a change from what was adopted by County Council and, as a result, require Council's approval. OBM submits requests to Council to amend the budget on a fiscal agenda every two weeks. The fiscal

agenda is approved by Council via the current rules established for approving legislation.



- A** From Estimated Revenues Flowchart  
\*\* Requests for appropriation transfers begin here. Council approves when transferring between budget entities or between resolution categories.
- B** See related Estimates Revenues Flowchart

Figure BG-4: Changes in Expenditure Appropriation

In order to increase estimated **revenue**, clear evidence of a new or increased revenue source or the need to revise a projection must exist. This usually consists of an allocation letter or other written documentation, or a trend analysis that justifies a change. Requests for increases originate in the OBM for the General Fund and in various agencies or departments for most other funds. OBM prepares the necessary



forms for any changes in the Certificate of Resources, the document that establishes appropriation limits, and notifies the Fiscal Office of its recommendations.

Estimated revenues are reduced when a funding source notifies the County of reduced support. The agency or department informs the OBM, which in turn requests that the County's Fiscal Officer reduce the Certificate of Resources. This is a typical occurrence with a grant or Special Revenue fund. A final review of the Certificate is completed at the end of the fiscal year.

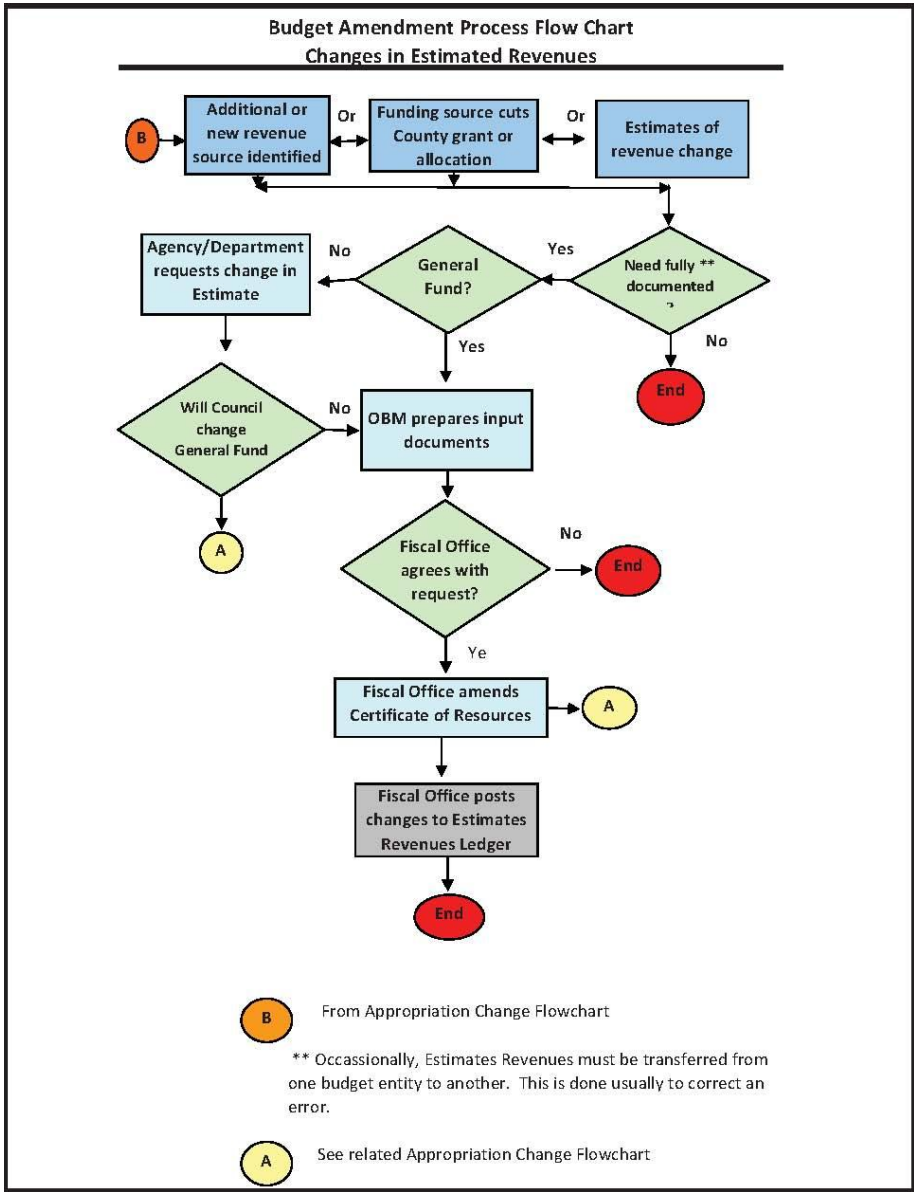


Figure BG-3: Changes in Estimated Revenues

**2016-2017**

**BUDGET SCHEDULES**



**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule I - General Fund Operating | Final**

<i>General Fund Operating</i>	2014 Actual	2015 Q3 Current Budget	2015 OBM 3rd Quarter Projection	2016 Final Budget	2017 Final Budget	2018 Final Budget Estimate
<b>AVAILABLE BEGINNING BALANCE</b>	\$187,413,381	\$200,113,315	\$200,113,315	\$88,634,390	\$81,351,796	\$76,402,098
<b>OPERATING REVENUE</b>						
Property Taxes	13,996,437	11,349,850	14,075,030	9,191,444	9,191,444	9,191,444
Sales And Use Tax	246,766,868	252,162,023	259,270,224	271,265,882	278,318,796	285,555,085
Licenses And Permits	75,320	91,222	56,640	56,954	56,954	56,954
Fines And Forfeitures	10,558,575	9,017,852	9,635,010	11,167,382	10,785,098	10,285,098
Charges For Services	61,046,550	62,370,831	60,210,812	73,926,266	70,958,426	73,958,426
Local Government Fund	17,185,687	16,703,467	18,664,085	18,306,629	18,306,629	18,306,629
Other Intergovernmental	13,853,731	11,841,608	15,928,824	15,891,915	15,891,915	15,891,915
Other Taxes	15,230,171	13,436,330	13,137,266	6,674,185	14,415,780	17,232,780
Investment Earnings	447,222	4,092,765	4,101,451	5,142,648	6,125,602	7,125,502
Miscellaneous	13,510,291	8,891,515	6,333,434	18,388,735	8,388,735	8,388,735
<b>TOTAL OPERATING REVENUE</b>	<b>\$392,670,851</b>	<b>\$389,957,463</b>	<b>\$401,412,776</b>	<b>\$430,012,041</b>	<b>\$432,439,380</b>	<b>\$445,992,568</b>
<b>TOTAL REVENUE</b>	<b>\$392,670,851</b>	<b>\$389,957,463</b>	<b>\$401,412,776</b>	<b>\$430,012,041</b>	<b>\$432,439,380</b>	<b>\$445,992,568</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$580,084,232</b>	<b>\$590,070,778</b>	<b>\$601,526,091</b>	<b>\$518,646,431</b>	<b>\$513,791,176</b>	<b>\$522,394,666</b>
<b>OPERATING EXPENDITURES</b>						
<b>General Government</b>	54,608,239	71,404,673	64,940,755	79,377,487	77,171,868	82,742,598
<b>Justice and Public Safety</b>	236,185,709	254,234,079	258,092,452	245,502,392	246,765,895	252,082,872
<b>Development</b>	2,734,491	3,856,553	3,092,323	3,100,191	2,956,514	2,989,842
<b>Social Services</b>	9,972,396	9,576,028	6,799,572	7,177,400	7,177,400	7,185,400
<b>Health and Safety</b>	378,294	511,575	539,183	427,501	430,395	434,359
<b>Miscellaneous</b>	20,467,188	14,562,186	9,361,348	15,921,387	14,812,194	23,290,593
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$324,346,317</b>	<b>\$354,145,094</b>	<b>\$342,825,633</b>	<b>\$351,506,358</b>	<b>\$349,314,266</b>	<b>\$368,725,664</b>
<b>OTHER FINANCING USES</b>	<b>\$55,624,600</b>	<b>\$56,338,531</b>	<b>\$54,325,332</b>	<b>\$74,879,247</b>	<b>\$71,708,090</b>	<b>\$77,766,351</b>
<b>TOTAL EXPENDITURES</b>	<b>\$379,970,917</b>	<b>\$410,483,625</b>	<b>\$397,150,965</b>	<b>\$426,385,605</b>	<b>\$421,022,356</b>	<b>\$446,492,015</b>
<b>ENDING BALANCE BEFORE ADJ.</b>	<b>\$200,113,315</b>	<b>\$179,587,153</b>	<b>\$204,375,126</b>	<b>\$92,260,826</b>	<b>\$92,768,820</b>	<b>\$75,902,651</b>
<b>RESERVES ON AVAILABLE BALANCE</b>						
Economic Development Reserve	0	(14,450,000)	(13,000,000)	0	0	0
Bond Proceeds	0	0	20,000,000	0	0	0
Contingency Reserve	0	0	0	(2,500,000)	(2,500,000)	(2,500,000)
Econ. Bond Reserve Approp.	0	(2,155,000)	(928,975)	(928,975)	0	0
Global Center Operating Reserve	0	(19,106,942)	(19,683,483)	(2,780,055)	(11,066,722)	(3,766,359)
Turner Construction Reserve	0	0	(33,000,000)	0	0	0
27th Payroll Reserve	0	(7,000,000)	0	0	0	0
Reserve for General Fund Transfers	0	0	(40,004,135)	(4,700,000)	(2,800,000)	0
Reserve for General Fund Advances	0	0	(20,199,442)	0	0	0
Settlement Order Reserve	0	0	0	0	0	0
Carryover Encumbrance	0	(22,390,766)	(8,924,701)	0	0	0
<b>TOTAL ADJUSTMENTS TO BALANCE</b>	<b>\$0</b>	<b>(\$65,102,708)</b>	<b>(\$115,740,736)</b>	<b>(\$10,909,030)</b>	<b>(\$16,366,722)</b>	<b>(\$6,266,359)</b>
<b>TOTAL AVAILABLE ENDING BALANCE</b>	<b>\$200,113,315</b>	<b>\$114,484,445</b>	<b>\$88,634,390</b>	<b>\$81,351,796</b>	<b>\$76,402,098</b>	<b>\$69,636,292</b>
<b>BALANCE TO EXPENDITURES %</b>	<b>52.7%</b>	<b>27.9%</b>	<b>22.3%</b>	<b>19.1%</b>	<b>18.1%</b>	<b>15.6%</b>
			<b>\$4,261,811</b>	<b>\$3,626,436</b>	<b>\$11,417,024</b>	<b>(\$499,447)</b>

General Fund available ending balances for current year and budget years are net on current year reserves reflected in the report.

Cuyahoga County Fiscal Office - OBM

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2016-2017 Preliminary Budget Draft

Attachment C

Forecast Summary By Fund

.25% Sales Tax Fund	2013		2014		2015 Q3	2015	2016	2017	2018
	Actual	Original Budget	Actual	Actual	Current Budget	3rd Quarter Projection	Final Budget	Final Budget	Final Budget
Available Beginning Balance	\$ 10,944,151	\$ 20,725,518	\$ 20,725,518	\$ 20,725,518	\$ 33,584,474	\$ 33,584,474	\$ -	\$ (0)	\$ -
<b>Operating Revenue</b>									
Property Taxes									
Sales and Use Tax	47,437,063	49,343,489	49,343,489	49,343,489	52,156,068	52,156,068	49,434,407	49,836,702	51,599,579
Licenses And Permits									
Fines And Forfeitures									
Charges for Service									
Local Government Fund									
Other Intergovernmental									
Other Taxes	3,770,235	4,386,205	4,386,205	4,386,205	4,447,027	4,447,027	6,615,675	14,357,270	14,227,225
Investment Earnings									
Miscellaneous Revenue									
<b>TOTAL OPERATING REVENUE</b>	<b>51,207,298</b>	<b>53,729,694</b>	<b>53,729,694</b>	<b>53,729,694</b>	<b>56,603,095</b>	<b>56,603,095</b>	<b>56,050,082</b>	<b>64,193,972</b>	<b>65,826,804</b>
<b>TOTAL REVENUE</b>	<b>51,207,298</b>	<b>53,729,694</b>	<b>53,729,694</b>	<b>53,729,694</b>	<b>56,603,095</b>	<b>56,603,095</b>	<b>56,050,082</b>	<b>64,193,972</b>	<b>65,826,804</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>62,151,449</b>	<b>74,455,212</b>	<b>74,455,212</b>	<b>74,455,212</b>	<b>90,187,569</b>	<b>90,187,569</b>	<b>56,050,082</b>	<b>64,193,972</b>	<b>65,826,804</b>
<b>OPERATING EXPENDITURES</b>									
General Government									
Justice and Public Safety									
Development									
Social Services									
Health and Safety									
Miscellaneous	10,264,141	8,212,500	8,212,500	8,212,500	5,400,000	5,400,000	5,400,000	5,400,000	13,897,245
<b>TOTAL OPER. EXPENDITURES</b>	<b>\$ 10,264,141</b>	<b>\$ 8,212,500</b>	<b>\$ 8,212,500</b>	<b>\$ 8,212,500</b>	<b>\$ 5,400,000</b>	<b>\$ 5,400,000</b>	<b>\$ 5,400,000</b>	<b>\$ 5,400,000</b>	<b>\$ 13,897,245</b>
<b>OTHER FINANCING USES</b>	<b>\$ 31,161,790</b>	<b>\$ 32,658,238</b>	<b>\$ 32,658,238</b>	<b>\$ 32,658,238</b>	<b>\$ 32,104,086</b>	<b>\$ 32,104,086</b>	<b>\$ 47,870,027</b>	<b>\$ 47,727,250</b>	<b>\$ 48,163,200</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 41,425,931</b>	<b>\$ 40,870,738</b>	<b>\$ 40,870,738</b>	<b>\$ 40,870,738</b>	<b>\$ 37,504,086</b>	<b>\$ 37,504,086</b>	<b>\$ 53,270,027</b>	<b>\$ 53,127,250</b>	<b>\$ 62,060,445</b>
ENDING BALANCE BEFORE ADJ.	\$ 20,725,518	\$ 33,584,474	\$ 33,584,474	\$ 33,584,474	\$ 52,683,483	\$ 52,683,483	2,780,055	\$ 11,066,722	\$ 3,766,359
<b>RESERVES ON BALANCE</b>									
Bond Proceeds	0		0	0	0	0	0	0	0
Econ. Development Reserve	0		0	0	0	0	0	0	0
Contingency Reserve	0		0	0	0	0	0	0	0
Econ. Dev. Bond Reserve Approp.	0		0	0	0	0	0	0	0
Global Center Reserve	0		0	0	(19,106,942)	(19,683,483)	(2,780,055)	(11,066,722)	(3,766,359)
Turner Construction Reserve	0		0	0	0	(33,000,000)	0	0	0
27th Payroll Transfer to Special Fund	0		0	0	0	0	0	0	0
Reserve for General Fund Transfers	0		0	0	0	0	0	0	0
*Reserve for General Fund Advances	0		0	0	0	0	0	0	0
Settlement Order Reserve	0		0	0	0	0	0	0	0
Carryover Encumbrance	0		0	0	0	0	0	0	0
<b>TOTAL RESERVES ON BALANCE</b>	<b>0</b>	<b></b>	<b>0</b>	<b>0</b>	<b>(19,106,942)</b>	<b>(52,683,483)</b>	<b>(2,780,055)</b>	<b>(11,066,722)</b>	<b>(3,766,359)</b>
<b>AVAILABLE ENDING BALANCE</b>	<b>\$ 20,725,518</b>	<b>\$ 33,584,474</b>	<b>\$ 33,584,474</b>	<b>\$ 33,584,474</b>	<b>\$ 33,576,541</b>	<b>\$ -</b>	<b>\$ (0)</b>	<b>\$ -</b>	<b>\$ -</b>
BALANCE TO EXPENDITURES %	50.0%		82.2%	82.2%	89.5%	0.0%	0.0%	0.0%	0.0%
Operating Surplus (Deficit)	9,781,367		12,858,956	12,858,956	19,099,009	19,099,009	2,780,055	11,066,722	3,766,359

\* Reserve for General Fund Advances expected to be repaid from other sources (includes Huntington Park Garage and Euclid Jail).

Cuyahoga County Fiscal Office - OBM

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2016-2017 Preliminary Budget Draft

Forecast Summary By Fund

Attachment C

General Fund Operating Net of .25% Sales Tax	2013	2014	2014	2015 Q3	2015	2016	2017	2018
	Actual	Original Budget	Actual	Current Budget	3rd Quarter Projection	Final Budget	Final Budget	Final Budget
Available Beginning Balance	\$ 172,440,381	\$ 166,687,860	\$ 166,687,860	\$ 166,528,838	\$ 166,528,838	\$ 88,634,386	\$ 81,351,791	\$ 76,402,092
<b>Operating Revenue</b>								
Property Taxes	13,923,275	13,875,536	13,996,437	11,349,850	14,075,030	9,191,444	9,191,444	9,191,444
Sales and Use Tax	189,869,443	193,194,689	197,423,379	200,005,955	207,114,156	221,831,475	228,482,094	233,955,506
Licenses And Permits	91,498	63,021	75,320	91,222	56,640	56,954	56,954	56,954
Fines And Forfeitures	9,297,026	10,241,826	10,558,575	9,017,852	9,635,010	11,167,382	10,785,098	10,285,098
Charges for Service	56,760,272	63,733,252	61,046,550	62,370,829	60,210,812	73,926,266	70,958,426	73,958,426
Local Government Fund	17,367,247	16,868,483	17,185,687	16,703,467	18,664,085	18,306,629	18,306,629	18,306,629
Other Intergovernmental	12,160,384	12,527,015	13,853,731	11,841,608	15,928,824	15,891,915	15,891,915	15,891,915
Other Taxes	72,116	402,087	10,843,966	8,989,303	8,690,239	58,510	58,510	3,005,555
Investment Earnings	0	3,550,087	447,222	4,092,765	4,101,451	5,142,648	6,125,602	7,125,502
Miscellaneous Revenue	7,363,801	5,884,492	13,510,291	8,891,515	6,333,434	18,388,735	8,388,735	8,388,735
<b>TOTAL OPERATING REVENUE</b>	<b>306,905,062</b>	<b>320,340,488</b>	<b>338,941,158</b>	<b>333,354,366</b>	<b>344,809,681</b>	<b>373,961,958</b>	<b>368,245,407</b>	<b>380,165,764</b>
<b>TOTAL REVENUE</b>	<b>306,905,062</b>	<b>320,340,488</b>	<b>338,941,158</b>	<b>333,354,366</b>	<b>344,809,681</b>	<b>373,961,958</b>	<b>368,245,407</b>	<b>380,165,764</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>479,345,443</b>	<b>487,028,348</b>	<b>505,629,018</b>	<b>499,883,204</b>	<b>511,338,519</b>	<b>462,596,344</b>	<b>449,597,198</b>	<b>456,567,856</b>
<b>OPERATING EXPENDITURES</b>								
General Government	55,760,827	64,560,159	54,608,239	71,404,673	64,940,755	79,377,487	77,171,868	82,742,598
Justice and Public Safety	223,479,834	234,187,615	236,185,709	254,234,079	258,092,452	245,502,392	246,765,895	252,082,872
Development	3,648,394	3,614,843	2,734,491	3,856,553	3,092,323	3,100,191	2,956,514	2,989,842
Social Services	6,882,505	8,910,118	9,972,396	9,576,028	6,799,572	7,177,400	7,177,400	7,185,400
Health and Safety	562,279	430,184	378,294	511,575	539,183	427,501	430,395	434,359
Miscellaneous	2,595,738	3,968,957	12,254,688	9,162,186	3,961,348	10,521,387	9,412,194	9,393,348
<b>TOTAL OPER. EXPENDITURES</b>	<b>\$ 292,929,577</b>	<b>\$ 315,671,876</b>	<b>\$ 316,133,817</b>	<b>\$ 348,745,094</b>	<b>\$ 337,425,633</b>	<b>\$ 346,106,358</b>	<b>\$ 343,914,266</b>	<b>\$ 354,828,419</b>
<b>OTHER FINANCING USES</b>	<b>\$ 19,728,006</b>	<b>\$ 16,297,910</b>	<b>\$ 22,966,362</b>	<b>\$ 24,234,445</b>	<b>\$ 22,221,246</b>	<b>\$ 27,009,220</b>	<b>\$ 23,980,840</b>	<b>\$ 29,603,151</b>
<b>TOTAL EXPENDITURES</b>	<b>\$ 312,657,583</b>	<b>\$ 331,969,786</b>	<b>\$ 339,100,179</b>	<b>\$ 372,979,539</b>	<b>\$ 359,646,879</b>	<b>\$ 373,115,578</b>	<b>\$ 367,895,106</b>	<b>\$ 384,431,570</b>
ENDING BALANCE BEFORE ADJ.	\$ 166,687,860	\$ 155,058,562	\$ 166,528,839	\$ 126,903,665	\$ 151,691,639	\$ 89,480,765	\$ 81,702,091	\$ 72,136,285
<b>RESERVES ON BALANCE</b>								
Bond Proceeds	0		0	0	20,000,000	0	0	0
Econ. Development Reserve	0		0	(14,450,000)	(13,000,000)	0	0	0
Contingency Reserve	0		0	0	0	(2,500,000)	(2,500,000)	(2,500,000)
Econ. Dev. Bond Reserve Approp.	0		0	(2,155,000)	(928,975)	(928,975)	0	0
Global Center Reserve	0		0	0	0	0	0	0
Turner Construction Reserve	0		0	0	0	0	0	0
27th Payroll Transfer to Special Fund	0		0	(7,000,000)	0	0	0	0
Reserve for General Fund Transfers	0		0	0	(40,004,135)	(4,700,000)	(2,800,000)	0
*Reserve for General Fund Advances	0		0	0	(20,199,442)	0	0	0
Settlement Order Reserve	0		0	0	0	0	0	0
Carryover Encumbrance	0		0	(22,390,766)	(8,924,701)	0	0	0
TOTAL RESERVES ON BALANCE	0		0	(45,995,766)	(63,057,253)	(8,128,975)	(5,300,000)	(2,500,000)
<b>AVAILABLE ENDING BALANCE</b>	<b>\$ 166,687,860</b>		<b>\$ 166,528,839</b>	<b>\$ 80,907,899</b>	<b>\$ 88,634,386</b>	<b>\$ 81,351,790</b>	<b>\$ 76,402,091</b>	<b>\$ 69,636,285</b>
BALANCE TO EXPENDITURES %	53.3%		49.1%	21.7%	24.6%	21.8%	20.8%	18.1%
Operating Surplus (Deficit)	(5,752,521)		(159,021)	(39,625,173)	(14,837,198)	846,380	350,301	(4,265,806)

\* Reserve for General Fund Advances expected to be repaid from other sources (includes Huntington Park Garage and Euclid Jail).

**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule I - General Fund Operating | Final**

<b>Health and Human Services Levy Fund</b>	<b>2014 Actual</b>	<b>2015 Q3 Current Budget</b>	<b>2015 OBM 3rd Quarter Projection</b>	<b>2016 Final Budget</b>	<b>2017 Final Budget</b>	<b>2018 Final Budget Estimate</b>
<b>AVAILABLE BEGINNING BALANCE</b>	\$35,265,114	\$33,696,501	\$33,696,501	\$43,903,034	\$43,905,579	\$43,939,193
<b>OPERATING REVENUE</b>						
Property Taxes	206,973,725	214,609,551	212,656,587	217,780,509	217,780,509	217,780,509
Sales And Use Tax	0	0	0	0	0	0
Licenses And Permits	0	0	0	0	0	0
Fines And Forfeitures	0	0	0	0	0	0
Charges For Services	0	0	0	0	0	0
Local Government Fund	0	0	0	0	0	0
Other Intergovernmental	20,023,367	20,343,339	19,854,748	19,854,748	19,854,748	19,854,748
Other Taxes	0	41,750	21,186	21,186	21,186	21,186
Investment Earnings	0	0	0	0	0	0
Miscellaneous	3,842,307	4	0	0	0	0
<b>TOTAL OPERATING REVENUE</b>	<b>\$230,839,400</b>	<b>\$234,994,644</b>	<b>\$232,532,521</b>	<b>\$237,656,443</b>	<b>\$237,656,443</b>	<b>\$237,656,443</b>
<b>TOTAL REVENUE</b>	<b>\$230,839,400</b>	<b>\$234,994,644</b>	<b>\$232,532,521</b>	<b>\$237,656,443</b>	<b>\$237,656,443</b>	<b>\$237,656,443</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$266,104,514</b>	<b>\$268,691,145</b>	<b>\$266,229,022</b>	<b>\$281,559,477</b>	<b>\$281,562,022</b>	<b>\$281,595,636</b>
<b>OPERATING EXPENDITURES</b>						
General Government	0	0	0	0	0	0
Justice and Public Safety	0	0	0	0	0	0
Development	0	0	0	0	0	0
Social Services	0	0	3,957,210	3,957,210	3,957,210	3,957,210
Health and Safety	79,443,656	79,443,657	79,443,657	71,835,659	71,835,659	65,117,475
Miscellaneous	3,842,162	0	0	0	0	0
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$83,285,818</b>	<b>\$79,443,657</b>	<b>\$83,400,867</b>	<b>\$75,792,869</b>	<b>\$75,792,869</b>	<b>\$69,074,685</b>
<b>OTHER FINANCING USES</b>	<b>\$149,122,195</b>	<b>\$156,254,519</b>	<b>\$138,925,121</b>	<b>\$161,861,029</b>	<b>\$161,829,960</b>	<b>\$168,259,746</b>
<b>TOTAL EXPENDITURES</b>	<b>\$232,408,013</b>	<b>\$235,698,176</b>	<b>\$222,325,988</b>	<b>\$237,653,898</b>	<b>\$237,622,829</b>	<b>\$237,334,431</b>
<b>ENDING BALANCE BEFORE ADJ.</b>	<b>\$33,696,501</b>	<b>\$32,992,969</b>	<b>\$43,903,034</b>	<b>\$43,905,579</b>	<b>\$43,939,193</b>	<b>\$44,261,205</b>
<b>RESERVES ON AVAILABLE BALANCE</b>						
Economic Development Reserve	0	0	0	0	0	0
Bond Proceeds	0	0	0	0	0	0
Contingency Reserve	0	0	0	0	0	0
Econ. Bond Reserve Approp.	0	0	0	0	0	0
Global Center Operating Reserve	0	0	0	0	0	0
Turner Construction Reserve	0	0	0	0	0	0
27th Payroll Reserve	0	0	0	0	0	0
Reserve for General Fund Transfers	0	0	0	0	0	0
Reserve for General Fund Advances	0	0	0	0	0	0
Settlement Order Reserve	0	0	0	0	0	0
Carryover Encumbrance	0	0	0	0	0	0
<b>TOTAL ADJUSTMENTS TO BALANCE</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>
<b>TOTAL AVAILABLE ENDING BALANCE</b>	<b>\$33,696,501</b>	<b>\$32,992,969</b>	<b>\$43,903,034</b>	<b>\$43,905,579</b>	<b>\$43,939,193</b>	<b>\$44,261,205</b>
<b>BALANCE TO EXPENDITURES %</b>	<b>14.5%</b>	<b>14.0%</b>	<b>19.7%</b>	<b>18.5%</b>	<b>18.5%</b>	<b>18.6%</b>
			\$10,206,533	\$2,545	\$33,614	\$322,012

General Fund available ending balances for current year and budget years are net on current year reserves reflected in the report.



**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule I - GF / HHS Levy Fund Analysis | Final**

<i>General Fund / HHS Levy</i>	2014 Actual	2015 Q3 Current Budget	2015 OBM 3rd Quarter Projection	2016 Final Budget	2017 Final Budget	2018 Final Budget Estimate
<b>AVAILABLE BEGINNING BALANCE</b>	\$222,678,495	\$233,809,816	\$233,809,816	\$132,537,424	\$125,257,375	\$120,341,291
<b>OPERATING REVENUE</b>						
Property Taxes	220,970,162	225,959,401	226,731,617	226,971,953	226,971,953	226,971,953
Sales And Use Tax	246,766,868	252,162,023	259,270,224	271,265,882	278,318,796	285,555,085
Licenses And Permits	75,320	91,222	56,640	56,954	56,954	56,954
Fines And Forfeitures	10,558,575	9,017,852	9,635,010	11,167,382	10,785,098	10,285,098
Charges For Services	61,046,550	62,370,831	60,210,812	73,926,266	70,958,426	73,958,426
Local Government Fund	17,185,687	16,703,467	18,664,085	18,306,629	18,306,629	18,306,629
Other Intergovernmental	33,877,098	32,184,947	35,783,572	35,746,663	35,746,663	35,746,663
Other Taxes	15,230,171	13,478,080	13,158,452	6,695,371	14,436,966	17,253,966
Investment Earnings	447,222	4,092,765	4,101,451	5,142,648	6,125,602	7,125,502
Miscellaneous	17,352,598	8,891,519	6,333,434	18,388,735	8,388,735	8,388,735
<b>TOTAL OPERATING REVENUE</b>	<b>\$623,510,251</b>	<b>\$624,952,107</b>	<b>\$633,945,297</b>	<b>\$667,668,484</b>	<b>\$670,095,823</b>	<b>\$683,649,011</b>
<b>TOTAL REVENUE</b>	<b>\$623,510,251</b>	<b>\$624,952,107</b>	<b>\$633,945,297</b>	<b>\$667,668,484</b>	<b>\$670,095,823</b>	<b>\$683,649,011</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$846,188,746</b>	<b>\$858,761,923</b>	<b>\$867,755,113</b>	<b>\$800,205,908</b>	<b>\$795,353,198</b>	<b>\$803,990,302</b>
<b>OPERATING EXPENDITURES</b>						
<b>General Government</b>	54,608,239	71,404,673	64,940,755	79,377,487	77,171,868	82,742,598
<b>Justice and Public Safety</b>	236,185,709	254,234,079	258,092,452	245,502,392	246,765,895	252,082,872
<b>Development</b>	2,734,491	3,856,553	3,092,323	3,100,191	2,956,514	2,989,842
<b>Social Services</b>	9,972,396	9,576,028	10,756,782	11,134,610	11,134,610	11,142,610
<b>Health and Safety</b>	79,821,950	79,955,232	79,982,840	72,263,160	72,266,054	65,551,834
<b>Miscellaneous</b>	24,309,350	14,562,186	9,361,348	15,921,387	14,812,194	23,290,593
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$407,632,135</b>	<b>\$433,588,751</b>	<b>\$426,226,500</b>	<b>\$427,299,227</b>	<b>\$425,107,135</b>	<b>\$437,800,349</b>
<b>OTHER FINANCING USES</b>	<b>\$204,746,795</b>	<b>\$212,593,050</b>	<b>\$193,250,453</b>	<b>\$236,740,276</b>	<b>\$233,538,050</b>	<b>\$246,026,097</b>
<b>TOTAL EXPENDITURES</b>	<b>\$612,378,930</b>	<b>\$646,181,801</b>	<b>\$619,476,953</b>	<b>\$664,039,503</b>	<b>\$658,645,185</b>	<b>\$683,826,446</b>
<b>ENDING BALANCE BEFORE ADJ.</b>	<b>\$233,809,816</b>	<b>\$212,580,122</b>	<b>\$248,278,160</b>	<b>\$136,166,405</b>	<b>\$136,708,013</b>	<b>\$120,163,856</b>
<b>RESERVES ON AVAILABLE BALANCE</b>						
Economic Development Reserve	0	(14,450,000)	(13,000,000)	0	0	0
Bond Proceeds	0	0	20,000,000	0	0	0
Contingency Reserve	0	0	0	(2,500,000)	(2,500,000)	(2,500,000)
Econ. Bond Reserve Approp.	0	(2,155,000)	(928,975)	(928,975)	0	0
Global Center Operating Reserve	0	(19,106,942)	(19,683,483)	(2,780,055)	(11,066,722)	(3,766,359)
Turner Construction Reserve	0	0	(33,000,000)	0	0	0
27th Payroll Reserve	0	(7,000,000)	0	0	0	0
Reserve for General Fund Transfers	0	0	(40,004,135)	(4,700,000)	(2,800,000)	0
Reserve for General Fund Advances	0	0	(20,199,442)	0	0	0
Settlement Order Reserve	0	0	0	0	0	0
Carryover Encumbrance	0	(22,390,766)	(8,924,701)	0	0	0
<b>TOTAL ADJUSTMENTS TO BALANCE</b>	<b>\$0</b>	<b>(\$65,102,708)</b>	<b>\$115,740,736)</b>	<b>(\$10,909,030)</b>	<b>(\$16,366,722)</b>	<b>(\$6,266,359)</b>
<b>HUMAN SERVICES - ENDING BALANCE</b>	<b>\$33,696,501</b>	<b>\$33,702,827</b>	<b>\$43,903,034</b>	<b>\$43,905,585</b>	<b>\$43,939,204</b>	<b>\$44,261,219</b>
<b>GENERAL FUND - ENDING BALANCE</b>	<b>\$200,113,315</b>	<b>\$113,774,587</b>	<b>\$88,634,390</b>	<b>\$81,351,790</b>	<b>\$76,402,087</b>	<b>\$69,636,278</b>
<b>TOTAL AVAILABLE ENDING BALANCE</b>	<b>\$233,809,816</b>	<b>\$147,477,414</b>	<b>\$132,537,424</b>	<b>\$125,257,375</b>	<b>\$120,341,291</b>	<b>\$113,897,497</b>
<b>BALANCE TO EXPENDITURES %</b>	<b>38.2%</b>	<b>22.8%</b>	<b>21.4%</b>	<b>18.9%</b>	<b>18.3%</b>	<b>16.7%</b>

**Cuyahoga County Fiscal Office - OBM**  
**2016-2016 Budget Summary**  
**Schedule III - General Fund / HHS Levy Subsidies to Other Funds**

	2013	2014	2015 Q3	2015 OBM	2016	2015-2016	2017	2016-2017
	Actual	Actual	Current	3rd Quarter	Final	% Change	Final	% Change
			Budget	Projection	Budget		Budget	
<b>Special Revenue Funds</b>								
Veterans Services Fund	758,306	241,867	40,467	96,561	0	-100.0%	0	
Cuyahoga County Educational Asst. Progr	500,000	1,000,000	1,100,000	1,100,000	1,000,000	-9.1%	1,000,000	0.0%
Cuy Co Reg Forensic Science Lab SR	2,959,776	2,887,739	3,539,494	3,809,583	4,217,993	10.7%	4,214,923	-0.1%
Treatment Alternatives Street Crime	1,020,156	30,792	438,643	478,681	909,494	90.0%	464,319	-48.9%
Public Defender HHS	0	52,432	0	0	0		0	
Social Impact Financing Fund	0	1,000,000	1,000,000	1,000,000	1,000,000	0.0%	1,000,000	0.0%
Children Services Fund	39,901,601	36,522,255	39,092,542	31,986,416	30,279,637	-5.3%	30,229,637	-0.2%
County Planning Commission	1,196,132	1,058,683	1,246,574	1,246,574	1,126,257	-9.7%	1,142,500	1.4%
Emergency Management	450,746	773,404	1,064,089	1,226,904	1,056,781	-13.9%	1,067,612	1.0%
Human Services Other Program	0	0	0	0	1,023,046		1,023,046	0.0%
Cuyahoga Support Enforcement Agency	2,037,147	1,485,575	2,726,484	2,170,409	6,626,484	205.3%	6,647,376	0.3%
Fatherhood Initiative	918,104	1,047,060	1,012,725	1,021,104	1,023,434	0.2%	1,024,193	0.1%
Early Childhood - IIC	669,552	919,552	919,552	919,552	669,552	-27.2%	669,552	0.0%
Witness Victim	1,707,048	1,621,812	1,940,398	1,765,249	1,933,864	9.6%	1,948,875	0.8%
Criminal Justice Intervention HHS	0	250,000	0	0	0		0	
JC Detention & Probation Services	13,232,705	16,813,354	19,764,255	17,593,271	18,465,080	5.0%	18,618,023	0.8%
Custody Mediation	185,053	0	128,198	155,120	208,371	34.3%	222,448	6.8%
JC HHS Youth & Family Community Partn	2,643,491	2,736,199	0	612,916	0	-100.0%	0	
Family Justice Center	204,011	156,217	175,000	144,868	175,489	21.1%	177,304	1.0%
9-1-1 Consolidation Shared Services	1,500,000	0	1,700,000	422,000	0	-100.0%	0	
Mental Health Services HHS	0	0	0	0	1,767,716		1,767,787	0.0%
Euclid Jail	0	643,366	1,286,732	1,071,142	1,386,978	29.5%	1,381,505	-0.4%
Cuyahoga Job Creation Fund	267,592	0	0	0	0		5,500,000	
Property Demolition Fund	0	0	0	0	16,000,000		0	-100.0%
Soil & Water Conservation	75,000	75,000	75,000	75,000	75,000	0.0%	75,000	0.0%
Children & Family Services	28,396,189	34,070,065	34,101,247	29,264,507	35,998,713	23.0%	35,451,201	-1.5%
Office of Health and Human Services	1,874,173	4,361,253	3,492,695	2,609,973	4,208,332	61.2%	4,243,029	0.8%
Cuyahoga Tapestry System of Care	4,280,552	4,155,302	4,444,650	3,589,172	2,253,228	-37.2%	2,265,093	0.5%
Cuyahoga Job & Family Services	11,393,345	6,807,912	8,538,574	7,212,975	12,815,685	77.7%	12,749,422	-0.5%
Children With Medical Handicap	1,005,732	2,089,732	2,764,307	1,964,307	2,764,307	40.7%	2,764,307	0.0%
Senior and Adult Services	11,631,351	14,115,673	13,841,751	15,618,238	16,226,227	3.9%	16,482,065	1.6%
Early Childhood - IIC Public Asst.	10,317,862	12,158,618	12,138,197	11,831,023	12,149,974	2.7%	12,162,223	0.1%
FCFC Public Assistance	3,370,925	2,705,926	3,542,326	3,169,050	3,825,621	20.7%	3,927,644	2.7%
Homeless Services	4,901,373	5,708,207	5,472,912	5,193,285	5,890,661	13.4%	5,874,331	-0.3%
HHS Office of Reentry	1,769,382	1,966,864	2,517,444	2,854,681	2,262,434	-20.7%	2,300,591	1.7%
General Gas & License Fees	690,787	0	0	0	0		0	
<b>Total Special Revenue Funds</b>	<b>\$149,858,091</b>	<b>\$157,454,859</b>	<b>\$168,104,256</b>	<b>\$150,202,561</b>	<b>\$187,340,358</b>	<b>24.7%</b>	<b>\$176,394,006</b>	<b>-5.8%</b>
<b>Debt Service Funds</b>								
Gateway Arena	5,998,533	5,518,839	3,218,437	5,315,970	5,600,000	5.3%	5,600,000	0.0%
Brownfield Debt Service	996,686	5,743,194	647,567	841,705	843,000	0.2%	843,000	0.0%
Shaker Square Debt Service	129,751	126,918	125,089	78,777	124,000	57.4%	124,000	0.0%
Commercial Redevelopment Debt Service	854,028	820,029	832,868	898,316	890,535	-0.9%	890,430	-0.0%
Medical Mart Series 2010 Debt Service	30,652,336	32,148,784	32,142,415	32,350,443	31,421,060	-2.9%	26,736,406	-14.9%
Debt Service County Hotel	0	0	0	0	3,769,817		20,308,344	438.7%
DS-Western Reserve Series 2014B	0	0	0	749,614	784,480	4.7%	784,480	0.0%
DS-Med Mart Refunding Series 2014C	0	0	0	683,847	679,150	-0.7%	682,500	0.5%
<b>Total Debt Service Funds</b>	<b>\$38,631,334</b>	<b>\$44,357,764</b>	<b>\$36,966,376</b>	<b>\$40,918,672</b>	<b>\$44,112,042</b>	<b>7.8%</b>	<b>\$55,969,160</b>	<b>26.9%</b>
<b>Enterprise Funds</b>								
Cuyahoga Regional Information System	80,661	314,523	337,214	329,931	465,973	41.2%	468,965	0.6%
County Airport	487,205	0	531,302	326,476	771,900	136.4%	655,916	-15.0%
<b>Total Enterprise Funds</b>	<b>\$567,866</b>	<b>\$314,523</b>	<b>\$868,516</b>	<b>\$656,407</b>	<b>\$1,237,873</b>	<b>88.6%</b>	<b>\$1,124,881</b>	<b>-9.1%</b>
<b>Internal Service Funds</b>								
Centralized Custodial Services	0	0	0	2,000,000	4,000,000	100.0%	0	-100.0%
Sheriff Building Security Services	0	2,000,000	2,000,000	0	0		0	
County Garage	0	380,000	0	0	0		0	

Starting in 2014 the subsidy to General Gas License Fees Fund (Map Room subsidy) is from the Real Estate Assessment Fund.

**Cuyahoga County Fiscal Office - OBM**  
**2016-2016 Budget Summary**  
**Schedule III - General Fund / HHS Levy Subsidies to Other Funds**

	2013 Actual	2014 Actual	2015 Q3 Current Budget	2015 OBM 3rd Quarter Projection	2016 Final Budget	2015-2016 % Change	2017 Final Budget	2016-2017 % Change
<b>Internal Service Funds</b>								
Fast Copier	0	239,650	0	0	0		0	
<b>Total Internal Service Funds</b>	<b>\$0</b>	<b>\$2,619,650</b>	<b>\$2,000,000</b>	<b>\$2,000,000</b>	<b>\$4,000,000</b>	<b>100.0%</b>	<b>\$0</b>	<b>-100.0%</b>
<b>TOTAL SUBSIDIES TO OTHER FUNDS</b>	<b>\$189,057,291</b>	<b>\$204,746,796</b>	<b>\$207,939,148</b>	<b>\$193,777,640</b>	<b>\$236,690,273</b>	<b>22.1%</b>	<b>\$233,488,047</b>	<b>-1.4%</b>

**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule II - GF Departmental Summary | Final**

	2013	2014	2015 Q3	2015 OBM	2016	2015-2016	2017	2016-2017
	Actual	Actual	Current	3rd Quarter	Final	% Change	Final	% Change
			Budget	Projection	Budget		Budget	
<b>County Executive Agencies</b>								
Office of the County Executive	1,580,915	1,412,273	1,414,536	1,107,459	1,091,174	-1.5%	1,105,784	1.3%
County Executive Transition	0	75,005	35,475	35,474	0	-100.0%	0	
Department of Communications	333,564	418,231	497,702	508,299	598,064	17.7%	607,205	1.5%
County Law Department	1,621,175	1,852,200	2,315,505	2,554,210	2,441,796	-4.4%	2,487,033	1.9%
Human Resources	3,414,975	3,690,610	4,144,444	3,707,840	3,881,638	4.7%	4,940,425	27.3%
Development	3,332,420	2,417,201	3,178,333	2,458,481	2,224,679	-9.5%	2,245,017	0.9%
Regional Collaboration	228,844	151,653	283,734	257,633	264,232	2.6%	270,016	2.2%
County Fiscal Office	12,314,293	11,664,082	13,258,702	12,084,643	12,057,432	-0.2%	12,151,537	0.8%
Treasury	1,869,450	1,880,416	2,468,167	2,356,164	2,044,467	-13.2%	2,063,224	0.9%
Information Technology	15,379,238	14,982,229	20,132,737	19,481,927	15,125,845	-22.4%	14,933,660	-1.3%
Public Works - Facilities Management	4,026,795	2,165,154	2,236,394	2,066,030	13,391,216	548.2%	14,098,395	5.3%
County Headquarters	0	1,218,837	6,289,393	5,533,436	8,173,859	47.7%	7,565,985	-7.4%
County Sheriff	85,778,161	86,348,619	92,161,444	97,841,298	86,856,444	-11.2%	86,022,510	-1.0%
Board & Care Of Prisoners	1,297,899	1,131,825	405,985	405,985	0	-100.0%	0	
Public Safety & Justice Services	1,872,790	1,981,111	2,827,621	2,450,808	2,095,189	-14.5%	2,017,252	-3.7%
Clerk of Courts	9,518,847	9,029,478	10,548,884	9,652,143	9,404,785	-2.6%	9,486,071	0.9%
County Medical Examiner	5,642,867	5,386,732	5,722,677	5,928,116	5,376,978	-9.3%	5,452,174	1.4%
College Savings Account Program	0	3,128,335	1,749,393	11,542	0	-100.0%	0	
Department of Sustainability	0	0	220,000	202,551	268,582	32.6%	273,511	1.8%
Global Center Operating Account	10,265,141	8,760,500	4,525,104	5,400,000	5,400,000	0.0%	5,400,000	0.0%
Capital Improvement GF Subsidy	0	6,701,410	5,078,141	0	250,000	0.0%	250,000	0.0%
General Fund/Self Insurance Fund	388,154	619,401	710,203	701,535	605,943	-13.6%	605,989	0.0%
Info. Technology Automation & Enterpr	1,508,954	826,855	1,347,753	1,347,753	0	-100.0%	0	
Miscellaneous Obligations & Payments	528,001	2,989,999	3,944,600	3,016,972	9,384,173	211.0%	8,273,603	-11.8%
Statutory Expenditures	70,614	70,431	83,403	72,237	78,276	8.4%	76,893	-1.8%
Innovation and Performance	0	0	0	0	1,101,560	0.0%	1,101,579	0.0%
<b>Total County Executive Agencies</b>	<b>\$160,973,096</b>	<b>\$168,902,587</b>	<b>\$185,580,330</b>	<b>\$179,182,536</b>	<b>\$182,116,332</b>	<b>1.6%</b>	<b>\$181,427,863</b>	<b>-0.4%</b>
<b>Elected Officials</b>								
County Council	1,747,417	1,646,358	1,802,700	1,663,443	1,830,403	10.0%	1,855,256	1.4%
County Prosecutor	25,440,354	27,580,524	30,298,363	31,766,966	30,739,772	-3.2%	31,011,772	0.9%
Court of Common Pleas	39,526,094	43,005,939	47,455,037	44,470,859	44,860,806	0.9%	45,461,685	1.3%
Domestic Relations Court	7,172,978	7,626,761	8,119,943	8,658,087	9,416,117	8.8%	9,844,878	4.6%
Juvenile Court	29,212,100	34,191,168	36,035,594	34,875,316	35,077,322	0.6%	35,605,600	1.5%
Probate Court	5,693,186	5,520,660	5,866,630	6,270,221	5,863,149	-6.5%	5,970,002	1.8%
8th District Court of Appeals	683,293	764,190	721,640	829,480	706,640	-14.8%	706,640	0.0%
Municipal Judicial Costs	3,122,825	3,343,414	3,168,158	3,668,840	3,601,718	-1.8%	3,615,114	0.4%
<b>Total Elected Officials</b>	<b>\$112,598,248</b>	<b>\$123,679,013</b>	<b>\$133,468,065</b>	<b>\$132,203,212</b>	<b>\$132,095,927</b>	<b>-0.1%</b>	<b>\$134,070,947</b>	<b>1.5%</b>
<b>Boards and Commissions</b>								
Inspector General	794,882	804,126	775,582	670,835	729,356	8.7%	740,817	1.6%
Department of Internal Audit	438,899	359,278	511,929	508,774	763,573	50.1%	572,492	-25.0%
Personnel Review Commission	384,626	487,417	1,276,757	1,242,407	1,516,407	22.1%	1,536,415	1.3%
Board of Elections	11,955,853	12,967,132	15,201,426	12,342,381	16,799,634	36.1%	13,615,206	-19.0%
Charter Review Commission	1,030	0	0	0	0	0.0%	0	
NOACA	87,130	165,637	174,486	173,658	342,698	97.3%	167,970	-51.0%
Ohio State University Extension	0	247,000	247,000	247,000	222,300	-10.0%	222,300	0.0%
Public Defender	7,459,541	8,801,380	9,098,173	9,259,306	9,489,176	2.5%	9,515,557	0.3%
Soldiers' and Sailors' Monument	213,353	225,549	231,711	181,580	213,971	17.8%	216,685	1.3%
Veterans Service Commission	6,882,505	6,355,194	7,483,075	6,541,030	6,955,100	6.3%	6,955,100	0.0%
<b>Total Boards and Commissions</b>	<b>\$28,217,818</b>	<b>\$30,412,713</b>	<b>\$35,000,139</b>	<b>\$31,166,971</b>	<b>\$37,032,214</b>	<b>18.8%</b>	<b>\$33,542,543</b>	<b>-9.4%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$301,789,162</b>	<b>\$322,994,314</b>	<b>\$354,048,534</b>	<b>\$342,552,719</b>	<b>\$351,244,473</b>	<b>2.5%</b>	<b>\$349,041,353</b>	<b>-0.6%</b>

**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule IV - All Funds Analysis | Final**

	2014 Actual	2015 Q3 Current Budget	2015 OBM 3rd Quarter Projection	2016 Final Budget	2017 Final Budget	2018 Final Budget Estimate
<b>AVAILABLE BEGINNING BALANCE</b>	\$639,874,864	\$662,666,764	\$662,666,764	\$461,118,557	\$432,549,228	\$416,994,903
<b>OPERATING REVENUE</b>						
Property Taxes	345,539,231	368,925,788	367,173,720	373,047,812	373,047,812	373,047,812
Sales And Use Tax	246,766,868	252,162,023	259,270,224	271,265,882	278,318,796	285,555,085
Licenses And Permits	1,901,652	1,792,479	1,966,125	1,999,299	1,999,299	1,999,299
Fines And Forfeitures	12,633,641	11,080,888	12,507,133	14,778,208	14,395,924	13,895,924
Charges For Services	245,958,213	251,278,966	275,389,958	299,520,482	287,141,262	290,602,681
Local Government Fund	17,888,668	16,703,467	18,771,925	18,414,469	18,414,469	18,414,469
Other Intergovernmental	317,363,619	299,141,862	300,408,416	293,483,516	295,372,931	295,201,807
Other Taxes	48,504,115	42,789,761	42,208,736	35,706,184	43,447,779	46,264,779
Investment Earnings	856,764	4,514,380	4,555,229	5,576,735	6,559,689	7,559,589
Miscellaneous	126,515,807	84,708,096	110,782,498	138,352,851	104,776,410	100,571,329
<b>TOTAL OPERATING REVENUE</b>	<b>\$1,363,928,582</b>	<b>\$1,333,097,710</b>	<b>\$1,393,033,964</b>	<b>\$1,452,145,439</b>	<b>\$1,423,474,372</b>	<b>\$1,433,112,774</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$2,003,803,446</b>	<b>\$1,995,764,474</b>	<b>\$2,055,700,728</b>	<b>\$1,913,263,996</b>	<b>\$1,856,023,600</b>	<b>\$1,850,107,677</b>
<b>OPERATING EXPENDITURES</b>						
<b>General Government</b>	151,400,610	191,767,660	183,455,054	207,983,803	196,875,400	203,170,084
<b>Justice and Public Safety</b>	302,515,458	340,117,271	332,676,803	331,983,089	333,583,517	340,106,015
<b>Development</b>	21,194,204	39,507,141	47,572,750	49,590,009	22,083,476	17,096,830
<b>Social Services</b>	475,567,348	552,643,426	485,502,568	510,247,516	503,144,792	497,515,292
<b>Health and Safety</b>	92,133,444	95,104,505	91,985,969	80,656,003	80,708,886	74,063,870
<b>Public Works</b>	98,308,595	97,086,159	78,124,906	93,975,118	84,967,851	85,255,336
<b>Debt Service</b>	81,518,153	75,911,719	75,048,351	74,742,620	86,723,682	87,183,316
<b>Miscellaneous</b>	118,498,870	112,545,282	101,207,487	120,627,580	114,574,371	123,112,108
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$1,341,136,682</b>	<b>\$1,504,683,163</b>	<b>\$1,395,573,888</b>	<b>\$1,469,805,738</b>	<b>\$1,422,661,975</b>	<b>\$1,427,502,851</b>
<b>ENDING BALANCE BEFORE ADJ.</b>	<b>\$662,666,764</b>	<b>\$491,081,311</b>	<b>\$660,126,840</b>	<b>\$443,458,258</b>	<b>\$433,361,625</b>	<b>\$422,604,826</b>
<b>RESERVES ON BALANCE</b>						
Economic Development Reserve	0	(14,450,000)	(13,000,000)	0	0	0
Bond Proceeds	0	0	20,000,000	0	0	0
Contingency Reserve	0	0	0	(2,500,000)	(2,500,000)	(2,500,000)
Econ. Bond Reserve Approp.	0	(2,155,000)	(928,975)	(928,975)	0	0
Global Center Operating Reserve	0	(19,106,942)	(19,683,483)	(2,780,055)	(11,066,722)	(3,766,359)
Turner Construction Reserve	0	0	(33,000,000)	0	0	0
Rock Hall Debt Reserve	0	0	0	0	0	0
27th Payroll Reserve	0	(7,000,000)	0	0	0	0
Reserve for General Fund Transfers	0	0	(40,004,135)	(4,700,000)	(2,800,000)	0
Reserve for General Fund Advances	0	0	(20,199,442)	0	0	0
Settlement Order Reserve	0	0	0	0	0	0
Fund Revenue Adjustments	0	0	0	0	0	0
Carryover Encumbrance	0	(146,170,451)	(92,192,248)	0	0	0
<b>TOTAL RESERVES ON BALANCE</b>	<b>\$0</b>	<b>\$188,882,393</b>	<b>\$199,008,283</b>	<b>(\$10,909,030)</b>	<b>(\$16,366,722)</b>	<b>(\$6,266,359)</b>
<b>AVAILABLE ENDING BALANCE</b>	<b>\$662,666,764</b>	<b>\$302,198,918</b>	<b>\$461,118,557</b>	<b>\$432,549,228</b>	<b>\$416,994,903</b>	<b>\$416,338,467</b>
<b>BALANCE TO EXPENDITURES %</b>	<b>49.4%</b>	<b>20.1%</b>	<b>33.0%</b>	<b>29.4%</b>	<b>29.3%</b>	<b>29.2%</b>

**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule V - All Funds Departmental Summary | Final**

	2013 Actual	2014 Actual	2015 Q3 Current Budget	2015 OBM 3rd Quarter Projection	2016 Final Budget	2015-2016 % Change	2017 Final Budget	2016-2017 % Change
<b>County Executive Agencies</b>								
Office of the County Executive	1,580,915	1,412,273	1,414,536	1,107,459	1,091,174	-22.9%	1,105,784	1.3%
County Executive Transition	0	75,005	35,475	35,474	0	-100.0%	0	
Department of Communications	333,564	418,231	497,702	508,299	598,064	20.2%	607,205	1.5%
County Law Department	1,621,175	1,852,200	2,315,505	2,554,210	2,441,796	5.5%	2,487,033	1.9%
Human Resources	4,106,894	4,353,598	4,958,125	4,546,462	4,749,539	-4.2%	5,829,731	22.7%
Development	14,528,539	18,008,166	35,286,322	43,749,875	45,474,098	28.9%	18,141,120	-60.1%
Regional Collaboration	228,844	151,653	283,734	257,633	264,232	-6.9%	270,016	2.2%
County Fiscal Office	24,463,745	25,862,496	26,786,301	25,169,345	25,817,185	-3.6%	26,268,143	1.7%
Treasury	10,005,306	11,015,298	11,622,105	12,760,290	21,459,711	84.6%	11,504,864	-46.4%
Information Technology	19,954,369	24,719,051	26,898,722	24,692,501	24,768,053	-7.9%	24,582,490	-0.7%
Dog Kennel	1,321,571	1,898,537	2,053,624	2,295,956	1,962,193	-4.5%	1,983,706	1.1%
Public Works - Facilities Management	50,603,639	46,861,233	49,083,887	47,991,226	57,193,515	16.5%	58,349,999	2.0%
County Headquarters	0	1,218,837	6,289,393	5,533,436	8,173,859	30.0%	7,565,985	-7.4%
Public Works - County Road & Bridge	36,408,857	55,343,274	58,178,428	39,629,168	45,174,503	-22.4%	45,320,485	0.3%
Public Works - Sanitary Engineer	63,472,807	37,064,346	32,809,146	33,488,180	42,298,628	28.9%	33,423,212	-21.0%
Public Works - County Airport	1,238,662	1,364,493	1,531,353	1,172,261	1,714,864	12.0%	1,598,880	-6.8%
County Sheriff	96,417,277	97,225,061	105,308,851	111,118,772	101,357,671	-3.8%	100,734,496	-0.6%
Board & Care Of Prisoners	1,297,899	1,131,825	405,985	405,985	0	-100.0%	0	
Public Safety & Justice Services	11,284,387	14,911,992	19,538,029	15,483,924	11,670,029	-40.3%	11,651,471	-0.2%
Domestic Violence	230,344	227,926	233,983	233,983	233,983	0.0%	233,983	0.0%
Clerk of Courts	10,339,134	9,679,380	11,753,822	10,241,946	10,145,497	-13.7%	11,366,783	12.0%
County Medical Examiner	8,981,212	8,964,930	10,899,546	10,951,674	10,676,790	-2.0%	10,805,575	1.2%
Office of Health and Human Services	2,150,661	1,983,129	1,986,179	1,582,567	2,320,389	16.8%	2,785,532	20.0%
HHS Children and Family Services	133,402,299	135,932,408	168,629,057	134,413,615	140,231,179	-16.8%	140,145,532	-0.1%
HHS Senior and Adult Services	15,173,113	16,480,278	21,159,908	18,189,911	18,772,697	-11.3%	19,028,535	1.4%
HHS Cuyahoga Job & Family Services	78,127,659	78,419,022	91,932,296	82,036,203	86,426,986	-6.0%	87,008,356	0.7%
Cuyahoga Support Enforcement Agen	28,690,132	29,997,497	33,572,086	31,319,651	37,825,759	12.7%	37,911,547	0.2%
Early Childhood Invest In Children	11,913,321	11,173,412	13,509,256	12,832,267	22,841,670	69.1%	12,853,919	-43.7%
Family & Children First Council	4,228,925	4,134,253	4,427,982	4,377,980	4,795,386	8.3%	4,712,409	-1.7%
HHS Office of Reentry	1,816,333	1,929,671	2,518,544	2,401,973	2,262,434	-10.2%	2,300,591	1.7%
Office of Homeless Services	5,377,634	5,048,138	5,435,108	5,403,677	6,090,925	12.1%	6,074,595	-0.3%
Human Services Other Prgms	333,432	0	709,858	0	1,023,046	44.1%	1,023,046	0.0%
Workforce Development	9,781,537	9,825,346	19,198,638	9,248,787	12,342,799	-35.7%	12,367,477	0.2%
College Savings Account Program	0	3,128,335	1,749,393	11,542	0	-100.0%	0	
Department of Sustainability	0	0	220,000	202,551	268,582	22.1%	273,511	1.8%
Employee Health and Wellness	87,426,984	98,302,406	131,325,054	123,094,650	130,548,071	-0.6%	130,555,674	0.0%
Workers Compensation Retrospective	8,371,885	8,552,069	5,691,461	5,683,154	10,489,178	84.3%	5,545,162	-47.1%
Debt Service	81,467,272	81,191,953	75,588,669	74,725,301	74,419,570	-1.5%	86,400,632	16.1%
Global Center Operating Account	10,265,141	8,760,500	4,525,104	5,400,000	5,400,000	19.3%	5,400,000	0.0%
Capital Improvement GF Subsidy	0	6,701,410	5,078,141	0	250,000	-95.1%	250,000	0.0%
General Fund/Self Insurance Fund	388,154	619,401	710,203	701,535	605,943	-14.7%	605,989	0.0%
Social Impact	0	0	1,000,000	1,000,000	1,000,000	0.0%	1,000,000	0.0%
Info. Technology Automation & Enter	1,508,954	826,855	1,347,753	1,347,753	0	-100.0%	0	
Miscellaneous Obligations & Paymen	528,001	2,989,999	3,944,600	3,016,972	9,384,173	137.9%	8,273,603	-11.8%
Statutory Expenditures	70,614	70,431	83,403	72,237	78,276	-6.1%	76,893	-1.8%
Innovation and Performance	0	0	0	0	1,101,560	0.0%	1,101,579	0.0%
<b>Total County Executive Agencies</b>	<b>\$839,441,190</b>	<b>\$869,826,317</b>	<b>\$1,002,527,267</b>	<b>\$910,990,385</b>	<b>\$985,744,004</b>	<b>-1.7%</b>	<b>\$939,525,544</b>	<b>-4.7%</b>
<b>Elected Officials</b>								
County Council	1,747,417	1,646,358	1,802,700	1,663,443	1,830,403	1.5%	1,855,256	1.4%
Veterans Services Fund	525,806	203,274	367,654	354,507	0	-100.0%	0	
County Prosecutor	28,404,357	30,137,961	35,780,793	35,265,753	33,875,689	-5.3%	34,180,164	0.9%
Court of Common Pleas	42,469,862	45,845,657	52,005,306	47,506,659	48,858,981	-6.1%	48,360,214	-1.0%
Domestic Relations Court	7,175,328	7,632,987	8,129,832	8,667,976	9,426,006	15.9%	9,854,767	4.5%
Juvenile Court	46,304,488	53,167,326	60,768,167	55,779,777	58,356,637	-4.0%	58,887,887	0.9%
Probate Court	6,441,890	6,234,492	6,833,098	7,015,136	7,011,134	2.6%	7,117,987	1.5%



**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule V - All Funds Departmental Summary | Final**

	2013	2014	2015 Q3	2015 OBM	2016	2015-2016	2017	2016-2017
	Actual	Actual	Current	3rd Quarter	Final	% Change	Final	% Change
			Budget	Projection	Budget		Budget	
<b>Elected Officials</b>								
8th District Court of Appeals	683,293	833,528	746,640	841,644	706,640	-5.4%	721,640	2.1%
Municipal Judicial Costs	3,122,825	3,343,414	3,168,158	3,668,840	3,601,718	13.7%	3,615,114	0.4%
<b>Total Elected Officials</b>	<b>\$136,875,266</b>	<b>\$149,044,998</b>	<b>\$169,602,348</b>	<b>\$160,763,735</b>	<b>\$163,667,208</b>	<b>-3.5%</b>	<b>\$164,593,028</b>	<b>0.6%</b>
<b>Boards and Commissions</b>								
Inspector General	794,882	804,126	816,862	713,110	845,607	3.5%	863,025	2.1%
Department of Internal Audit	438,899	359,278	511,929	508,774	763,573	49.2%	572,492	-25.0%
Personnel Review Commission	384,626	487,417	1,276,757	1,242,407	1,516,407	18.8%	1,536,415	1.3%
Alcohol & Drug Addiction Mental Hea	34,863,658	39,363,656	39,363,657	39,363,657	39,363,657	0.0%	39,363,657	0.0%
MetroHealth System	36,126,000	40,080,000	40,080,000	40,080,000	32,472,000	-19.0%	32,472,000	0.0%
Board of Elections	11,955,853	12,967,132	15,201,426	12,342,381	16,799,634	10.5%	13,615,206	-19.0%
Charter Review Commission	1,030	0	0	0	0	0.0%	0	
Board of Revision	4,309,855	4,808,035	3,526,189	3,075,157	3,776,406	7.1%	3,819,697	1.1%
County Planning Commission	1,258,835	1,355,885	1,564,264	1,620,373	1,474,296	-5.8%	1,490,539	1.1%
County Board of Developmental Disal	193,025,048	194,857,842	205,581,151	197,691,987	195,759,403	-4.8%	197,432,040	0.9%
County Law Library Resource Board	481,946	532,205	566,245	550,116	575,564	1.6%	581,049	1.0%
NOACA	87,130	165,637	174,486	173,658	342,698	96.4%	167,970	-51.0%
Ohio State University Extension	247,000	247,000	247,000	247,000	222,300	-10.0%	222,300	0.0%
Public Defender	9,277,947	10,847,841	11,266,566	11,240,002	11,730,525	4.1%	11,796,273	0.6%
Soldiers' and Sailors' Monument	213,353	225,549	231,711	181,580	213,971	-7.7%	216,685	1.3%
Solid Waste Management District	1,894,155	1,869,295	2,291,653	2,099,750	2,522,283	10.1%	2,351,077	-6.8%
Soil & Water Conservation	706,447	702,624	902,061	831,562	842,003	-6.7%	857,747	1.9%
Veterans Service Commission	6,882,505	6,355,194	7,483,075	6,541,030	6,955,100	-7.1%	6,955,100	0.0%
<b>Total Boards and Commissions</b>	<b>\$302,949,169</b>	<b>\$316,028,715</b>	<b>\$331,085,032</b>	<b>\$318,502,544</b>	<b>\$316,175,426</b>	<b>-4.5%</b>	<b>\$314,313,272</b>	<b>-0.6%</b>
<b>TOTAL EXPENDITURES</b>	<b>\$1,279,265,625</b>	<b>\$1,334,900,030</b>	<b>\$1,503,214,647</b>	<b>\$1,390,256,664</b>	<b>\$1,465,586,639</b>	<b>-2.5%</b>	<b>\$1,418,431,844</b>	<b>-3.2%</b>

**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule VI - Statement of Fund Activity | Final**

<i>Budgeted Fund Activity</i>	<b>Beginning Fund Balance</b>	<b>Estimated Fund Revenue</b>	<b>Available Resources</b>	<b>Budgeted Expenditures</b>	<b>Ending Fund Balance *</b>	<i>Balance to Expenditures</i>
<b>General Fund / HHS Levy</b>						
01A001 - General Fund - Operating	88,634,395	430,012,040	518,646,435	<b>426,385,596</b>	105,388,735	24.7%
29A - Health and Human Services Levy 3.9 M	43,903,034	237,656,443	281,559,477	<b>237,653,892</b>	43,905,585	18.5%
<b>Total General Fund / HHS Levy</b>	<b>\$132,537,429</b>	<b>667,668,483</b>	<b>800,205,912</b>	<b>664,039,488</b>	<b>149,294,320</b>	<b>22.5%</b>
<b>Special Revenue Funds</b>						
20A378 - Inspector General Vendor Fees	154,225	10,800	165,025	<b>116,251</b>	48,774	42.0%
20A058 - Common Pleas Special Project II	2,131,685	850,000	2,981,685	<b>1,195,000</b>	1,786,685	149.5%
20A240 - HHS Cuy Co Adult Reentry Court	35,600	0	35,600	<b>659</b>	34,941	5302.1%
20A059 - Veterans Services Fund	13,147	0	13,147	<b>0</b>	13,147	
20A060 - Common Pleas Indigent Drivers Alc	21	155	176	<b>0</b>	176	
20A061 - JC-Indigent Driver Alcohol Monitor	412	206	618	<b>0</b>	618	
20A064 - Cuyahoga County Educational Asst.	253,131	1,000,000	1,253,131	<b>1,000,000</b>	253,131	25.3%
20A070 - Cuy. Co. Educational Asst. Prog. - H	0	0	0	<b>0</b>	0	
20A076 - Cuy Co Reg Forensic Science Lab SR	0	4,570,787	4,570,787	<b>4,570,787</b>	0	0.0%
20A099 - TASC Medicaid Funds (CO)	916,003	319,739	1,235,742	<b>53,450</b>	1,182,292	2212.0%
20A192 - Treatment Alternatives Street Crim	0	909,494	909,494	<b>452,735</b>	456,759	100.9%
20A195 - Self Insurance - Regionalization	11,121,354	37,983,436	49,104,790	<b>34,034,696</b>	15,070,094	44.3%
20A264 - County Law Library Resource Boarc	445,621	655,872	1,101,493	<b>575,564</b>	525,929	91.4%
20A288 - Social Impact Financing Fund	0	1,000,000	1,000,000	<b>1,000,000</b>	0	0.0%
20A301 - Real Estate Assessment	14,474,741	15,923,174	30,397,915	<b>12,056,486</b>	18,341,429	152.1%
20A302 - Dog & Kennel	224,542	1,941,745	2,166,287	<b>1,962,193</b>	204,094	10.4%
20A303 - Children Services Fund	39,093,914	54,385,840	93,479,754	<b>63,435,840</b>	30,043,914	47.4%
20A268 - Treatment Services Medicaid Fund:	184,559	0	184,559	<b>0</b>	184,559	
20A307 - County Planning Commission	0	1,474,296	1,474,296	<b>1,474,296</b>	0	0.0%
20A308 - CPC - Cuyahoga Valley Initiative	159,266	0	159,266	<b>0</b>	159,266	
20A312 - Coroner's Lab	1,097,973	928,213	2,026,186	<b>729,025</b>	1,297,161	177.9%
20A319 - Juv Court Indigent Drivers Alcohol	14,287	2,660	16,947	<b>0</b>	16,947	
20A322 - Delinquent R E Tax Assmt	5,201,119	2,755,581	7,956,700	<b>7,681,991</b>	274,709	3.6%
20A325 - Tax Prepayment Special Interest	1,181,163	130,063	1,311,226	<b>434,476</b>	876,749	201.8%
20A330 - Domestic Violence	133,889	244,118	378,007	<b>233,983</b>	144,024	61.6%
20A331 - Indigent Guardianship	(2,272)	191,574	189,302	<b>184,532</b>	4,770	2.6%
20A333 - Juv Court-Forfeited Property ORC 2	20,129	492	20,621	<b>0</b>	20,621	
20A334 - Juv Crt - Adr Alternative Dispute Re	745,190	177,000	922,190	<b>176,000</b>	746,190	424.0%
20A337 - Domestic Relations-Legal Research	43,387	18,011	61,398	<b>9,889</b>	51,509	520.9%
20A340 - Tax Certificate Administration	5,047,283	717,000	5,764,283	<b>4,298,777</b>	1,465,506	34.1%
20A377 - Probation Supervision Fees	1,614,260	590,101	2,204,361	<b>454,742</b>	1,749,619	384.7%
20A390 - Emergency Management	0	1,377,850	1,377,850	<b>1,377,850</b>	0	0.0%
20A400 - TASC Medicaid Funds	(0)	0	(0)	<b>0</b>	(0)	
20A495 - Human Services Other Program	0	1,023,046	1,023,046	<b>1,023,046</b>	0	0.0%
20A550 - County Wellness Fund	10,783	50,000	60,783	<b>50,000</b>	10,783	21.6%
20A585 - Legal Computerization	419,262	67,654	486,916	<b>165,000</b>	321,916	195.1%
20A586 - Legal Research and Computerizatio	231,723	75,300	307,023	<b>80,991</b>	226,032	279.1%
20A590 - Juvenile Court Incentives & Rewarc	4,675	0	4,675	<b>1,000</b>	3,675	367.5%
20A600 - Cuyahoga Support Enforcement Ag	(2,252,871)	36,052,238	33,799,367	<b>36,792,325</b>	(2,992,958)	-8.1%
20A601 - Computerized Legal Research	131,870	20,384	152,254	<b>20,000</b>	132,254	661.3%
20A602 - Probate Court Clerk -Computer Fun	4,498,370	235,486	4,733,856	<b>813,211</b>	3,920,645	482.1%
20A603 - Probate Court Special Projects	1,064,789	208,592	1,273,381	<b>61,526</b>	1,211,855	1969.7%
20A604 - Probate Court Dispute Resolution	540,081	122,100	662,181	<b>86,497</b>	575,684	665.6%
20A606 - Fatherhood Initiative	(485,625)	1,033,434	547,809	<b>1,033,434</b>	(485,625)	-47.0%
20A610 - Probate Court-Conduct Of Business	63,788	5,432	69,220	<b>2,219</b>	67,001	3019.4%
20A615 - Office Of Homeless Services	149,905	0	149,905	<b>0</b>	149,905	

\* Ending Fund balance is reported net of any reservations or encumbrances on cash resources.

**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule VI - Statement of Fund Activity | Final**

<i>Budgeted Fund Activity</i>	<b>Beginning Fund Balance</b>	<b>Estimated Fund Revenue</b>	<b>Available Resources</b>	<b>Budgeted Expenditures</b>	<b>Ending Fund Balance *</b>	<i>Balance to Expenditures</i>
<b>Special Revenue Funds</b>						
20A625 - Solid Waste District-Admin	2,345,915	1,050,828	3,396,743	<b>1,622,283</b>	1,774,460	109.4%
20A630 - Home Detention Fees	53,195	68,140	121,335	<b>47,111</b>	74,224	157.6%
20A635 - Title IV-E Juvenile Court	2,748,972	1,092,876	3,841,848	<b>3,602,237</b>	239,611	6.7%
20A658 - Certificate Of Title Admin Fund	5,452,408	5,284,838	10,737,246	<b>4,979,673</b>	5,757,572	115.6%
20A695 - Clerk Of Courts Computerization	879,414	992,618	1,872,032	<b>740,712</b>	1,131,320	152.7%
20A720 - Urinalysis Testing	532,437	172,800	705,237	<b>130,290</b>	574,947	441.3%
20A800 - Subsidy-Operation & Maint. of Det	250,345	16,042	266,387	<b>80,000</b>	186,387	233.0%
20A803 - Treatment Services HHS	0	0	0	<b>0</b>	0	
20A804 - Public Defender - Cleveland Municipi	<b>(961,908)</b>	3,091,350	2,129,442	<b>2,241,349</b>	<b>(111,907)</b>	-5.0%
20A805 - Court of Appeals - Special Projects	56,831	13,830	70,661	<b>0</b>	70,661	
20A806 - Carrying Concealed Weapons Appli	35,827	201,046	236,873	<b>195,362</b>	41,511	21.2%
20A807 - Early Childhood - IIC	813,882	669,552	1,483,434	<b>691,696</b>	791,738	114.5%
20A809 - Witness Victim	0	1,933,864	1,933,864	<b>1,933,864</b>	0	0.0%
20A811 - JC Detention & Probation Services	<b>(4,352,219)</b>	19,235,079	14,882,859	<b>19,235,079</b>	<b>(4,352,219)</b>	-22.6%
20A812 - Common Pleas Special Project 1	570,474	1,629,722	2,200,196	<b>1,630,308</b>	569,888	35.0%
20A814 - Wireless 9-1-1 Government Assista	7,995,174	2,793,850	10,789,024	<b>3,483,173</b>	7,305,851	209.7%
20A815 - Solid Waste Convenience Center	479,539	531,058	1,010,597	<b>538,300</b>	472,297	87.7%
20A816 - Solid Waste Plan Update	118,580	46,631	165,211	<b>161,700</b>	3,511	2.2%
20A817 - Solid Waste Grants	102,084	251,771	353,855	<b>200,000</b>	153,855	76.9%
20A819 - Geographic Information System	69,709	1,002,915	1,072,624	<b>924,100</b>	148,524	16.1%
20A820 - Delinquent RE Tax Assmt-Prosecutc	4,620,733	5,546,965	10,167,698	<b>3,135,917</b>	7,031,781	224.2%
20A821 - State Criminal Alien Asst. Program	68,690	21,400	90,090	<b>55,862</b>	34,228	61.3%
20A822 - Custody Mediation	0	859,837	859,837	<b>859,837</b>	0	0.0%
20A823 - JC HHS Youth & Family Community	358,249	0	358,249	<b>0</b>	358,249	
20A824 - Family Justice Center	0	350,489	350,489	<b>350,489</b>	0	0.0%
20A825 - 9-1-1 Consolidation Shared Service	0	0	0	<b>0</b>	0	
	0	1,767,716	1,767,716	<b>1,767,716</b>	0	0.0%
20A891 - Common Pleas HHS Subsidy	0	0	0	<b>0</b>	0	
20A258 - Human Resources Information Syst	31,453	0	31,453	<b>0</b>	31,453	
20A900 - Euclid Jail	0	1,786,978	1,786,978	<b>1,786,978</b>	0	0.0%
20AA01 - Health Care Access Programming	3,749	0	3,749	<b>0</b>	3,749	
20AA03 - County Land Reutilization Revenue	1,050,094	7,000,000	8,050,094	<b>7,000,000</b>	1,050,094	15.0%
20AA05 - Law Enforcement Continuing Profe	0	13,440	13,440	<b>0</b>	13,440	
20D - Brownfield Revolving Loan Fund	4,695,216	638,309	5,333,525	<b>612,000</b>	4,721,525	771.5%
20D447 - Cuyahoga Job Creation Fund	<b>(380,000)</b>	10,369,449	9,989,449	<b>10,369,449</b>	<b>(380,000)</b>	-3.7%
20D448 - Casino Tax Revenue Fund	2,394,452	7,397,559	9,792,011	<b>6,267,008</b>	3,525,003	56.2%
20D449 - Property Demolition Fund	954,610	26,000,000	26,954,610	<b>26,000,962</b>	953,648	3.7%
20N306 - Soil & Water Conservation	324,877	844,125	1,169,002	<b>842,003</b>	327,000	38.8%
20R320 - County Board Of Developmental Di	105,394,597	182,000,000	287,394,597	<b>195,759,403</b>	91,635,194	46.8%
24A301 - Children & Family Services	<b>(7,785,249)</b>	73,934,065	66,148,816	<b>74,292,111</b>	<b>(8,143,295)</b>	-11.0%
24A430 - Office of Health and Human Servic	<b>(427,459)</b>	8,061,398	7,633,939	<b>8,561,398</b>	<b>(927,459)</b>	-10.8%
24A435 - Cuyahoga Tapestry System of Care	<b>(345,105)</b>	2,503,228	2,158,123	<b>2,503,228</b>	<b>(345,105)</b>	-13.8%
24A510 - Cuyahoga Job & Family Services	<b>(5,998,339)</b>	79,811,013	73,812,674	<b>83,662,679</b>	<b>(9,850,005)</b>	-11.8%
24A530 - Children With Medical Handicap	517,356	2,764,307	3,281,663	<b>2,764,307</b>	517,356	18.7%
24A601 - Senior and Adult Services	<b>(760,182)</b>	18,772,697	18,012,515	<b>18,772,697</b>	<b>(760,182)</b>	-4.0%
24A635 - Early Childhood - IIC Public Asst.	<b>(4,866,157)</b>	12,149,974	7,283,817	<b>22,149,974</b>	<b>(14,866,157)</b>	-67.1%
24A640 - FCFC Public Assistance	<b>(4,599,100)</b>	4,795,386	196,286	<b>4,795,386</b>	<b>(4,599,100)</b>	-95.9%
24A641 - Homeless Services	<b>(365,870)</b>	6,090,925	5,725,054	<b>6,090,925</b>	<b>(365,870)</b>	-6.0%
24A878 - HHS Office of Reentry	<b>(0)</b>	2,262,434	2,262,434	<b>2,262,434</b>	<b>(0)</b>	-0.0%
26A601 - General Gas & License Fees	23,694,383	20,686,128	44,380,511	<b>26,366,818</b>	18,013,693	68.3%
26A650 - \$.00 Road Capital Improvements	6,539,739	10,984,041	17,523,780	<b>8,791,808</b>	8,731,972	99.3%

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**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule VI - Statement of Fund Activity | Final**

<i>Budgeted Fund Activity</i>	<b>Beginning Fund Balance</b>	<b>Estimated Fund Revenue</b>	<b>Available Resources</b>	<b>Budgeted Expenditures</b>	<b>Ending Fund Balance *</b>	<i>Balance to Expenditures</i>
<b>Special Revenue Funds</b>						
26A651 - \$7.50 Road and Bridge Registration	13,512,178	16,420,112	29,932,290	<b>10,015,877</b>	19,916,413	198.8%
28W036 - WIA - Workforce Development	(5,765,600)	0	(5,765,600)	<b>0</b>	(5,765,600)	
28W037 - Workforce Other Programs	(346,432)	2,000,000	1,653,568	<b>1,953,614</b>	(300,046)	-15.4%
28S253 - Workforce Development Stimulus	2,389	0	2,389	<b>0</b>	2,389	
28W038 - WF Innovation & Opportunities Ac	(2,540,988)	9,384,022	6,843,034	<b>9,389,185</b>	(2,546,151)	-27.1%
<b>Total Special Revenue Funds</b>	<b>\$235,854,320</b>	<b>722,346,678</b>	<b>958,200,999</b>	<b>757,255,772</b>	<b>200,945,227</b>	<b>26.5%</b>
<b>Debt Service Funds</b>						
30A900 - Debt Service Fund GO	(2,468,577)	31,975,146	29,506,569	<b>28,867,823</b>	638,746	2.2%
30A905 - Gateway Arena	0	5,600,000	5,600,000	<b>5,600,000</b>	0	0.0%
30A910 - Brownfield Debt Service	0	843,000	843,000	<b>843,000</b>	0	0.0%
30A912 - Shaker Square Debt Service	0	124,000	124,000	<b>124,000</b>	0	0.0%
30A913 - Commercial Redevelopment Debt S	0	890,535	890,535	<b>890,535</b>	0	0.0%
30A914 - Debt Service - Rock & Roll Hall of Fi	9,502,030	0	9,502,030	<b>869,271</b>	8,632,759	993.1%
30A915 - Medical Mart Series 2010 Debt Ser	0	31,421,060	31,421,060	<b>31,421,060</b>	0	0.0%
30A916 - Series 2013 Economic Developmen	727,053	580,434	1,307,487	<b>570,434</b>	737,053	129.2%
30A919 - Debt Service County Hotel	0	3,769,817	3,769,817	<b>3,769,817</b>	0	0.0%
30A920 - DS-Western Reserve Series 2014B	0	784,480	784,480	<b>784,480</b>	0	0.0%
30A921 - DS-Med Mart Refunding Series 201	0	679,150	679,150	<b>679,150</b>	0	0.0%
<b>Total Debt Service Funds</b>	<b>\$7,760,506</b>	<b>76,667,622</b>	<b>84,428,128</b>	<b>74,419,570</b>	<b>10,008,558</b>	<b>13.4%</b>
<b>Enterprise Funds</b>						
50A410 - Cuyahoga Regional Information Sys	0	1,569,627	1,569,627	<b>1,569,627</b>	0	0.0%
50A412 - County Information Network	274,807	0	274,807	<b>0</b>	274,807	
51A404 - County Parking Garage	4,218,551	3,276,192	7,494,743	<b>2,587,890</b>	4,906,853	189.6%
52A100 - County Airport	70,531	1,714,864	1,785,394	<b>1,714,864</b>	70,531	4.1%
54A100 - Sanitary Engineer	(8,154,819)	25,655,703	17,500,884	<b>17,968,586</b>	(467,702)	-2.6%
54A500 - Sanitary Engineer Sewer District Fu	49,296,063	22,425,000	71,721,063	<b>24,006,992</b>	47,714,071	198.8%
54A901 - Sanitary Engineer/Note Retirement	(635,906)	960,532	324,626	<b>323,050</b>	1,576	0.5%
<b>Total Enterprise Funds</b>	<b>\$45,069,227</b>	<b>55,601,918</b>	<b>100,671,144</b>	<b>48,171,009</b>	<b>52,500,135</b>	<b>109.0%</b>
<b>Internal Service Funds</b>						
61A607 - Centralized Custodial Services	(2,595,023)	41,952,791	39,357,768	<b>35,245,476</b>	4,112,292	11.7%
61A608 - Sheriff Building Security Services	0	10,562,573	10,562,573	<b>10,648,198</b>	(85,625)	-0.8%
62A603 - County Garage	(362,170)	2,498,581	2,136,411	<b>1,490,301</b>	646,111	43.4%
63A100 - Information Services Center	(0)	3,295,000	3,295,000	<b>3,295,000</b>	(0)	-0.0%
63A300 - County GIS Management	(0)	0	(0)	<b>0</b>	(0)	
64A601 - County Supplies	(734,703)	1,931,111	1,196,408	<b>500,000</b>	696,408	139.3%
64A606 - Fast Copier	(1,441,728)	3,727,488	2,285,760	<b>2,873,332</b>	(587,572)	-20.4%
65A604 - Communications/Postage	(158,677)	2,058,650	1,899,973	<b>1,605,300</b>	294,672	18.4%
67A - Workers Compensation Administration	30,292,008	2,642,165	32,934,173	<b>2,642,981</b>	30,291,192	1146.1%
67A200 - Workers Compensation Claims	2,894,861	2,759,718	5,654,579	<b>7,846,197</b>	(2,191,618)	-27.9%
68A100 - Hospitalization-Self Insurance Func	12,186,389	88,154,717	100,341,106	<b>91,513,375</b>	8,827,731	9.6%
68A200 - Hospitalization - Regular Insurance	197,920	6,968,214	7,166,134	<b>5,000,000</b>	2,166,134	43.3%
<b>Total Internal Service Funds</b>	<b>\$40,278,876</b>	<b>166,551,008</b>	<b>206,829,884</b>	<b>162,660,159</b>	<b>44,169,725</b>	<b>27.2%</b>

\* Ending Fund balance is reported net of any reservations or encumbrances on cash resources.

**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule VII - HHS Levy Fund Utilization [Final]**

	2013	2014	2015	2015	2016	2017	2018
	Actual	Actual	Current Year	Current	Recommended	Recommended	Budget
	Actual	Actual	Budget	Projection	Budget	Budget	Estimate
<b>HHS LEVY REVENUE</b> <sup>1</sup>							
H&HS 4.9 Mill Levy Revenue	\$0	\$1,425,756	\$0	\$0		\$0	\$0
H&HS 2.9 Mill Levy Revenue	\$76,438,245	\$0	\$0	\$0		\$0	\$0
H&HS 4.8 Mill Levy Revenue	\$128,894,354	\$130,351,730	\$128,848,734	\$128,501,620	\$129,428,416	\$129,428,416	\$129,428,416
H&HS 3.9 Mill Levy Revenue	\$0	\$99,061,914	\$106,145,910	\$104,030,901	\$108,228,027	\$108,228,027	\$108,228,027
<b>TOTAL REVENUE</b>	<b>\$205,332,599</b>	<b>\$230,839,400</b>	<b>\$234,994,644</b>	<b>\$232,532,521</b>	<b>\$237,656,443</b>	<b>\$237,656,443</b>	<b>\$237,656,443</b>

**HHS LEVY ALLOCATIONS BY PROGRAM**

Cuyahoga County ADAMHS Board	\$34,863,657	\$39,363,656	\$39,363,657	\$39,363,657	\$39,363,657	\$39,363,657	\$32,645,474
MetroHealth System	\$36,126,000	\$40,080,000	\$40,080,000	\$40,080,000	\$32,472,000	\$32,472,000	\$32,472,000
Ohio State University Extension	\$247,000	\$0	\$0	\$0	\$0	\$0	\$0
GRF & HHS Levy Operating Revenue	\$0	\$3,842,162	\$0	\$3,957,210	\$3,957,210	\$3,957,210	\$3,957,210
Office of Health Human Services	\$1,874,173	\$4,361,253	\$3,492,695	\$2,609,973	\$4,208,332	\$4,243,029	\$4,311,725
Cuyahoga Tapestry System of Care	\$4,280,552	\$4,155,302	\$4,444,650	\$3,589,172	\$2,253,228	\$2,265,093	\$2,274,986
Child Support Enforcement Agency	\$2,037,147	\$1,485,575	\$2,726,484	\$2,170,409	\$6,626,484	\$6,647,376	\$6,746,156
Children and Family Services	\$28,396,189	\$34,070,065	\$34,101,247	\$29,264,507	\$35,998,713	\$35,451,201	\$35,877,332
Children Services Brd & Care	\$39,901,601	\$36,522,255	\$39,092,542	\$31,986,416	\$30,279,637	\$30,229,637	\$35,829,637
Children With Medical Handicaps	\$1,005,732	\$2,089,732	\$2,764,307	\$1,964,307	\$2,764,307	\$2,764,307	\$2,764,307
Early Childhood - Invest in Children	\$10,987,414	\$13,078,170	\$13,057,749	\$12,750,575	\$12,819,526	\$12,831,775	\$12,846,677
Senior and Adult Programs	\$11,631,351	\$14,115,673	\$13,841,751	\$15,618,238	\$16,226,227	\$16,482,065	\$16,141,921
Office Of Homeless Services	\$4,901,373	\$5,708,207	\$5,472,912	\$5,193,285	\$5,890,661	\$5,874,331	\$5,883,266
HHS Other Programs	\$0	\$0	\$709,858	\$0	\$1,023,046	\$1,023,046	\$1,023,046
Social Impact	\$0	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000	\$1,000,000
Family and Children First	\$2,990,925	\$2,705,926	\$3,542,326	\$3,169,050	\$3,825,621	\$3,927,644	\$2,846,924
Fatherhood Initiative Subsidy	\$918,104	\$1,047,060	\$1,012,725	\$1,021,104	\$1,023,434	\$1,024,193	\$924,602
Employment and Family Services	\$11,393,345	\$6,807,912	\$8,538,574	\$7,212,975	\$12,815,685	\$12,749,422	\$13,536,179
Juvenile Court Children Services	\$13,232,705	\$16,813,354	\$19,764,255	\$17,593,271	\$18,465,080	\$18,618,023	\$19,532,723
Treatment Alternatives Street Crime	\$0	\$250,000	\$0	\$0	\$456,759	\$459,539	\$468,521
Family Justice Center	\$204,011	\$156,217	\$175,000	\$144,868	\$175,489	\$177,304	\$179,173
Witness Victim HHS	\$0	\$0	\$0	\$169,374	\$1,978,647	\$1,993,594	\$2,019,578
JC Youth Family Community Partnership	\$2,643,491	\$2,736,199	\$0	\$612,916	\$0	\$0	\$0
Common Pleas Probation HHS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
HHS Office of Re-entry	\$1,769,382	\$1,966,864	\$2,517,444	\$2,854,681	\$2,262,434	\$2,300,591	\$2,284,995
Public Defender HHS	\$0	\$52,432	\$0	\$0	\$0	\$0	\$0
Sheriff - Mental Health HHS	\$0	\$0	\$0	\$0	\$1,767,716	\$1,767,787	\$1,767,995
Cuyahoga Educational Asst. Program	\$0	\$0	\$0	\$0	\$0	\$0	\$0
Criminal Justice Intervention HHS	\$0	\$0	\$0	\$0	\$0	\$0	\$0
<b>TOTAL HHS LEVY USES</b> <sup>2</sup>	<b>\$209,404,152</b>	<b>\$232,408,014</b>	<b>\$235,698,176</b>	<b>\$222,325,988</b>	<b>\$237,653,893</b>	<b>\$237,622,824</b>	<b>\$237,334,427</b>
<b>Operating Surplus / (Deficit)</b> <sup>4</sup>	<b>(\$4,071,553)</b>	<b>(\$1,568,614)</b>	<b>(\$9,767,839)</b>	<b>\$968,328</b>	<b>(\$23,449,116)</b>	<b>(\$14,741,864)</b>	<b>\$322,016</b>
<b>Offset From Public Assistance Fund</b>			<b>\$9,064,307</b>	<b>\$9,238,205</b>	<b>\$23,451,666</b>	<b>\$14,775,483</b>	<b>\$0</b>
<b>Net Change in HHS Levy Fund</b> <sup>3</sup>	<b>(\$4,071,553)</b>	<b>(\$1,568,614)</b>	<b>(\$703,532)</b>	<b>\$10,206,533</b>	<b>\$2,550</b>	<b>\$33,619</b>	<b>\$322,016</b>

<sup>1</sup> County voters approved renewal of the 4.8 mill Levy in March of 2012 with collection to begin in 2013 and approved a replacement to the \$2.9 mill Levy in November 2013 with collection to begin in 2014.

<sup>2</sup> Levy Fund utilization is offset (decreased) by cash contributions from the Public Assistance Funds in 2015-2016.

<sup>3</sup> Indicates net increase or (decrease) to Levy Reserve balance at the end of the corresponding year. Current HHS Levy Fund Reserve threshold is 15% of total annual uses in 2013, 10% in 2014 and following years.

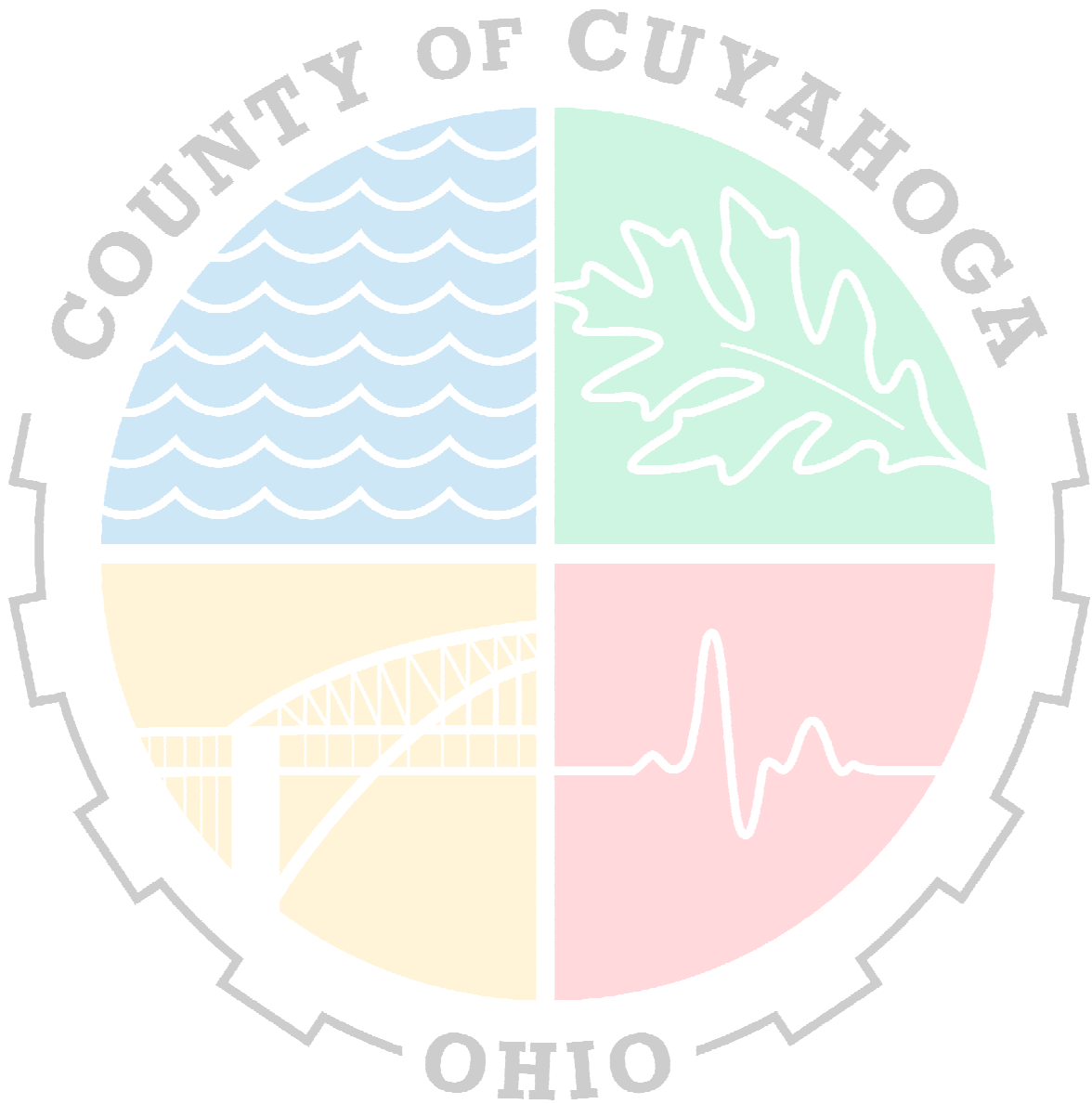
<sup>4</sup> Amounts include the Offset from Public Assistance fund in addition to the operating surplus/(deficit) contained in the fund..

**Cuyahoga County Fiscal Office - OBM**  
**2016-2017 Budget Summary**  
**Schedule VIII - Summary of FTEs | Final**

DEPARTMENT	2012	2013	2014	2015 Q3		2016	2015-2016	2017
	Actual	Actual	Actual	Current Budget	2015 OBM Projection	Budget	Change	Budget
<b>County Executive Agencies</b>								
Office of the County Executive	13	10	9	8	8	8	0	8
Department of Communications	0	4	7	6	6	6	0	6
County Law Department	10	15	19	21	23	22	1	22
Human Resources	45	52	55	56	51	55	(1)	55
Development	9	10	10	12	10	13	1	11
Regional Collaboration	2	2	2	3	2	2	(2)	2
County Fiscal Office	272	263	262	288	267	301	13	302
Treasury	42	38	35	43	35	44	1	44
Information Technology	98	127	149	156	146	151	(5)	151
Dog Kennel	12	11	14	16	15	16	0	16
Public Works - Facilities Management	283	275	288	292	286	295	3	295
County Headquarters	0	0	0	4	0	0	(4)	0
Public Works - County Road & Bridge	141	129	126	136	115	136	0	136
Public Works - Sanitary Engineer	114	112	117	120	2	120	0	120
Public Works - County Airport	10	7	6	6	4	7	1	7
County Sheriff	1,171	1,183	1,165	1,209	1,088	1,215	6	1,211
Public Safety & Justice Services	83	84	76	95	77	95	0	95
Clerk of Courts	143	114	116	117	106	115	(2)	115
County Medical Examiner	74	78	79	87	86	94	7	94
Office of Health and Human Services	12	11	9	8	6	6	(2)	6
HHS Children and Family Services	788	793	779	868	816	869	1	869
HHS Senior and Adult Services	166	158	163	177	170	177	0	177
HHS Cuyahoga Job & Family Services	735	709	779	830	722	830	0	830
Cuyahoga Support Enforcement Agency	321	304	315	335	301	335	0	335
Early Childhood Invest In Children	8	7	8	8	7	8	0	8
Family & Children First Council	9	9	9	10	9	10	0	10
HHS Office of Reentry	6	5	5	6	6	6	0	6
Office of Homeless Services	4	5	5	5	5	5	0	5
Workforce Development	14	13	12	11	11	11	0	11
Department of Sustainability	0	0	0	2	0	2	0	2
Employee Health and Wellness	6	6	7	8	7	6	(2)	6
Workers Compensation Retrospective	2	2	2	2	3	3	1	3
<b>Total County Executive Agencies</b>	<b>4,593</b>	<b>4,536</b>	<b>4,628</b>	<b>4,945</b>	<b>4,390</b>	<b>4,962</b>	<b>17</b>	<b>4,957</b>
<b>Elected Officials</b>								
County Council	19	19	19	20	20	20	0	20
County Prosecutor	339	319	347	369	361	378	9	371
Court of Common Pleas	461	458	464	483	474	483	0	483
Domestic Relations Court	71	76	80	81	85	94	13	98
Juvenile Court	485	478	505	479	474	479	0	479
Probate Court	74	74	74	77	76	77	0	77
8th District Court of Appeals	2	0	0	0	0	0	0	0
<b>Total Elected Officials</b>	<b>1,451</b>	<b>1,424</b>	<b>1,489</b>	<b>1,509</b>	<b>1,490</b>	<b>1,531</b>	<b>22</b>	<b>1,528</b>
<b>Boards and Commissions</b>								
Inspector General	6	8	8	9	7	9	0	9
Department of Internal Audit	1	4	3	5	5	6	1	6
Personnel Review Commission	2	3	4	10	11	13	3	13
Board of Elections	170	128	148	153	177	154	1	154
Board of Revision	40	47	35	33	24	33	0	33
County Planning Commission	16	15	16	17	17	17	0	17
County Board of Developmental Disabilities	1,210	1,139	1,147	1,152	1,133	1,083	(69)	1,083
County Law Library Resource Board	3	3	3	3	3	3	0	3
Public Defender	97	94	99	104	104	104	0	104
Soldiers' and Sailors' Monument	3	2	3	3	3	3	0	3
Solid Waste Management District	6	6	6	6	6	6	0	6
Soil & Water Conservation	9	9	8	11	9	11	0	11
Veterans Service Commission	31	31	30	35	30	34	(2)	34
<b>Total Boards and Commissions</b>	<b>1,594</b>	<b>1,489</b>	<b>1,510</b>	<b>1,541</b>	<b>1,529</b>	<b>1,475</b>	<b>(66)</b>	<b>1,475</b>
<b>TOTAL STAFFING - FTEs</b>	<b>7,638</b>	<b>7,449</b>	<b>7,627</b>	<b>7,995</b>	<b>7,409</b>	<b>7,968</b>	<b>(27)</b>	<b>7,960</b>

**PROGRAM AND DEPARTEMENTAL BUDGETS:**

**HEALTH AND SAFETY**

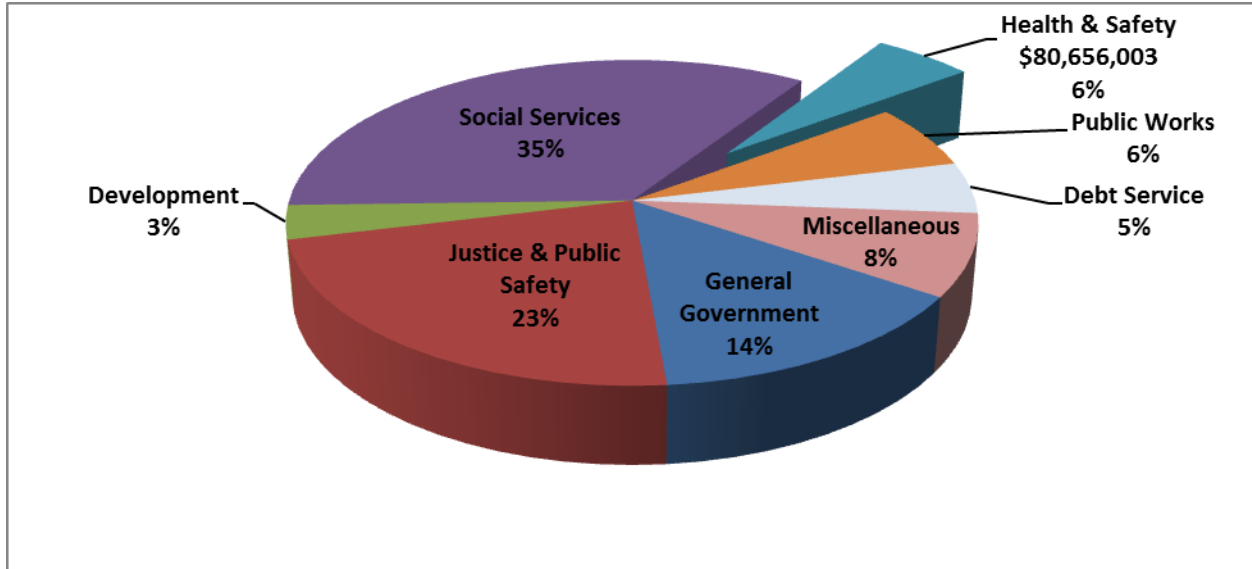




## Health and Safety

2016 All Funds Budget	2017 All Funds Budget
\$80,656,003	\$80,708,886

**2016 All Funds Expenditure Budget by Program**



**Health and Safety** includes the following agencies, departments, and programs:

- Alcohol, Drug Addiction, and Mental Health Services Board
- MetroHealth System
- Public Safety and Justice Services – Emergency Management
- Public Safety and Justice Services – CECOMS/Wireless 911
- Public Safety and Justice Services - REDSS
- Department of Public Works – Dog Kennel

# ALCOHOL, DRUG ADDICTION, AND MENTAL HEALTH SERVICES BOARD

The Alcohol, Drug Addiction and Mental Health Services (ADAMHS) Board of Cuyahoga County is responsible for the planning, funding and monitoring of public mental health and alcohol and other drug addiction services delivered to the residents of Cuyahoga County. Under Ohio law, the ADAMHS Board is one of 50 boards coordinating the public behavioral health system in Ohio. The Board’s mission is to promote and enhance the quality of life for residents of our community through a commitment to excellence in mental health, alcohol, drug, and other addiction services.



The Board is a quasi-independent part of County government, governed by a volunteer board of 18 members, 10 of which are appointed by Cuyahoga County and 10 by the Governor. The Board has the legal responsibility and authority for the provision of mental health and addiction services and contracts with provider agencies to delivery services that assist clients on the road to recovery.

## Major Activities

- Drug and Alcohol Treatment
- Residential Treatment
- Mental Health Treatment
- Vocational and Employment Services
- Permanent Supported Housing

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Drug and Alcohol Treatment (individuals served)	4272	4500	4500
Residential Treatment (Bed day utilization)	664	700	700
Mental Health Treatment	10,373	10,500	10,500
Vocational and Employment Services	1,785	2,000	2,000
Permanent Supported Housing	3,968	3,968	3,968

## 2016 Budget Discussion

County Investment	2014 Actual	2015 Estimate	2016 Budget	2017 Budget
HHS Levy Fund	\$39,363,656	\$39,363,657	\$39,363,657	\$39,363,657
All Funds	\$39,363,656	\$39,363,657	\$39,363,657	\$39,363,657

## For More Information

Alcohol, Drug Addiction and Mental Health Services - <http://www.adamhsc.org/>  
 Cuyahoga County Children and Family Services - <http://cfs.cuyahogacounty.us>  
 Cuyahoga County Court of Common Pleas - <http://cp.cuyahogacounty.us/internet/index.aspx>

# METROHEALTH SYSTEM

The MetroHealth System commits to leadership in providing outstanding Healthcare services which continually improve the health of the people in our community. MetroHealth offers an integrated program of services provided through a system which encompasses a partnership between physicians and Management and reflects excellence in patient care supported by superior education and research programs. MetroHealth is committed to responding to community needs, improving the health status of our region, and controlling health care cost. MetroHealth holds as a core value the provision of services to any resident of Cuyahoga County regardless of ability to pay.



## Major Activities

- Inpatient and Outpatient treatment
- Emergency Room treatment
- Behavioral Health Services
- Child Birth
- A wide range of medical specialty services

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Patient Visits	1,160,773	1,184,215	1,282,743
Inpatient Stays	27,933	27,621	28,097
Outpatient Stays	1,026,687	1,054,387	1,127,604
Emergency Department Visits	106,153	102,207	127,042
Surgical Cases	18,648	19,362	20,402
Babies Delivered	2,920	3,013	3,000
Metro Life Flights Transports	1,752	1,680	1,700

## 2016 Budget Discussion

The MetroHealth System receives an annual subsidy in support of uncompensated care from the County's Health and Human Services Levies Fund. The 2016 budget reflect a reduction of 19%.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
HHS Levy Fund	\$40,080,000	\$40,080,000	\$32,472,000	\$32,472,000
All Funds	\$40,080,000	\$40,080,000	\$32,472,000	\$32,472,000

## For More Information

MetroHealth System – <http://www.metrohealth.org>

## PUBLIC SAFETY AND JUSTICE SERVICES

The Department of Public Safety and Justice Services' mission is to provide a wide range of public safety and justice services to residents and first responders of Cuyahoga County, while embracing current and new technologies in the public safety field.

### Major Activities

- **Witness Victim and the Family Justice Center** provides assistance to victims in preparing compensation claims, petitions for civil protection orders, and referrals to community agencies as needed.
- **Office of Mediation** provides custody mediation services to families through Juvenile and Domestic Relations Courts.
- **Emergency Management** works in tandem with community partners to provide support and response to natural and man-made disasters.
- **Cuyahoga Emergency Communication System (CECOMS)** is responsible for answering all cellular 911 calls in the county and transferring them to the correct dispatch center.
- **Regional Enterprise Data Sharing System (REDSS)** provides a solution to public safety information technology needs through complex interface solutions for full interoperability.



Key Performance Measures	2014 Actual	2015 Estimate	2016 Estimate
Witness Victim Service Center Total Number of Clients	3,968	3,550	3,750
Number of Regional Enterprise Data System Support Users	36	35	35
Number of 9-1-1 Calls Received	756,952	750,000	725,000
Mediation Pro Se Intake (persons assisted)	7,301	7,700	7,700
Number of First Responder Training Course & Exercises by the Office of Emergency Mgmt.	118	171	125

### 2016 Budget Discussion

The General Fund target reduction was \$575,238 and the department initially achieved \$611,222 in savings. Through the budget process \$200,000 was restored to provide a cash match to municipalities applying for firefighter grant awards. Also added was \$100,000 for a contribution to the Adult Safe Surrender program. Effective in 2016, the Automated Finger information System (AFIS) was moved from this Department to the Medical Examiners Regional Forensic Crime Lab (\$298,000).

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$1,981,111	\$2,018,278	\$2,095,189	\$2,017,252
GF/HHS Subsidy	\$3,115,956	\$4,026,486	\$3,840,478	\$3,885,204
All Funds	\$14,911,992	\$12,590,426	\$11,670,029	\$11,651,471
Total FTEs	76	80	95	95

### For More Information

Public Safety and Justice Services - <http://ja.cuyahogacounty.us/>

## DOG KENNEL

The Cuyahoga County kennel is a temporary home for dogs that are found on the streets by the dog wardens. The kennel manager works with the County Fiscal Officer to license dogs and keep records of all dogs in the County. At present, there are 254 dogs available for adoption in the Kennel.



### Major Activities

- Animal Adoption and Shelter Care
- Volunteer Opportunities and Dog Licensing

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Average Weekly Population	46	48	45
Number of Dogs Adopted in County Kennel	1,282	1,446	1,471
Volunteer Hours	11,645	14,423	16,273

### 2016 Budget Discussion

Beginning this year, the Department will work with new software that will allow them to track the daily population in the kennel. Also the Kennel plans to continue its efforts in advertising the need for dog licenses and promoting an increased number of licenses issued. As the Kennel's funding is self-sustaining through dog license registration fees, the Department was not subject to a budget reduction. The 2016 is higher than the 2015 actual expenses because of expanded veterinary services.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	-	-	-	-
HHS Levy Fund	-	-	-	-
Special Revenue Fund	\$1,898,537	\$1,907,727	\$1,962,193	\$1,983,706
All Funds	\$1,898,537	\$1,907,727	\$1,962,193	\$1,983,706
Total FTEs	14	15	16	16

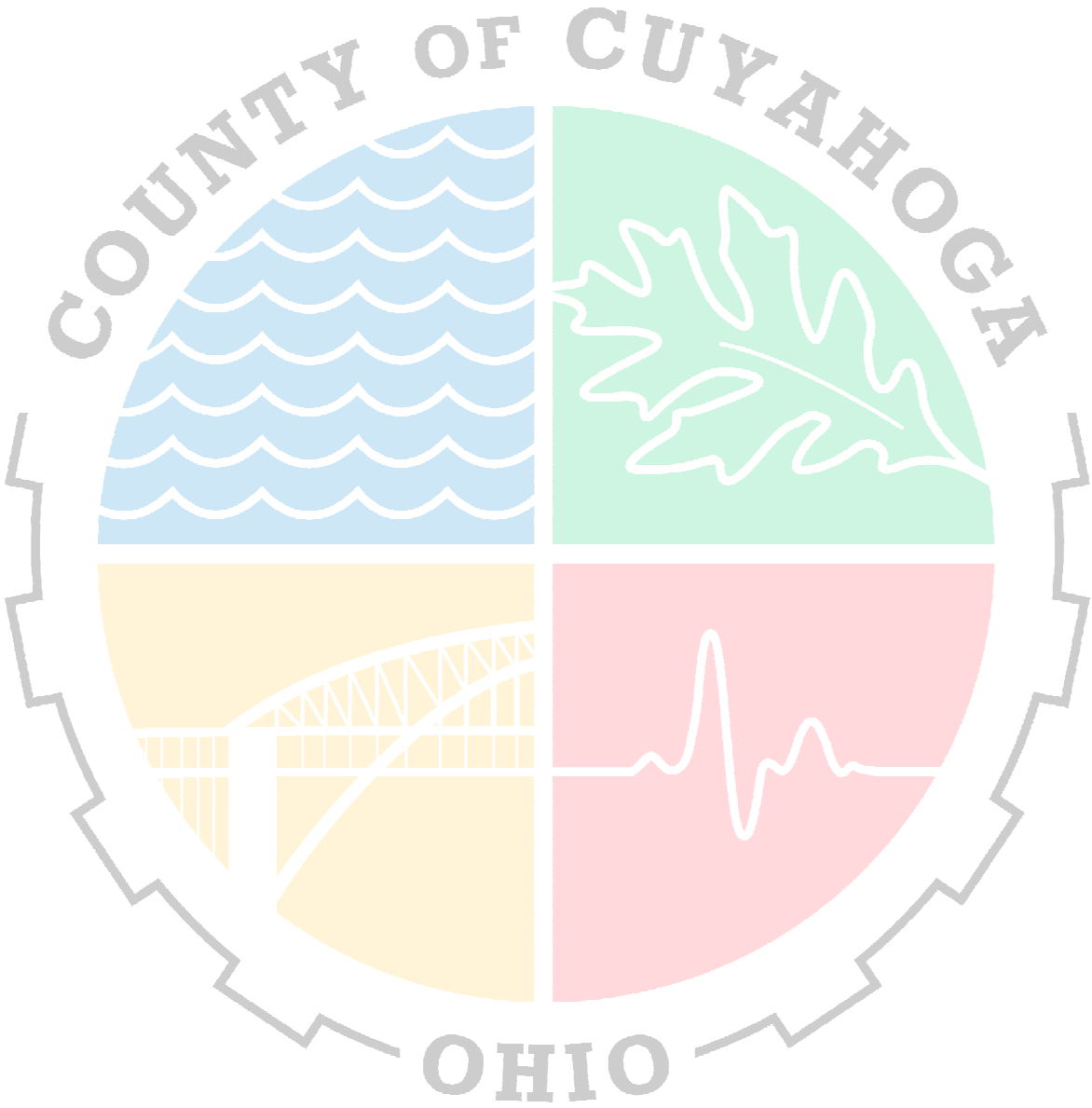
### For More Information

<http://www.cuyahogadogs.com/>

<http://fiscalofficer.cuyahogacounty.us/en-US/Dog-License.aspx>

**PROGRAM AND DEPARTEMENTAL BUDGETS:**

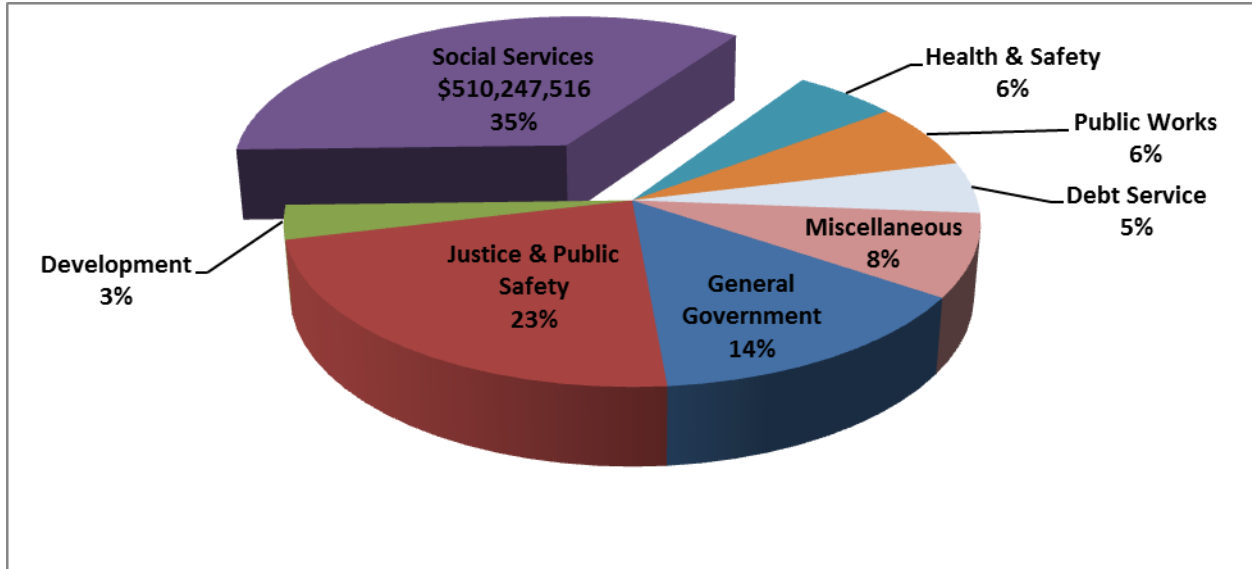
**SOCIAL SERVICES**



## Social Services

2016 All Funds Budget	2017 All Funds Budget
<b>\$510,247,516</b>	<b>\$503,144,792</b>

**2016 All Funds Expenditure Budget by Program**



**Social Services** includes the following agencies, departments, and programs:

- Office of Health and Human Services
- Human Resources – HHS
- Information Technology - HHS
- HHS Children and Family Services
- HHS Senior and Adult Services
- HHS Job and Family Services
- Early Childhood/Invest in Children
- Family and Children First Council
- Office of Homeless Services
- Human Services Other Programs
- Board of Developmental Disabilities
- Ohio State University Extension
- Workforce Development
- Veterans Services Commission
- Domestic Violence
- Social Impact Financing



# OHIO STATE UNIVERSITY EXTENSION

The Ohio State University Extension’s mission is engaging people in research-based educational programming and partnerships to strengthen their lives and communities.



## Major Activities

- Live Healthy Live Well
- Nutrient Stewardship for Cleaner Water
- STEM Pathways
- Local Foods

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Low-income families receiving a series of nutrition education sessions	1,336	1,362/5,277 <sup>1</sup>	850/3,300
School-aged children participating in health and wellness activities	1,450	3,617 <sup>2</sup>	2,000
Community/school gardens which collectively grow over \$3.1M in fresh produce	239	259	295
Youth participating in a series of Youth in Governance/Youth Leadership Programs	858	4,700	1,000
Small farm and local food microenterprises created as a result of participation in OSUE’s Market Gardener Training Program and Refugee/Immigrant Farm Training Program	41	64	75

<sup>1</sup>Due to new federal program guidelines, this number now represents the number of individuals who completed at least six of the eight nutrition classes in the series. The second number represents the total number of family members positively impacted through the nutrition program.

<sup>2</sup>Due to new federal program guidelines, this number now represents youth who completed all 4 nutrition classes in a series of four classes.

## 2016 Budget Discussion

OSU Extension receives State and Federal Extension-dedicated funding, as well as discretionary State and Federal funds, local and national foundation funding, and some private donations. OSU Extension relies on the County subsidy to leverage much of the additional revenue sources.

County Investment	2014 Actual	2015 Estimate	2016 Budget	2017 Budget
General Fund	-	-	-	-
HHS Levy Fund	\$247,000	\$247,000	\$222,300	\$222,300
Special Revenue Fund	-	-	-	-
All Funds	\$247,000	\$247,000	\$222,300	\$222,300
Total FTEs	n/a	n/a	n/a	n/a

## For More Information -

OSU Extension - <http://extension.osu.edu/>

OSU Extension signature programs - <http://extension.osu.edu/osue-signature-programs>

# CUYAHOGA COUNTY BOARD OF DEVELOPMENTAL DISABILITIES

The Cuyahoga County Board of Development Disabilities' (CCBDD) mission is to support and empower people with developmental disabilities to live, learn, work and play in the community. Annually CCBDD serves more than 14,000 individuals across the age span and from all areas of the county. The services that CCBDD provides cover a broad spectrum, ranging from early intervention with the families of infants and toddlers to transition services for school-age students and leisure-oriented programs for seniors. They also include support administration (case management), a variety of therapies (physical and occupational, speech and language), behavior and curriculum support, family resources and respite care, job readiness training and community employment. CCBDD operates Just-A-Buck stores in Parma, South Euclid and Rocky River, which serve as retail employment training programs. Cleveland Crops is an urban farming and culinary arts training venture, which provides individuals education and preparation for jobs in the green industry and local food economy. Services are person-centered and provided in the most natural environment possible.



## Major Activities

- Early Intervention
- Adult & Employment Services
- Transportation
- School Age Services
- High School Transition
- Behavioral Health Services

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Maintain Flat Program Cost per Consumer	\$22,672	\$21,727	\$22,000
Maintain <2% Avg. Budget Growth Rate	0.9%	0.5%	0.0%
Increase Total Individuals Served	8,711	9,010	9,250
Reduce FTE's	1,189	1,176	1,165
Expand Waiver Use	3,993	4,050	4,150

## 2016 Budget Discussion

A continuous levy supports the Board's operations.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
All Funds	\$195,063,531	\$195,763,988	\$195,759,403	\$197,432,040

## For More Information

Cuyahoga County Board of Developmental Disabilities - <http://www.cuyahogabdd.org/>

## DIVISION OF CHILDREN AND FAMILY SERVICES

The Division of Children and Family Services is dedicated to assuring that children at risk of abuse and neglect are protected and nurtured within a family and with the support of the community. The Division of Children and Family Services embraces the philosophy that children grow better in families and support this by keeping children close to their families whenever possible through neighborhood foster care. Their programs have the goal of stabilizing and reuniting families that have been weakened through poverty, illness or crisis, resulting in neglect of abuse to children.



### Major Activities

- **Hotline (696-kids)**
- **Investigate Reports of Abuse and Neglect**
- **Foster Care and Adoption services**

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Number of Hotline Calls/Referrals	48,169	49,761	49,500
Number of Hotline Investigations	15,561	15,510	15,550
Number of Children in Custody	1,612	1,805	1,786
Average Length of Stay in Custody	376	420	398
Number of Residential Care Placements	132	143	138
Number of Foster Home Placements	1,062	1,123	1,093
Number of Relative Home Placements	239	343	291
Number of Adoptive Placements	212	203	208
Number of Adoptions Finalized	138	129	134

### 2016 Budget Discussion

The 2016 Budget included a 9.3% cut in HHS Levy support. The following items were added to the budget: \$387,409 for controlled services, cost of living adjustments of two percent (2%) in salaries and three percent (3%) in fringe benefits for all staff, replacement hires, and a total of \$1,173,700 in 2016 only added from the Capital Improvement Plan for Jane Edna Hunter building repairs and maintenance. Revenues of \$387,321 (33%) were added for the estimated reimbursement for the capital repairs. Also, \$1 million in additional reimbursement revenue was included for each year for the HHS merger.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
HHS Levy Fund	\$74,747,622	\$64,840,095	\$68,531,578	\$67,945,931
All Funds	\$131,542,103	\$135,329,366	\$140,231,179	\$140,145,532
Total FTEs	779	780	869	869

### For More Information

Division of Children and Family Services - <http://cfs.cuyahogacounty.us/en-US/home.aspx>

Cuyahoga County Juvenile Court - <http://juvenile.cuyahogacounty.us>

Cuyahoga County Prosecutor's Office - <http://prosecutor.cuyahogacounty.us/en-US/Children-Family-Services.aspx>

## DIVISION OF SENIOR AND ADULT SERVICES

The Division of Senior and Adult Services' mission is to empower seniors and adults with disabilities to age successfully by providing resources and support that preserve their independence.

### Major Activities

- Congregate Meals
- Adult Development
- Transportation
- Investigation of Elder Abuse
- Home Health Care Services



Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Hotline Calls/Referrals	18,345	19,500	20,500
Investigations	2,014	2,025	2,125
Adult Day Care Hours	2,415	1,100	1,150
Congregate Meals	43,652	63,400	66,600
Homemaker Services	76,968	68,300	71,700
Transportation (Trips)	109,786	108,000	113,400
Average Overall Caseload (Options)	85	92	95
Average Overall Caseload (Home Support)	50	50	50
Average Overall Caseload (APS)	25	30	35

### 2016 Budget Discussion

The Division of Senior and Adult Services did not make reductions in 2016-2017 due to the critical nature of its services. The following were added to the budget: 2% increase to salaries, 3% in hospitalization, and \$25,000 for the Senior Transportation connection contract.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
HHS Levy Fund	\$14,115,673	\$15,819,237	\$16,226,227	\$16,482,065
All Funds	\$16,480,278	\$18,622,038	18,772,697	19,028,535
Total FTEs	163	172	177	177

### For More Information

Division of Senior and Adult Services - <http://dsas.cuyahogacounty.us/en-US/home.aspx>

DSAS Adult Protective Services - <http://dsas.cuyahogacounty.us/en-US/adult-protective-services.aspx>

Division of Job and Family Services - <http://cjfs.cuyahogacounty.us>

## DIVISION OF JOB AND FAMILY SERVICES

The Division of Job and Family Services is dedicated to improving the quality of life for our customers by:

- Enhancing Economic Well-Being
- Strengthening Families
- Coordinating Services
- Promoting Equity



Our Core Values: Respect, Responsibility and Professionalism

### Major Activities

- Job Training and Education
- Health Benefits
- Emergency (PRC) Services
- Cash and Food Assistance
- Child Care Assistance
- Non-Emergency Transportation

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Families Enrolled in Medicaid	244,710	289,667	289,667
Participation Rate for OWF Clients	40.57%	50.97%	50.00%
Number of PRC Families Served	187	327	327
Average Food Assistance Caseload	419	436	436
Average Cash Benefits Caseload	23	22	22
Average Childcare Caseload	628	357	357
Average Overall Caseload	504	699	699

### 2016 Budget Discussion

The 2016 Budget included a 16.23% cut in HHS Levy support. The following additional items were added to the budget: \$3 million for job training, \$447,764 for controlled services, cost of living adjustments of 2% in salaries and 3% in fringe benefits, and the replacement of staff for vacant positions. The budget also includes \$4,052,217 for 2016/2017 for building repairs and maintenance for the Virgil E. Brown building. Revenues were added in the amount of the estimated reimbursement of these capital repairs at \$2,027,149 (50%) of estimated cost over the two year period.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
HHS Levy Fund	\$8,897,644	\$8,683,571	\$15,513,729	\$16,300,486
All Funds	\$78,420,835	\$81,602,434	\$86,426,986	\$87,008,357
Total FTEs	779	784	830	830

### For More Information

Division of Job and Family Services - <http://cjfs.cuyahogacounty.us/en-US/home.aspx>

First Call for Help (211) - <http://211cleveland.org/>

Office of Early Childhood - <http://investinchildren.cuyahogacounty.us/en-US/home.aspx>

Ohio Department of Job and Family Services - <http://jfs.ohio.gov/cdc/childcare.stm>

# CHILD SUPPORT ENFORCEMENT AGENCY, DIVISION OF JOB AND FAMILY SERVICES

CSEA is committed to the best interest of the children in the community by ensuring the financial responsibility of parents, supporting child well-being, and promoting healthy relationships. CSEA’s vision is to be Ohio’s premier leader in promoting the stability, health, and economic well-being of children and families. CSEA’s core values are fairness and respect, quality customer service, cooperative partnerships, integrity and ethical conduct.



## Major Activities

- **Child Support Establishment and Enforcement**
- **Paternity Establishment**
- **Fatherhood Initiative**

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Child Support Collections	\$241,496,511	\$242,342,783	\$243,875,000
Public Assistance Collections	\$10,538,343	\$9,000,000	\$9,200,000
Paternity Establishments	6,471	7,190	6,400
Support Order Establishments	8,515	6,260	7,000
Program Participants	330,827	344,527	315,000

## 2016 Budget Discussion

The 2016 Budget included a five percent (5%) cut in HHS Levy support. Additionally \$3.9 million of expenses CSEA incurs for the cooperative agreements with Juvenile Court, Domestic Relations Court, and the Prosecutor’s Office were moved from the General Fund to the HHS Levy. The Department receives reimbursements of 66% of eligibility expenses from the State through Title IV-D of the Social Security Act.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
HHS Levy Fund	\$2,532,635	\$3,191,513	\$7,649,918	\$7,671,569
All Funds	\$29,997,518	\$30,643,144	\$37,825,758	\$37,911,547
Total FTEs	313	304	333	333

## For More Information

Domestic Relations Court - <http://domestic.cuyahogacounty.us/>

Juvenile Court - <http://juvenile.cuyahogacounty.us/>

Prosecutor’s Office - <http://prosecutor.cuyahogacounty.us/en-US/Child-Support-Unit.aspx>

Fatherhood Initiative - <http://fatherhoodinitiative.cuyahogacounty.us/en-US/programs.aspx>



## OFFICE OF HEALTH AND HUMAN SERVICES

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The Office of HHS maintains the administrative costs for Health and Human services along with various programs expenses such as the Emergency assistance, Wellness Plan, and HIV medication services. There is a Director, prescribed by Charter and confirmed by Council, programmatic and fiscal staff. The Office of Health & Human Services coordinates the service goals of the human service systems with the county's mission to provide for the public's well-being, safety and self-sufficiency.

The Director's Office of Health & Human Services (OHHS) is a streamlined administrative structure within the county's Department of Health & Human Services focused on coordinating the service goals and funding of our human service systems. The Director's Office of HHS oversees the county's systems that respond to our legal and moral responsibility to assist individuals for the short or long-term when their ability to function independently has been interrupted.

### Major Activities

- **Managing collaborations with health and human services entities throughout Cuyahoga County.**
- **Maintaining special contracts that span across Department of Health and Human Services.**
- **Supporting county-wide initiatives addressing human services (public/private partnerships).**

### 2016 Budget Discussion

The 2016 Budget included an 11.4% cut in HHS Levy Support. These reductions included an elimination of the Deputy Chief of Staff position as well as the surplus for five positions not being moved over from JFS during the IT consolidation. Additionally an adjustment to the budget in the amount of \$101,322 was made to realign one FTE from HHS Administration to the Communication department.

Additional items added to the budget include \$1,500,000 for Infant Mortality (\$500k in 2016 and \$1 million in 2017), \$104,000 for Hearing and Speech services, \$170,000 in support of the Homeless ID collaborative and \$50,000 to the Rape Crisis Center as a local grant match (for 2016 only). The 2016 budget also includes a two percent (2%) salary increase for cost of living and a three percent (3%) increase for hospitalization for all staff positions, filled or vacant.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
*HHS Levy Fund	\$4,361,253	\$2,609,973	\$4,208,332	\$4,243,029
All Funds	\$1,983,129	\$1,531,274	\$2,230,389	\$2,785,532
Total FTE	9	7	6	6

\*The Office of Health and Human Services HHS Subsidy includes personal services cost for IT and HR staff and IT contractual expenses for the overall HHS agencies, whereas the all funds budget includes only HHS Administration expenses.

### For More Information

Cuyahoga County - Social Services - <http://www.cuyahogacounty.us/en-US/residents.aspx>



## OFFICE OF HOMELESS SERVICES

In partnership with the community, the Office of Homeless Services (OHS) coordinates a continuum of care that includes the following activities:



homelessness prevention, shelter services, and permanent housing intended to prevent and reduce homelessness. This coordination is implemented through strategic planning, implementation, and leveraging federal, state, and local resources.

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Federal, State and Local Funds Targeting Ending Homelessness	\$33 million	\$34 Million	\$34 million
# of Homeless Persons Benefiting from Grants	6,128	5,459	4,900
Meet or Exceed the Local Goal for Homeless Persons Staying in Permanent Housing for 6 Months or Longer—Goal 95%	95%	95%	96%
Meet or Exceed the Local Goal that 80% of Persons in Transitional Housing (TH) Will Move to Permanent Housing (PH).	75%	77%	80%
Increase Homeless Persons Exiting the System with Cash Income	60%	68%	70%

### 2016 Budget Discussion

The OHS budget was not subject to the 10% reduction because of the critical nature of its programming. Expenses were higher in 2015 than in 2016 driven by an increased demand for men’s transitional housing last year. This increase warrants continued review of contract activity in 2016 to ensure that the budget is sufficient for critical services.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	-	-	-	-
HHS Levy Fund	\$5,708,207	\$5,193,285	\$5,890,661	\$5,874,331
Special Revenue Fund	\$197,858	\$184,492	\$200,264	\$200,264
All Funds	\$5,048,138	\$6,236,958	\$6,090,925	\$6,074,595
Total FTEs	5	5	5	5

### For More Information

Homeless Services - <http://www.ohs.cuyahogacounty.us/>

## OFFICE OF EARLY CHILDHOOD/INVEST IN CHILDREN

The mission of Invest in Children is to mobilize resources and energy to ensure the well-being of all young children in Cuyahoga County, provide supportive services to parents and caregivers, and build awareness, momentum, and advocacy in the community around children and family issues.



### Major Activities

- Newborn Home Visits
- Early Childhood Mental Health
- Universal Pre-Kindergarten (UPK)
- Quality Child Care
- Home-Based Early Literacy Services

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Early Childhood Mental Health (children served)	543	784	800
Newborn Home Visiting (families visited)	1,569	1,359	1,500
UPK (children enrolled)	1,050	3,843	2,300
Ongoing Home Visits (families served)	600	968	832

### 2016 Budget Discussion

The 2016 budget includes a two percent (2%) salary increase for cost of living and a three percent (3%) increase for hospitalization for all staff positions, filled or vacant. There is an additional one-time investment of \$10M to expand the Universal Pre-Kindergarten Program and an additional \$250,000 in 2016 and 2017 for the SPARK Parent Visit Program. The SPARK Program is an early literacy program for toddlers aged three through five whose goal is to improve school readiness for kindergarten by working with parents and children to create and implement individualized learning plans.

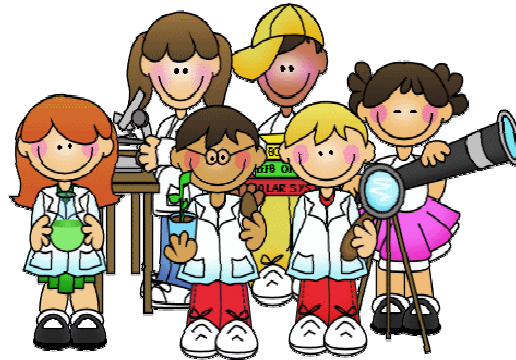
County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
HHS Levy Fund	\$12,076,217	\$13,398,450	\$22,841,670	\$12,853,919
Total FTEs	8	6	7.5	7.5

### For More Information

Invest In Children - <http://investinchildren.cuyahogacounty.us/>

## FAMILY AND CHILDREN FIRST COUNCIL

As the policy and planning entity for Cuyahoga County, the Family & Children First Council convenes partners to prepare children and youth for healthy, stable adulthood, by supporting programming and planning that increases the self-sufficiency and decision-making abilities of families, prevents children from becoming deeply involved in public systems, and better connects the services a child really needs.



### Major Activities

- **Service Coordination**
- **Community Assistance**
- **Out of School Time**
- **Families Schools Together Program (FAST)**
- **Closing the Achievement Gap**

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Community Assistance (Families served)	79	95	125
Out of School Time Participants	3,719	3,426	3,800
Families and Schools Together Program (FAST)	200	247	275
Youth Advocacy and Leadership Coalition	200	315	250
Closing the Achievement Gap (children served)	154	196	250

### 2016 Budget Discussion

The 2016 Budget included a two percent (2%) reduction in HHS Levy support. The following items were added to the budget: a cost of living adjustment of two percent (2%) in salaries and three percent (3%) in fringe benefits for all staff, replacement of one part-time staff position, \$50,000 for the Closing the Achievement Gap program, and \$90,000 one-time dollars for the evaluation of the Closing the Achievement Gap program.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
HHS Levy Fund	\$2,705,926	\$3,169,050	\$3,825,621	\$3,927,644
All Funds	\$4,134,253	\$5,087,339	\$4,795,386	\$4,712,409
Total FTEs	9	9	9.5	9.5

### For More Information

Family and Children First Council - <http://fcfc.cuyahogacounty.us/en-US/home.aspx>

Division of Job and Family Services - <http://cjfs.cuyahogacounty.us>

Division of Children and Family Services - <http://cfs.cuyahogacounty.us>

Alcohol, Drug Addiction, and Mental Health Services Board - <http://www.adamhsc.org/>

## OFFICE OF RE-ENTRY

The mission of the Office of Re-Entry is to assist policymakers, community leaders, and service providers to identify the reentry challenges facing Greater Cleveland and to target resources towards sound, comprehensive, and cost effective solutions.

### Major Activities

- Coordinate and fund transition resources
- Basic education and GED preparation
- Transitional housing
- Local incarceration project



Key Performance Measures	2014 Actual	2015 Actual	2016/17 Est.
NorthStar – No. of New Members	1,750	1,800	1,750
Project Learn – No. of Students Enrolled Min. of 12 Hours	194	194	194
Towards Employment – No. of New Job Placements	216	200	200
Towards Employment – No. Achieving 180 Days of Continual Employment	30	75	150
Y-Haven/YMCA – No. of New Residents	69	70	70
Y-Haven/YMCA – No. Securing Safe Housing	34	30	35
Reentry Court – No. of Participants	34	42	50

### 2016 Budget Discussion

The majority of the budget pays for contracts with community providers for reentry services. The 2016 and 2017 budget includes a reduction of \$245,000 per year in these contracts.

County Investment	2014 Actual	2015 Estimate	2016 Budget	2017 Budget
General Fund	-	-	-	-
HHS Levy Fund	\$1,929,671	\$2,389,114	\$2,262,434	\$2,300,591
Special Revenue Fund	-	-	-	-
All Funds	\$1,929,671	\$2,389,114	\$2,262,434	\$2,300,591
Total FTEs	5	6	6	6

### For More Information

Office of Re-Entry - <http://reentry.cuyahogacounty.us/>

Common Pleas Court - <http://cp.cuyahogacounty.us/internet/index.aspx>

First Call for Help - <http://211cleveland.org/>

# VETERANS SERVICES COMMISSION

The Cuyahoga County Veterans Service Commission (CCVSC) was established by the Ohio Legislature in



1886 for the purpose of assisting honorably discharged veterans and their minor children, spouses, and widows/widowers, who have met with an unexpected hardship resulting from lack of employment, illness, injury, or other life crisis. CCVSC services can take the form of temporary/emergency assistance with rent, mortgage, food, utility, personal hygiene, clothing, medical transportation, and other necessary expenditures required to maintain basic quality of life. CCVSC Veteran Service Officers assist the veteran and widow in filing of disability, pension, and other claims with the Department of Veterans Affairs. The CCVSC

also provides assistance for dignified funerals and burials of Cuyahoga County veterans.

## Major Activities

- Financial Assistance to Veterans
- Temporary/Emergency Assistance
- Medical Transportation
- Assistance for funerals and burials

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Total number of Contracts for Emergency Financial Assistance	8,980	12,668,	11,748
Medical Transportation Assistance	18,675	22,649	24,914
Veterans Memorial Affairs Benefit Counseling	10,477	11,000	11,050
Total Veteran and Dependents Seeking Assistance	37,705	44,739	48,766

## 2016 Budget Discussion

The Veterans Services Commission receives a General Fund annual allocation equal to 0.25 mills. Any surplus at the end of the year is transferred to the County’s Veterans Services Fund and allocated to programs and services that benefit veterans.

County Investment	2014 Actual	2015 Estimate	2016 Budget	2017 Budget
General Fund	\$6,355,194	\$6,589,315	\$6,890,560	\$6,890,560
Total FTEs	30	30	34	34

## For More Information

Veterans Services Commission - <http://cuyahogacounty.us/>

U.S. Department of Veterans Affairs - <http://www.va.gov/>

# WORKFORCE DEVELOPMENT

## Mission/Description

Our mission is to provide leadership and services that strengthen the workforce system, drive economic development, and link employers to job seekers throughout Cleveland and Cuyahoga County.

It is the purpose of the City of Cleveland/Cuyahoga County Department of Workforce Development to establish programs and systems, that prepare dislocated workers and adults who are economically disadvantages, under-skilled, unemployed and / or under-employed, and disconnected youth for worthwhile and sustainable employment, especially recognizing those economically disadvantaged individuals and others with special need.



**Cleveland –  
Cuyahoga County**

## Major Activities

- **Effectively network and market services to employers by matching job seekers with employers. Assist employers with retaining skilled workforce by providing On the Job Training.**
- **Provide services to job seekers by offering relevant workshops, occupational skills training, and other individualized assistance.**
- **Provide year round education and training services to In-School youth in attaining their High School Diploma and Out of School Youth in attaining their GED and/or Occupational Skills Certificate.**

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Successful Job Placements	4,429	3,362	4,000
Average Annual Earnings After Exit	\$27,800	\$34,581	\$35,000
% Job Placement Rate for Economically Disadvantaged Adults and Dislocated Workers Placed in Unsubsidized Employment	92%	78%	75%
Successful Job Placements from Workforce Development Agreements	669	435	500
% Youth Placement in Employment or Higher Education	83%	79%	75%
% In School Youth Attained High School Diploma or GED	83%	77%	75%
% Youth Literacy and Numeracy Increases for Out-of-School Youth	60%	60%	60%

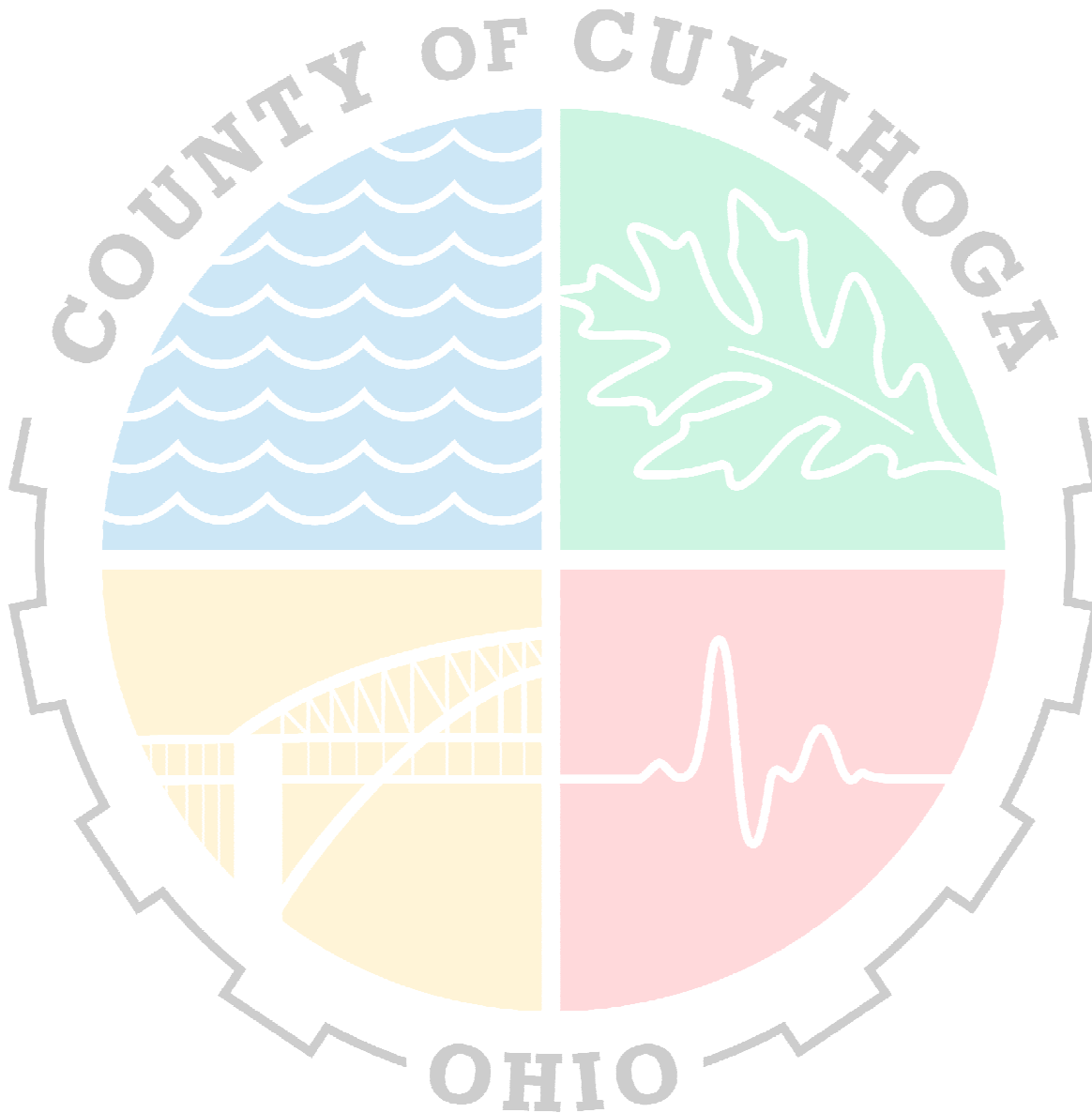
## 2016 Budget Discussion

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
GF Fund	\$1,000,000	\$1,100,000	\$1,000,000	\$1,000,000
All Funds	\$10,771,731	\$11,865,438	\$12,342,799	\$12,367,477
FTEs	12	11	11	11

For More Information Workforce Development – <http://www.employmentconnection.us/>

**PROGRAM AND DEPARTEMENTAL BUDGETS:**

**JUSTICE AND PUBLIC SAFETY**

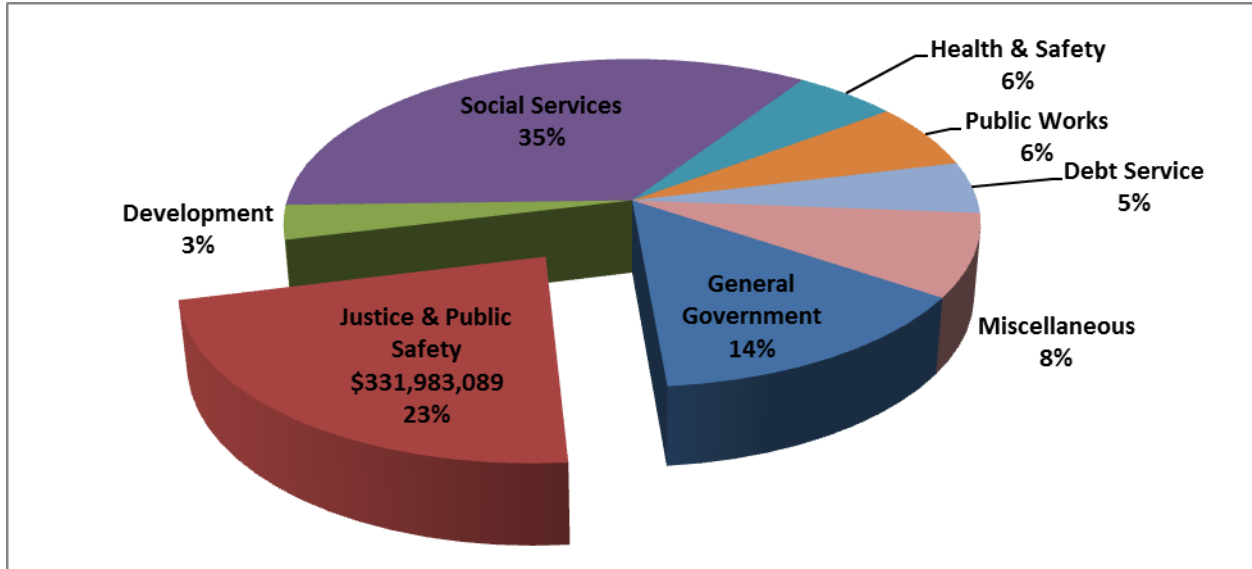




## Justice and Public Safety

2016 All Funds Budget	2017 All Funds Budget
<b>\$331,983,089</b>	<b>\$333,583,517</b>

### 2016 All Funds Expenditure Budget by Program



**Justice and Public Safety** includes the following agencies, departments, and programs:

- County Sheriff
- Clerk of Courts
- Court of Common Pleas
- Domestic Relations Court
- Juvenile Court
- Probate Court
- 8<sup>th</sup> District State Court of Appeals
- Municipal Court Costs
- County Law Department
- Public Safety and Justice Services
- Medical Examiner
- County Prosecutor
- Law Library Resource Board
- Office of the Public Defender
- HHS Office of Re-Entry
- Cuyahoga Support Enforcement Agency

# LAW DEPARTMENT

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The Law Department was established by County Council under its authority in Article 3.09(2) of the County Charter approved in November 2009. The Law Department serves as the legal counsel to the County Executive and the County Council.

## Major Activities

- **Collective Bargaining**
- **Contract Review and Consultation**
- **Draft legislation**
- **Risk Management**



## 2016 Budget Discussion

The Law Department did not participate in the 10% budget reductions. The Department provides services to various County agencies which results in federal and state reimbursements through the County's indirect cost plan.

<b>County Investment</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>2017 Budget</b>
<b>General Fund</b>	\$1,852,200	\$2,558,695	\$2,360,016	\$2,405,169
<b>Total FTEs</b>	19	23	22	22

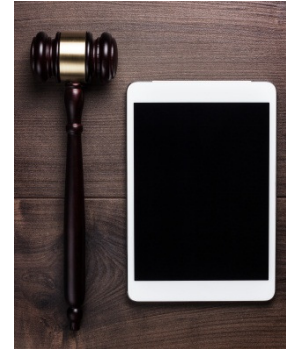
## For More Information

Department of Law Homepage - <http://legal.cuyahogacounty.us/>

Cuyahoga County Office of the Prosecutor - <http://prosecutor.cuyahogacounty.us/>

## CLERK OF COURTS

The Clerk of Courts performs all statutory duties relative to: the filing, preservation, retrieval and public dissemination of all applicable court documents and records pertaining to the Common Pleas Court's General and Domestic Relations Divisions and the Court of Appeals, Eighth Appellate District; collect, hold in trust and disburse monies paid therewith; in a secure, timely and cost effective manner.



### Major Activities

- Collects filings and court costs
- Maintain docket
- Issue summons
- Public records requests and customer service

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Civil Cases Filed	22,931	22,139	22,000
Domestic Cases Filed	5,016	5,009	5,000
Judgment Liens Filed	65,420	35,943	45,000
Criminal Cases Filed	12,236	10,614	11,000
Appeals Filed	1,600	1,546	1,600

### 2016 Budget Discussion

The Clerk of Courts ceased receiving funds from the Common Pleas Special Projects I special revenue fund at the start of 2016 because the fund's revenues have declined with the number of foreclosure filings. The Clerk of Courts budget reduction includes a decrease 2 FTEs and expense a decrease of \$41,000 per year in contracts.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$9,029,478	\$10,012,696	\$9,404,785	\$9,486,071
HHS Levy Fund	\$0	\$0	\$0	\$0
Special Revenue Fund	\$649,902	\$529,995	\$740,712	\$1,880,712
All Funds	\$9,679,380	\$10,542,691	\$10,145,497	\$11,366,783
Total FTEs	116	106	115	115

### For More Information

Cuyahoga County Clerk of Courts - <http://cpdocket.cp.cuyahogacounty.us/Search.aspx>

Cuyahoga County Common Pleas Court - <http://cp.cuyahogacounty.us/internet/index.aspx>

Court of Appeals Eighth Appellate District - <http://appeals.cuyahogacounty.us/>

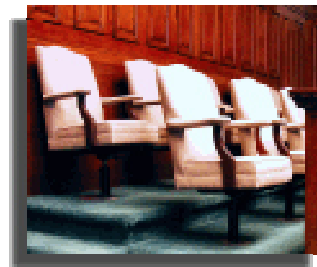
Cuyahoga County Domestic Relations Court - <http://domestic.cuyahogacounty.us/>

# COMMON PLEAS COURT

The mission of the Court is to provide a forum for the fair, impartial and timely resolution of civil and criminal cases.

## Major Activities

- The General Division has jurisdiction of civil and felony criminal cases; Domestic Relations, Juvenile, and Probate division reported separately
- Specialty dockets include Re-entry Court, Drug Court, Veterans Court, and Mental Health and Developmental Disabilities Court
- Adult Probation including a court psychiatric clinic and a laboratory
- Corrections Planning Board – coordinate community corrections
- Treatment Alternatives to Street Crime (TASC) – bridge between the treatment community and criminal justice system



Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Civil Cases Disposition	13,864	13,180	13,180
Criminal Dispositions	12,807	12,153	12,153
Arrestment to Pleas (Avg. Days)	87	91	91
Foreclosure Disposition	11,394	8,815	8,815

## 2016 Budget Discussion

The budget has General Fund reductions, applied by the Administration over the objections of the Court, that include \$200,000 for vacancies, \$2.4 million for contractual expenses, and a shift of \$1.1 million from General Fund to special revenue funds. The budget includes a \$490,000 General Fund increase for juror compensation.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund*	\$43,036,731	\$46,160,835	\$45,317,565	\$45,926,004
HHS Levy Fund	\$0	\$0	\$0	\$0
Special Revenue Fund	\$2,839,718	\$2,974,629	\$3,998,175	\$2,898,529
All Funds	\$45,845,657	\$48,656,783	\$48,858,981	\$48,360,214
Total FTEs	464	474	483	483

\* includes GF subsidy to TASC

## For More Information

Common Pleas General Division - <http://cp.cuyahogacounty.us/internet/index.aspx>

Court of Appeals Eighth Appellate District - <http://appeals.cuyahogacounty.us/>

Cuyahoga County Domestic Relations Court - <http://domestic.cuyahogacounty.us/>

Cuyahoga County Juvenile Court - <http://juvenile.cuyahogacounty.us/>

Cuyahoga County Probate Court - <http://probate.cuyahogacounty.us/>

Cuyahoga County Clerk of Courts - <http://coc.cuyahogacounty.us/>

# DOMESTIC RELATIONS COURT

The mission of the Cuyahoga County Domestic Relations Court is to help families restructure their lives by reaching compassionate and just resolutions to parenting and property disputes.

## Major Activities

- Annulments, Legal Separations, and Divorces
- Child Support
- Temporary Restraining Orders, Protection Orders
- Mediation
- Allocation and Modification of Parental Rights



Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Total Cases Available	9,726	9,159	9,500
Cases Disposed	7,817	7,394	7,500
Domestic Violence Action	1,087	995	1,050
New Motions & Requests for Actions Filed	12,765	12,179	12,500
Motions Disposed	11,380	9,346	9,500
Pro Se Litigation Filed (Domestic Violence)	741	699	750
Pro Se Litigation Filed (Divorce and Dissolution)	2,026	2,279	2,400
Pro Se Litigation (Post Decree Motions)	1,869	1,642	1,700
Child Support Actions Disposed	5,226	4,392	4,700

## 2016 Budget Discussion

The Domestic Relations Court did not participate in the 10% budget reductions. Rather, the Executive Recommended Budget and Council amendments each provided increases. The final budget has increases of approximately \$1.4 million in 2016 and \$1.8 million in 2017 compared with the original 2015 budget. The increases support salary adjustments, 9 additional FTEs in 2016 and 2 more in 2017, and expansion of mediation and interpretation services. Approximately \$5 million of the General Fund budget is eligible for Title IV-D reimbursement at the rate of 66%.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$7,626,761	\$8,657,268	\$9,416,117	\$9,844,878
HHS Levy Fund	\$0	\$0	\$0	\$0
Special Revenue Fund	\$6,226	\$4,034	\$9,889	\$9,889
All Funds	\$7,632,987	\$8,661,302	\$9,426,006	\$9,854,767
Total FTEs	80	86	94	98

## For More Information

Domestic Relations Court - <http://domestic.cuyahogacounty.us/>

Cuyahoga County Child Support Services - <http://cjfs.cuyahogacounty.us/en-US/home.aspx>

Cuyahoga County Clerk of Courts - <http://coc.cuyahogacounty.us/>

# JUVENILE COURT

## Mission/Description

To administer justice, rehabilitate juveniles, support and strengthen families, and promote public safety.

## Major Activities

- Court Services is responsible for all legal and clerking functions, information services, and other activities necessary to ensure that court hearing processes are executed in a timely, economical, and all-inclusive manner
- Probation Services assigns and supervises court-ordered youth to participate in special services directed through probation staff
- Detention Services administers the care of all juveniles in the secure detention continuum, including the Detention Center, Shelter Care, and Home Detention



Key Performance Measures	2014 Actual	2015 Actual	2016/17 Est.
Cases Filed – Delinquency/Unruly	7,295	5,141	5,200
Cases Filed – Custody	1,848	1,664	1,664
Cases Filed – Dependency/Neglect/Abuse	1,795	1,610	1,610
Case Filed – Support	680	755	755
Cases Filed – Parent Child Relationship	786	695	695
Cases Filed –Traffic	3,724	3,264	3,264
Unique Number of Youth in Detention Continuum (including all detention services)	1,912	1,738	1,738
ODYS Commitments	116	114	115
Youth in Private Placements	195	204	180

## 2016 Budget Discussion

The 2016 – 2017 budget includes transfers of nearly \$1.5 million per year from General Fund and HHS Levy to the Court’s special revenue funds. The budget includes annual reductions from the 2015 original budget of \$225,000 in detention facility overtime and \$850,000 in services (includes Tapestry System of Care, residential and in home treatment services). The budget includes additional revenues of \$1 million in 2016; approximately 90% of which is one-time collection of overdue court costs and fees and the balance ongoing revenue enhancements.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$34,191,168	\$34,570,814	\$35,077,322	\$35,605,600
HHS Levy Fund	\$15,520,899	\$18,796,429	\$18,465,080	\$19,532,723
Special Revenue Fund	\$3,455,259	\$1,020,249	\$4,814,235	\$3,749,564
All Funds	\$53,167,326	\$54,387,492	\$58,356,637	\$58,887,887
Total FTEs	505	475	479	479

## For More Information

Cuyahoga County Juvenile Court - <http://juvenile.cuyahogacounty.us/>

Cuyahoga County Children & Family Services - <http://cfs.cuyahogacounty.us/en-US/home.aspx>

# PROBATE COURT

The mission of Probate Court is to perform its judicial duties as required by the U.S. Constitution, Ohio Constitution, and laws of the United States and State of Ohio.

## Major Activities

- Marriages
- Estates
- Trusts
- Guardianships
- Minor Settlements
- Name Changes
- Adoptions



Key Performance Measures	2014 Actual	2015 Actual	2016/17 Est.
New Filings – All Cases	12,134	12,369	12,369
Terminations – All Cases	17,694	15,513	15,513
Adoption Filings	333	348	348
Psychiatric Filings	637	573	573
Estate and Trust Filings	6,915	7,508	7,508
Marriage License Issued	6,953	7,210	7,210
Guardianship – Minor	798	920	920
Guardianship - Incompetent	1,586	1,472	1,472

## 2016 Budget Discussion

The 2016 – 2017 budget shifts \$181,000 per year in expenses from the General Fund to the Court’s special revenue funds. The budget continues to include a \$201,000 transfer from the Court’s Indigent Guardianship Fund to the Department of Senior and Adult Services to support the assignment of guardians to adults and seniors in need.

County Investment	2014 Actual	2015 Estimate	2016 Budget	2017 Budget
General Fund	\$5,520,660	\$6,184,561	\$ 5,863,149	\$ 5,970,002
HHS Levy Fund	\$0	\$0	\$0	\$0
Special Revenue Fund	\$713,832	\$828,639	\$1,123,454	\$1,123,152
All Funds	\$6,234,492	\$7,013,200	\$6,986,603	\$7,093,154
Total FTEs	74	76	77	77

## For More Information

Probate Court - <http://probate.cuyahogacounty.us/>

Department of Senior and Adult Services - <http://dsas.cuyahogacounty.us/>



# 8<sup>th</sup> DISTRICT COURT OF APPEALS

The 8th District Court of Appeals of Ohio is empowered by the Ohio Constitution and State statute to decide appeals of trial court cases and original actions brought before it in a well-reasoned, expeditious, and just manner for the citizens of Cuyahoga County.

The Cuyahoga County Clerk of Courts is the Clerk for the 8<sup>th</sup> District Court of Appeals.



## Major Activities

- Hears appeals from Common Pleas court and municipal courts
- Cases are heard by a three-judge panel
- Ongoing jurisdiction for writs of habeas corpus and mandamus



Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Cases Pending January 1 <sup>st</sup>	826	881	901
New Cases Filed	1,485	1,437	--
Terminations (Dispositions)	1,425	1,419	1,400
No. of Opinions Issued	870	853	860
Avg. Days from Hearing to Release	35	41	40
Avg. No. of Opinions Released Per Judge	72	71	70

## 2016 Budget Discussion

The 2016 budget is lower than the 2015 actual expenditures because of a decreased estimate for space maintenance services (\$111,000) and for a one-time technology upgrade that allows for electronic filing (\$80,000). In addition, there is a General Fund reduction in 2016 from anticipated decreased expenditures in attorney license registration fees, training, and travel. The 2017 recommended budget restores the \$15,000 for these costs, but in the Court's Special Projects fund instead of the General Fund.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$764,190	\$878,418	\$706,640	\$706,640
Special Revenue Fund	\$69,339	\$23,651	\$0	\$15,000
All Funds	\$833,529	\$902,069	\$706,640	\$721,640
Total FTEs*	n/a	n/a	n/a	n/a

\*Personnel expenses are paid by the State of Ohio

## For More Information

8th District Court of Appeals - <http://appeals.cuyahogacounty.us/aboutus.htm>

Cuyahoga County Clerk of Courts - <http://coc.cuyahogacounty.us/>

Supreme Court of Ohio - <http://www.sconet.state.oh.us/>

# MEDICAL EXAMINER

The Cuyahoga County Medical Examiner’s Office is a public service agency responsible for the investigation of violent, suspicious and sudden and unexpected deaths and the provision of laboratory services. The agency is committed to the dignified and compassionate performance of these duties with impartiality and the highest professional levels of quality and timeliness in the service of the general public, medical and legal communities and the overall public health of the citizens of Cuyahoga County.



## Major Activities

- Regional Crime Lab open to all justice and law enforcement agencies in the County at no charge
- Parentage and Identification lab re-accredited by AABB and Toxicology lab re-accredited by ABFT
- New fingerprint lab accepting casework as of October 1, 2015
- Sexual Assault kit testing with turn-around times under 30 days
- Heroin Death Review Committee - third year completed

Key Performance Measures	2014 Actual	2015 Actual	2016-2017
Cases Reported	5,994	6,598	6,250
Cases Investigated	2,251	2,456	2,300
Autopsies – County	1,103	1,233	1,200
Autopsies – Out of County	217	240	225

## 2016 Budget Discussion

The Regional Crime Lab expanded in early 2015 and continues to focus on the growing heroin epidemic and the recent growth in Fentanyl-related and gun-related deaths. The 2016-17 budget includes an increase of \$532,176 per year to add seven FTEs in the Regional Crime Lab. The Regional Crime Lab receives \$250,000 per year from local governments with the \$4.2 million balance paid through a General Fund subsidy.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund*	\$8,274,471	\$9,793,068	\$9,594,971	\$9,667,097
HHS Levy Fund	\$0	\$0	\$0	\$0
Special Revenue Fund	\$3,578,198	\$5,079,303	\$5,299,812	\$5,353,401
All Funds	\$8,964,930	\$11,062,788	\$10,676,790	\$10,805,575
Total FTEs	79	89	94	94

\*includes subsidy to Regional Crime Lab

## For More Information

Medical Examiner <http://medicalexaminer.cuyahogacounty.us/>

# SHERIFF'S DEPARTMENT

As caretaker of the public's safety, the Sheriff's Office is dedicated to maintaining the respect and trust of the public served by resolutely enforcing the law and by committing to the efficient and effective delivery of safety services. As agents of the community, the Sheriff's Office strives to provide appropriate custodial care along with programs that support the physical, spiritual and constitutional needs of individuals committed to our custody with the objective of returning them to society better prepared for the future.

## Major Activities

- Operation of the County Jail
- Community Policing including Task Forces
- Courthouse and County Building Security
- Investigations



Key Performance Measures	2014 Actual	2015 Estimate	2016 Estimate
Average Daily Jail Population in the Jail	2,090	2,020	1,900
Capiases & Warrants Cleared	16,335	12,000	12,500
Sex Offender Registrations	5,116	5,642	5,500
New Arrest Records Processed	5,388	4,500	4,500
Re-arrest Records Processed	20,920	21,525	23,000
Concealed Carry Weapon (CCW) permits	2,766	3,221	4,212

## 2016 Budget Discussion

The General Fund target reduction was \$7 million of which \$5.6 million was achieved through a combination of revenue enhancements including \$4 million for a new phone card system for inmates to connect with their families and a pay-to-stay program generating \$200,000 along with program reductions in operating costs of \$1.4 million. These reductions include reductions in the Local Incarceration Project, decreasing the Environmental Crimes Task Force, lowering overtime expenses for couriers, and the Heroin Task Force program, and a strategic review of medical expenses with a goal of finding cost savings. The Health & Human Services Levy (HHS) Fund provides for mental health services to inmates in the Euclid and county jails consisting of a subsidy of \$1.8 million. The General Fund subsidy is \$1.387 million in 2016 and \$1.382 in 2017 for the Euclid Jail.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$86,348,619	\$99,418,341	\$86,856,444	\$86,022,510
HHS Levy Fund	\$0	\$0	\$1,767,716	\$1,767,787
GF/HHS Subsidy	\$2,643,366	\$1,011,933	\$3,154,694	\$3,149,292
All Funds	\$96,225,061	\$106,295,500	\$101,357,671	\$100,734,496
Total FTEs	1,165	1,246	1,215	1,211

## For More Information

Sheriff - <http://sheriff.cuyahogacounty.us/>

# OFFICE OF THE PROSECUTOR

The mission of the Cuyahoga County Prosecuting Attorney is to make Cuyahoga County a thriving and safer place to live, work, and conduct business by prosecuting, on behalf of the state, all complaints, suits, and controversies in which the state is a party in the probate court, court of common pleas, and court of appeals. The Prosecuting Attorney performs these duties respectful of the solemn responsibilities associated with the power of this Office, and mindful that justice must be aggressively pursued, blindly applied, and equal by all measures.

## Major Activities

- Targeting the most serious and repeat offenders
- Restoring public confidence in and reforming the criminal justice system
- Creating the Cuyahoga County Sexual Assault Kit Task Force
- \$2.2 Million investment in the targeted blight demolition project with the City of Cleveland
- Partnership with Juvenile Court to increase access to diversion programs for Cleveland youth



Key Performance Measures	2014 Actual	2015 Actual	2016/17 Est.
Adult Criminal Cases Opened	11,965	10,476	9,600
Adult Criminal Cases Closed	11,620	10,719	9,900
% of Felony 4/5 Defendants Entering Alt. Disposition	20%	21%	22%
Juvenile Complaints Filed	5,992	5,536	5,500
Juveniles Referred to Alternative Disposition	174	2,028	2,100
Criminal Non-Support Collections	\$3,096,219	\$3,245,771	\$3,465,402
Tax Foreclosure Cases Filed	2,222	2,253	2,253

## 2016 Budget Discussion

The Prosecutor is committed to improving the indictment process that will reduce the time jailed defendants spend waiting for indictment, thereby reducing the overall jail stay and associated costs of housing and supervision which is estimated to be at least \$1.4 million. The Prosecutor is providing an additional \$1.0 million to the County from its Delinquent Real Estate Tax Collection (DTAC) Fund for new targeted demolition projects and \$100,000 to the Sheriff's Office for body cameras. The budget includes nine FTEs to continue the Sexual Assault Kit Initiative through first quarter of 2017: these staff are investigating and prosecuting cases resulting from clearing the backlog of untested rape kits.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$27,580,524	\$30,952,480	\$30,739,772	\$31,011,772
HHS Levy Fund	\$0	\$0	\$0	\$0
Special Revenue Fund	\$2,557,437	\$4,664,863	\$3,135,917	\$3,168,392
All Funds	\$30,137,961	\$35,617,343	\$33,875,689	\$34,180,164
Total FTEs	347	366	378	371

## For More Information

Cuyahoga County Office of the Prosecutor - <http://prosecutor.cuyahogacounty.us/>  
 Common Pleas Court - <http://cp.cuyahogacounty.us/internet/index.aspx>

## OFFICE OF THE PUBLIC DEFENDER

The attorneys of the Office of the Public Defender are both skilled and committed to do all they can to assist clients in the successful defense of your case. The Office of the Public Defender is an independent agency that truly believes in the zealous representation of clients.

### Major Activities

- Provide criminal defense legal representation
- Felony, Juvenile, Municipal, and Appellate divisions
- Social Workers/Mitigation



Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Intake Felony Cases	5,204	4,773	4,868
Intake Juvenile Cases	4,971	5,455	5,564
Intake Appellate Cases	167	171	174
Felony Case Disposal	5,147	5,682	5,795
Juvenile Case Disposal	4,990	6,084	6,205
Felony Pre-indictments	2,475	3,907	3,985

### 2016 Budget Discussion

The 2016 – 2017 General Fund budget anticipates an additional \$740,000 per year in revenue resulting from the increase in the reimbursement from the Ohio Public Defender from 40% to 48% for most cases effective July 1, 2015. The 2016 budget includes an additional \$122,418 provided by Council to hire an additional attorney and paralegal.

County Investment	2014 Actual	2015 Estimate	2016 Budget	2017 Budget
General Fund	\$8,801,380	\$9,135,430	\$9,489,176	\$9,515,557
HHS Levy Fund	\$0	\$0	\$0	\$0
Special Revenue Fund	\$2,046,461	\$2,112,482	\$2,241,349	\$2,280,716
All Funds	\$10,847,841	\$11,247,912	\$11,730,525	\$11,796,273
Total FTEs	99	104	104	104

### For More Information

Office of the Public Defender - <http://publicdefender.cuyahogacounty.us/>

Office of the Prosecutor - <http://prosecutor.cuyahogacounty.us/>

Court of Common Pleas - <http://cp.cuyahogacounty.us/internet/index.aspx>

Cleveland Municipal Court - <http://clevelandmunicipalcourt.org/home>

Court of Appeals Eighth Appellate District - <http://appeals.cuyahogacounty.us/>

# COUNTY LAW LIBRARY RESOURCES BOARD

The mission of the Law Library Resources Board is to provide timely, cost-effective access to legal information resources, as well as to research services, to support the practice of law and administration of justice in Cuyahoga County.



## Major Activities

- Offers extensive legal reference materials as well as reference and research assistance to the courts and public
- Offers print and electronic circulation of legal materials

Key Performance Measures	2014 Actual	2015 Actual	2016/17 Est.
Membership Officials	1,200	1,200	1,200
Circulation Transactions	3,392	2,381	2,390
Reference Transactions	6,780	6,327	6,330
Patron Service Hours	919	855	860
E-book Circulations	NA	274	300

## 2016 Budget Discussion

The 2016 – 2017 budget has no significant changes; it continues to fund three employees, subscriptions to legal research materials and nominal administration expenses.

County Investment	2014 Actual	2015 Estimate	2016 Budget	2017 Budget
General Fund	\$0	\$0	\$0	\$0
HHS Levy Fund	\$0	\$0	\$0	\$0
Special Revenue Fund	\$532,205	\$553,461	\$575,564	\$581,049
All Funds	\$532,205	\$553,461	\$575,564	\$581,049
Total FTEs	3	3	3	3

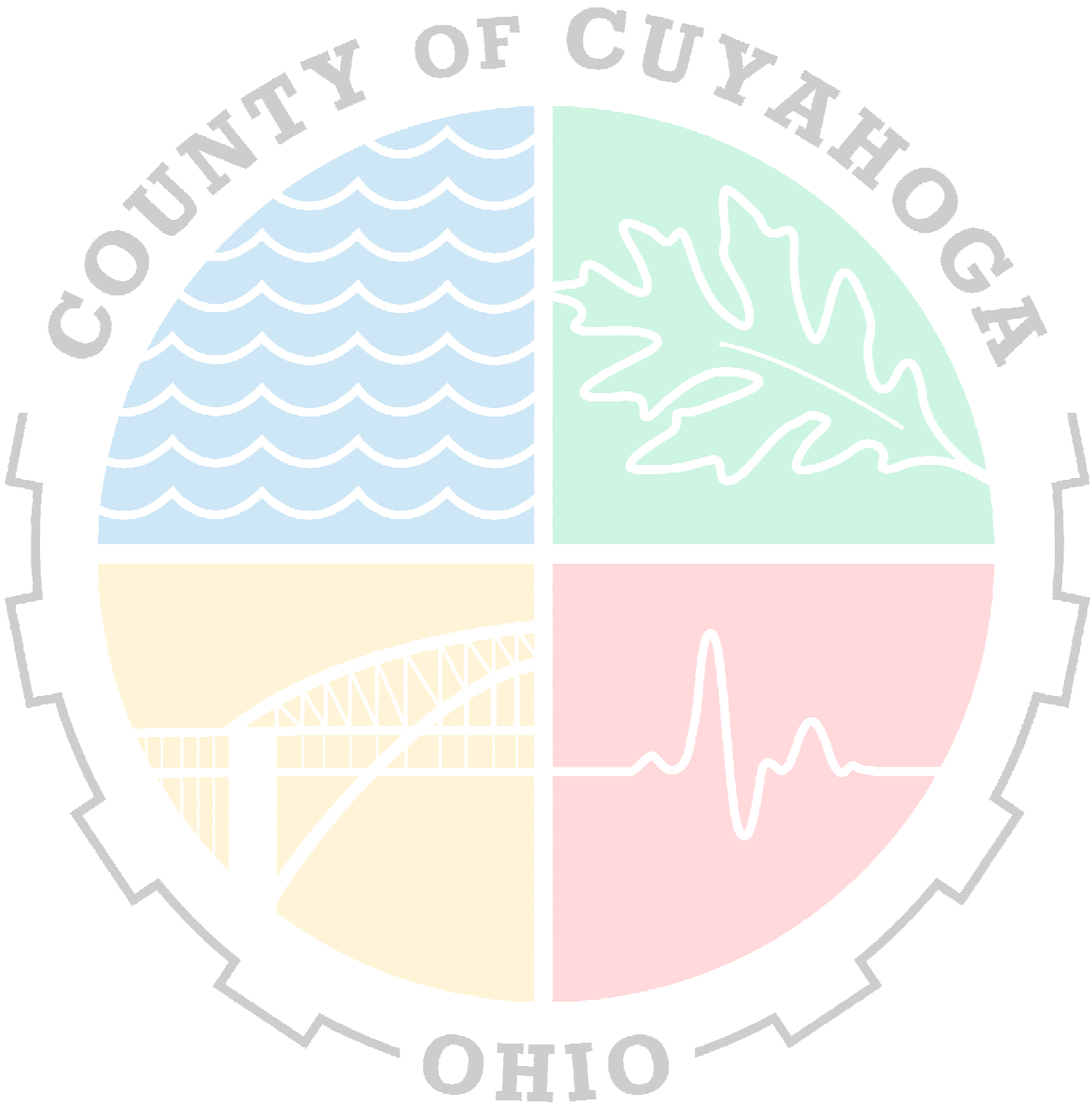
## For More Information

Cuyahoga County Law Library - <http://cuyahogacounty.us/en-US/cleveland-law-library.aspx>

The Cleveland Law Library - <http://clevelandlawlibrary.org/>

**PROGRAM AND DEPARTEMENTAL BUDGETS:**

**DEVELOPMENT**

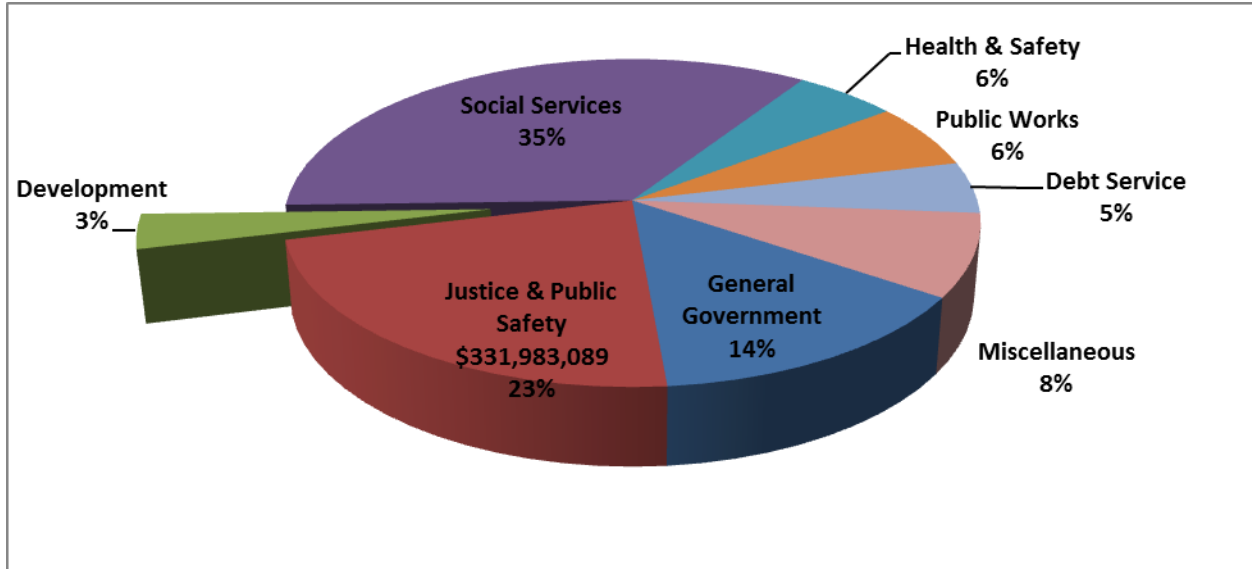




## Development

2016 All Funds Budget	2017 All Funds Budget
<b>\$49,590,009</b>	<b>\$22,083,476</b>

**2016 All Funds Expenditure Budget by Program**



**Development** includes the following agencies, departments, and programs:

- Department of Development
- Information Technology - GIS
- NOACA
- County Planning Commission
- Soil & water Conservation District
- Office of Regional Collaboration
- Office of Sustainability

# DEPARTMENT OF DEVELOPMENT

To improve the County’s global competitiveness through economic growth and ensure that Cuyahoga County is a vibrant, healthy, and welcoming place.

## Major Activities

- **Property Demolition Program to eliminate blight of abandoned and condemned structures.**
- **Community and economic development loans that promote, support and/or increase employment in the county.**
- **Community Development Block Grant Program provides federal funding in targeted areas for property improvements and housing.**



Key Performance Measures	2014 Actual	2015 Estimate	2016 Estimate
Jobs Created	1,194	300	630
Jobs Retained	1,088	2,314	683
Dollars (millions) Invested	\$10,696	\$9,018	\$9,618
Dollars (millions) Leveraged	\$58,554	\$50,479	\$125,019
Dollars/Job Created	\$9,618	\$125,019	\$15,266

## 2016 Budget Discussion

The Department is funded by a combination of General Fund dollars (\$2.2 million), Revolving Loan Fund (\$0.6 million), Job Creation Fund (\$10.4 million), Casino Tax Revenue Fund (\$6.3 million) and the Property Demolition Fund (26 million). The 2017 budget is reduced from 2016 resulting from elimination of the Property Demolition Fund budget. Additionally the department receives an annual grant allocation from the United States Department of Housing and Urban Development (HUD) in the form of Community Development Block Grant funding in the amount of approximately \$3 million. The 2016 subsidy is support of the Property Demolition Fund and the 2017 subsidy is to support the Job Creation Fund.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$2,417,201	\$1,925,844	\$2,224,679	\$2,245,017
All Funds	\$18,008,166	\$4,536,318	\$45,474,098	\$18,141,120
GF/HHS Subsidy	\$0	\$0	\$16,000,000	\$5,500,000
Total FTEs	10	10	13	11

## For More Information

Department of Development - <http://development.cuyahogacounty.us/>

## REGIONAL COLLABORATION

The Department of Regional Collaboration is a service and relationship-oriented organization that seeks to build and strengthen federal, state, and local government relationships, encourage economic development, assist in promoting public safety policy, and expedite a shared services county structure in which regional resources are leveraged for greater community prosperity.



### Major Activities

- Foster positive collaborative relationships with governmental and community partners
- Facilitate and advance specific collaborative projects in the region
- Promote economic growth of the region through collaboration
- Research and advocate for new methods of regionalization

Key Performance Measures	2014 Actual	2015 Actual	2016/17 Est.
Shared Services Contracts Goal of Nearly 1000	NA	Ongoing – 500+	1000
Fully Meet the State Requirement for Regionalized Dispatch Centers	NA	Ongoing – Approx. 33	100% compliance – 4
Explore and Study Regionalized Fire/EMS	NA	Ongoing – 3 meetings	40-50% complete – 4 meetings
Convene the BREAC on a Quarterly Basis in Conjunction with Dept. of Development	NA	Ongoing -- NA	4 meetings/year
Conduct Outreach with County Executive to Local Businesses and Developments	NA	Ongoing – 150+	20+

### 2016 Budget Discussion

The Regional Collaboration budget primarily funds staff. The 2016/2017 budget reduced the FTEs from 2.5 in 2015 to 2.0 by eliminating a part-time position that had been vacant since 2014.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$ 151,653	\$ 261,189	\$ 264,232	\$ 270,016
HHS Levy Fund	\$ -	\$ -	\$ -	\$ -
Special Revenue Fund	\$ -	\$ -	\$ -	\$ -
All Funds	\$ 151,653	\$ 261,189	\$ 264,232	\$ 270,016
Total FTEs	2	2	2	2

### For More Information

Regional Collaboration - <http://regionalcollaboration.cuyahogacounty.us/>

# CUYAHOGA COUNTY PLANNING COMMISSION

To inform and provide services in support of the short and long term comprehensive planning, quality of life, environment, and economic development of Cuyahoga County and its cities, villages and townships.

## Major Activities

- Land Use Analysis
- Zoning Analysis
- Development Services
- Transportation Infrastructure Planning Services



Key Performance Measures	2014 Actual	2015 Estimate	2016 Estimate
Complete Technical Assistance Plans	2	2	2
Complete Regional Partnership Plans	3	3	3
Complete CCPC Directed Studies/Plans	2	2	2
Complete Community Master Plans	2	2	2

## 2016 Budget Discussion

The General Fund subsidy decreased by \$116,846 each year due to anticipated revenues from a combination of the Ohio Public Works Commission and from municipalities related to community planning. The County Council restored \$70,000 of the subsidy.

County Investment	2014 Actual	2015 Estimate	2016 Budget	2017 Budget
All Funds	\$1,355,885	\$1,590,239	\$1,399,650	\$1,415,836
General Fund Subsidy	\$1,058,683	\$1,226,542	\$1,246,257	\$1,142,500
Total FTEs	16	17	17	17

## For More Information

Cuyahoga County Planning Commission - <http://planning.co.cuyahoga.oh.us/>

# SOIL AND WATER CONSERVATION DISTRICT

The mission of the Soil and Water Conservation District (SWCD) is to promote conservation of land and aquatic resources in a developed environment through stewardship, education, and technical assistance.



## Major Activities

- Environmental Educational Outreach
- Storm Water Pollution Prevention Services
- Watershed Management

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
<b>Storm Water Pollution Prevention Program</b>			
Storm Water Pollution Prevention Plans reviewed for proposed projects	170	293	250
Comprehensive Field Reviews with written Technical Advisory Reports	1,195	1,870	1,600
Field reviews & reports-post construction (Long term	430	492	630
Landowner assistance-site visits for erosion, drainage, soils, etc.	99	50	50
<b>Public Involvement &amp; Education</b>			
Workshops/training sessions conducted	67	5	5
Number of public involvement programs/events developed	68	10	10
Community /education/presentations conducted	-	200	200
<b>Total Participants</b>			
Reached in outreach efforts (print, education, workshops)	73,902	70,277	67,704

## 2016 Budget Discussion

The recommended budget continues the \$75,000 General Fund subsidy, which is matched by the State Department of Agriculture. The SWCD may pursue grant or other funding opportunities to support individual projects.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$75,000	\$75,000	\$75,000	\$75,000
HHS Levy Fund	-	-	-	-
Special Revenue Fund	\$627,624	\$728,658	\$767,003	\$782,747
All Funds	\$702,624	\$803,658	\$842,003	\$857,747
Total FTEs	8	9	11	11

## For More Information

Cuyahoga Soil and Water Conservation District - <http://www.cuyahogawcd.org/>

## DEPARTMENT OF SUSTAINABILITY

The Department of Sustainability was established by ordinance October 28, 2014 (O2014-0023) and began operations in 2015. The Department’s responsibilities are to coordinate and collaborate within County government to promote sustainable business practices, efficiency, and avoid redundancy in County operations. Additionally, the Department collaborates with entities outside Cuyahoga County government, promotes economic development for businesses with sustainable business practices, educates the public, and advises the Executive and Council.

### Major Activities

- Establish clean energy financing program
- Create model sustainability codes
- Develop bike share program with local partners



Key Performance Measures	2014 Actual	2015 Actual	2016/17 Est.
Clean Energy Hub \$5 Million in Investments by 2016	NA	On track	\$5 million by 2016
Bike Share 50% Installed by June 2016 100% Installed by July 2017	NA	On track	Completed by 2017
Model Sustainability Codes Substance of Best Practices Completed by February 2016 Marketing Phase by May 2016	NA	On track	Completed by 2016

### 2016 Budget Discussion

The Department of Sustainability did not participate in the 10% budget reductions. The 2016 budget reflects an increase of \$48,582 over the 2015 budget to cover the Department’s first full year of operations and the transfer of \$20,000 in contracts from the Executive’s Office budget for biking and food policy. There are also grant-funded projects, totaling \$446,567, outside the operating budget.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	NA	\$207,620	\$268,582	\$273,511
HHS Levy Fund	NA	\$0	\$0	\$0
Special Revenue Fund	NA	\$0	\$0	\$0
All Funds	NA	\$207,620	\$268,582	\$273,511
Total FTEs	NA	2	2	2

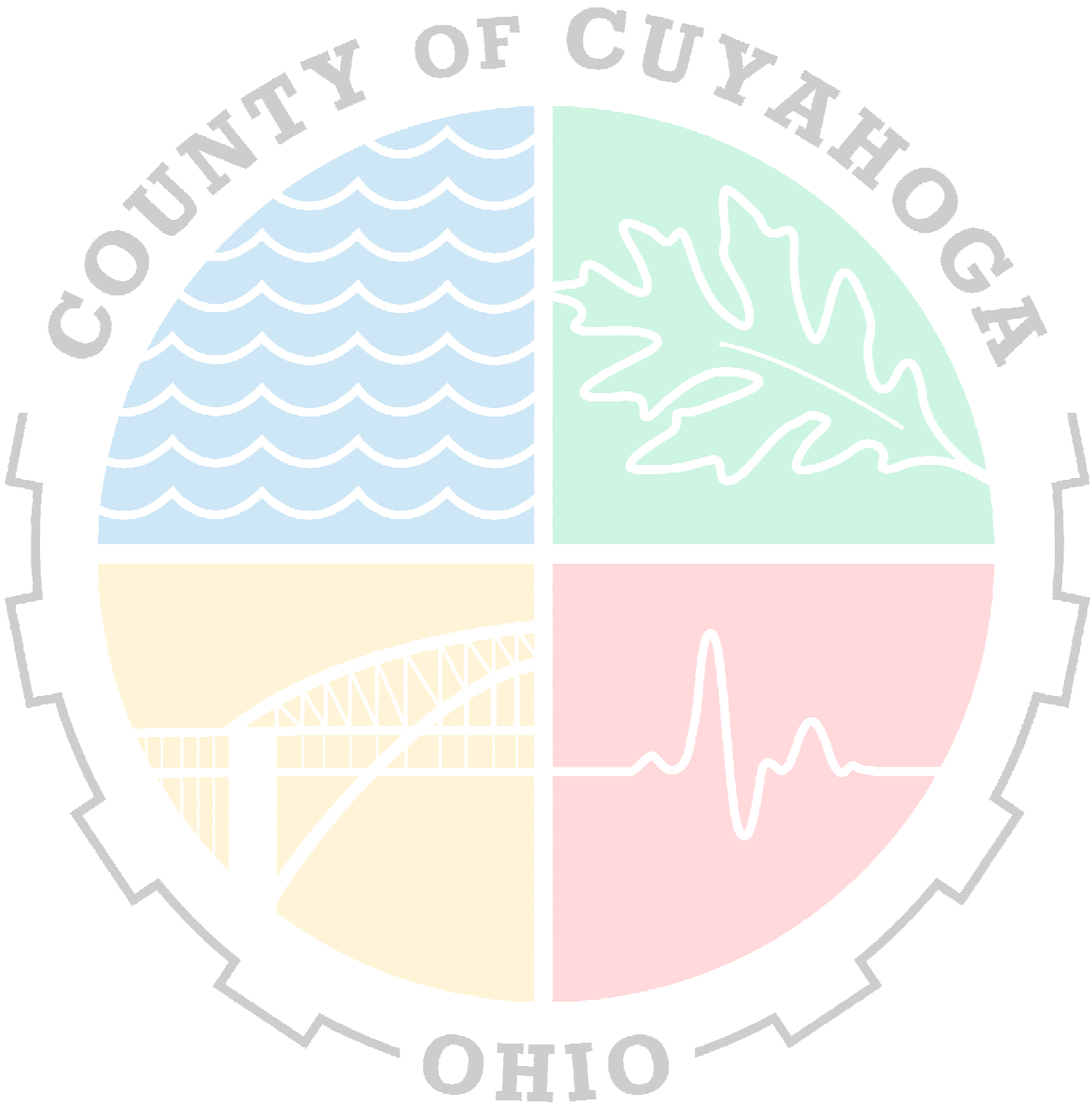
### For More Information

Cuyahoga County Department of Sustainability – (website under development)

Cuyahoga County – Clean Energy Financing Hub - <http://executive.cuyahogacounty.us/en-US/Clean-Energy-Financing-Hub.aspx>

**PROGRAM AND DEPARTEMENTAL BUDGETS:**

**PUBLIC WORKS**

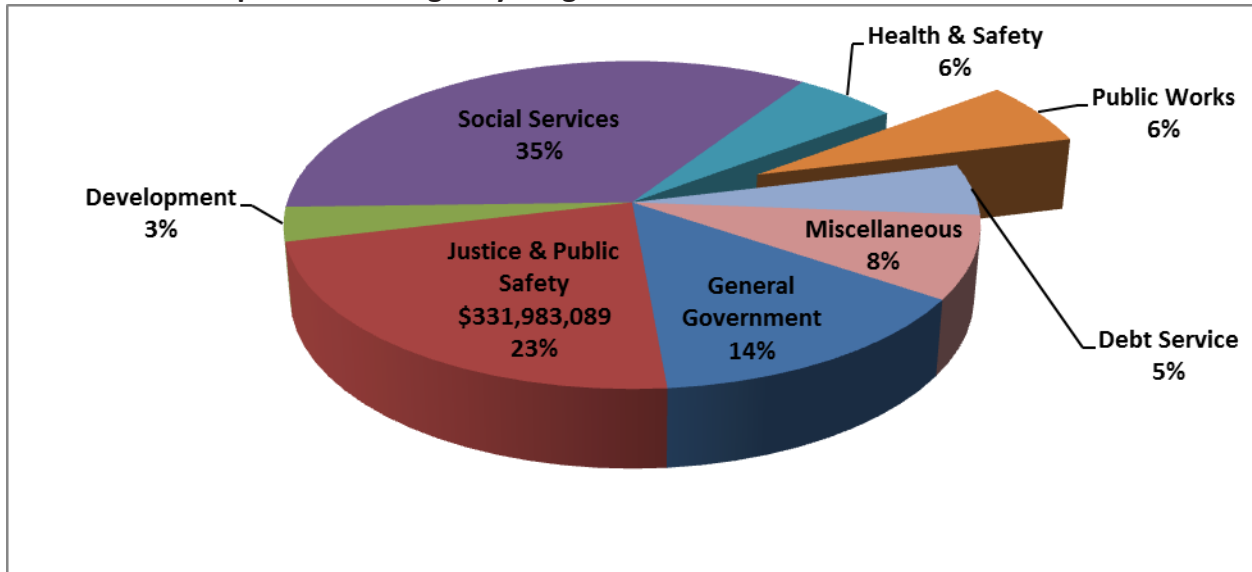




## Public Works

2016 All Funds Budget	2017 All Funds Budget
\$93,975,118	\$84,967,851

**2016 All Funds Expenditure Budget by Program**



**Public Works** includes the following agencies, departments, and programs:

- Department of Public Works – Facilities Management
- Department of Public Works – County Road and Bridge
- Department of Public Works – Sanitary Engineer
- Department of Public Works – County Airport
- Solid Waste Management District

## PUBLIC WORKS – ROAD AND BRIDGE

The Cuyahoga County Department of Public Works is dedicated to providing a safe, efficient, and economical infrastructure system for residents, employees, businesses, and visitors of Cuyahoga County.

### Major Activities

- Improve the County’s roadways, bridges, culverts and other structures through the effective and economic utilization of human and fiscal resources



Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Federally Funded Road Projects Started	3	3	1
Federally Funded Bridge Projects Started	0	3	1
County Administered/Funded Projects Started	7	8	14
Municipally Administered/County Supported Projects	6	5	5
Bridge Inspection – Lineal Square Footage (MMs)	3.04	3.1	3.00
Bridge Inspection/Maintenance Expenditures	\$390,890	\$617,522	\$500,000

### 2016 Budget Discussion

Because the Road and Bridge function’s funding source of motor vehicle license fees is self-sustaining, no reduction was applied to its budget. Please see the capital improvement plan section of this book for a list of all projects programmed for 2016-2017.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	-	-	-	-
HHS Levy Fund	-	-	-	-
Special Revenue Fund	\$55,343,274	\$42,138,629	\$45,174,503	45,320,485
All Funds	\$55,343,274	\$42,138,629	\$45,174,503	45,320,485
Total FTEs	126	120	136	136

### For More Information

Public Works Design & Construction - <http://publicworks.cuyahogacounty.us/en-US/Design-Construction.aspx>

## DEPARTMENT OF PUBLIC WORKS - FACILITIES MANAGEMENT

The mission of the Facilities Management division is to provide timely building maintenance and quality support services to all County facilities and to ensure a safe and well maintained workplace for County agencies, its employees and customers, and the general public.



### Major Activities

- **County Building Maintenance**
- **Manage Leased Space**
- **Professional Project Management**
- **Environmental Services**
- **Maintenance of County Vehicles**
- **Parking Management**
- **Countywide Mail Delivery**
- **Printing & Reproduction Services**
- **Preservation of County Historical & Vital Statistic Records**

Key Performance Measures	2014 Actual	2015 Estimate	2016 Estimate
Electricity Consumption (KW hours)	68,906,643	65,000,000	64,000,000
Overtime Costs	\$1,334,103	\$1,088,307	\$500,000

### 2016 Budget Discussion

The 2016-2017 budget is approximately \$8 million higher than the previous year due to the inclusion of \$11 million in capital improvement projects; prior to 2015, these obligations were recorded in a non-operating document.

Effective in 2016, the Facilities budget no longer includes the County's Kennel (please see Kennel Section), which is reflected in the decrease of the Special Revenue Fund budget. In order to achieve the requested 10% reduction, Facilities reduced contracts, commodities, and overtime expenses in various divisions.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$2,165,154	\$2,169,234	\$13,391,216	\$14,098,395
HHS Levy Fund	-	-	-	-
Special Revenue Fund	\$46,782,231	\$48,568,134	\$43,802,299	\$44,251,606
All Funds	\$48,947,385	\$50,737,368	\$57,193,515	\$58,349,999
Total FTEs	288	296	295	295

**For More Information** – <http://publicworks.cuyahogacounty.us/en-US/FacilitiesManagement.aspx>

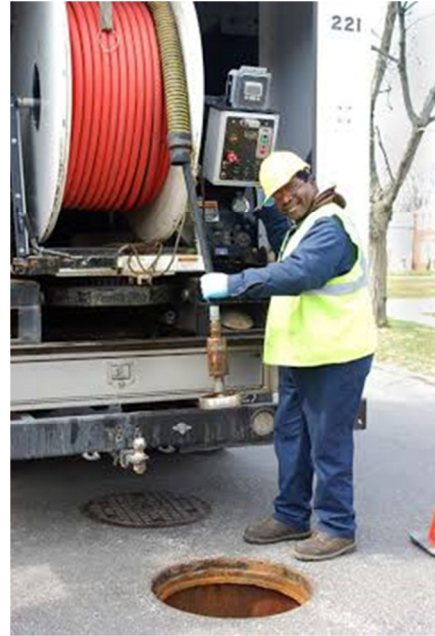
## PUBLIC WORKS – SANITARY ENGINEER

### Mission/Description

To provide and maintain a safe and efficient regional infrastructure system for residents, employees, businesses, and visitors through innovative solutions, high quality workmanship, and superior customer service.

### Major Activities

- Maintain sanitary and storm sewer lines for townships and several municipalities in Cuyahoga County
- Maintain, update and improve the Sewer Design standards for the County
- Provide technical support related to the engineering of sanitary sewers to other divisions and member communities



Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Number of Sewer Line Feet Televised	1,134,926	978,218	1,100,000
High Pressure Cleaning of Sewers (Linear Feet)	1,022,189	1,205,530	1,250,000

### 2016 Budget Discussion

The Sanitary Engineer Department is 100% self-supporting with healthy cash reserves of \$33 million, so the budget did not receive a reduction. The Sanitary division is working on expanding its sewer maintenance programs to more municipalities county-wide.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	-	-	-	-
HHS Levy Fund	-	-	-	-
Special Revenue Fund	\$37,064,346	\$40,443,545	\$42,298,628	\$33,423,212
All Funds	\$37,064,346	\$40,443,545	\$42,298,628	\$33,423,212
Total FTEs	117	124	120	120

### For More Information

Sanitary Design - <http://publicworks.cuyahogacounty.us/en-US/sanitary-design-standards.aspx>  
 Cuyahoga County Department of Public Works - <http://publicworks.cuyahogacounty.us/en-US/Design-Construction.aspx>

## COUNTY AIRPORT

The Cuyahoga County Department of Public Works is dedicated to providing a safe, efficient, and economical infrastructure system for residents, employees, businesses, and visitors of Cuyahoga County.



### Major Activities

- One Full Service (FBO)
- FAA Air Traffic Control Contract Tower
- A Full Instrument Landing System and High Intensity Lighting
- 24-Hour Security Patrol
- Aircraft Crash and Fire Rescue Service
- Aircraft Rental, Charter or Taxi
- Flight Training
- Avionics Services

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Traffic Count	29,097	28,837	30,000

### 2016 Budget Discussion

The airport was not subjected to the 10% reduction request from the Executive due to Federal safety requirements. The subsidy for 2016 is projected to be higher than 2015 because of the anticipated purchase of a suppression fire truck at \$125,000 and the replacement staffing, including the airport manager.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	-	\$326,476	\$771,900	\$655,916
HHS Levy Fund	-	-	-	-
Special Revenue Fund	\$1,364,493	\$844,232	\$942,964	\$942,964
All Funds	\$1,364,493	\$1,170,708	\$1,714,864	\$1,598,880
Total FTEs	6	5	7	7

### For More Information

County Airport - <http://publicworks.cuyahogacounty.us/en-US/County-Airport.aspx>

Department of Public Works - <http://publicworks.cuyahogacounty.us/>

Federal Aviation Administration - <http://www.faa.gov/airports/>

# SOLID WASTE MANAGEMENT DISTRICT

The Cuyahoga County Solid Waste Management District is a public agency working to advance environmentally-sustainable and economical solid waste management practices within the communities, institutions, and businesses of Cuyahoga County.



## Major Activities

- **Composting and Recycling Seminars**
- **Community Outreach and Education**
- **Special Recycling Programs**
- **Local Government Contracting Assistance**
- **Business Recycling Assistance and Workshops**

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
'Special Waste' Recycled (Tons)	791	967.97	1100
Residents Served by District Outreach	372,180	340,333	420,000
Residents Reached Through Recycling Presentations	5,842	5,592	7,500
Brochures Distributed	14,306	17,262	15,000
Communities Served	59	59	59
Combined Recycling Rate for Cuyahoga County	51%	51.99%	53%
Health Department Solid Waste Facility Inspections	248	258	250

## 2016 Budget Discussion

In 2016, the Solid Waste Management District will begin work on its Plan Update for 2017. The Plan Update will include a 5-year operating budget and funding mechanism to implement Solid Waste District programs and services. The District will also work with the Ohio Environmental Protection Agency (EPA) to assist with an orphaned landfill located on Harvard Road in Cleveland. A new branding campaign is also in the works, with resources being used for advertising and education, in efforts to increase recycling efforts.

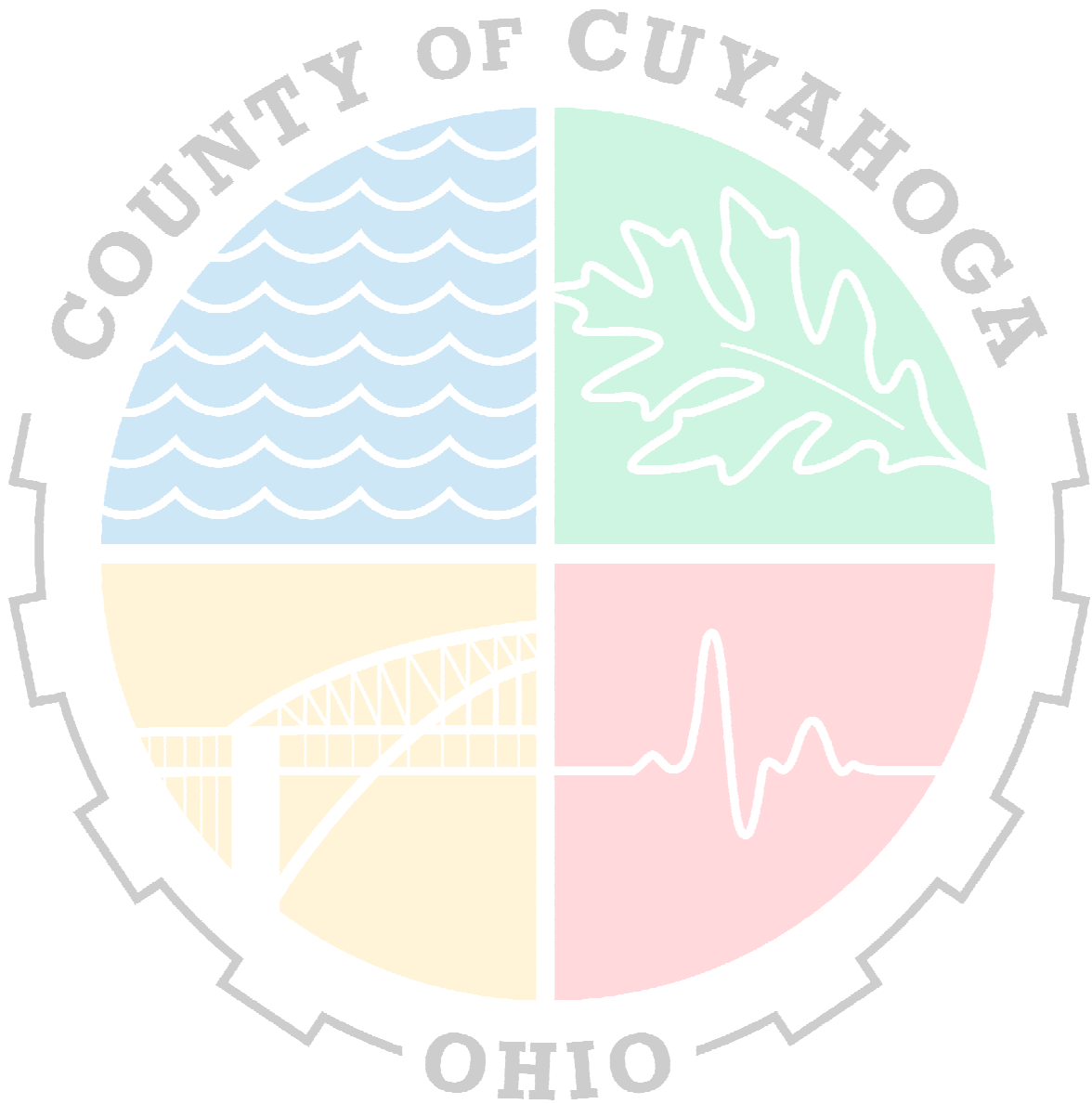
County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	-	-	-	-
HHS Levy Fund	-	-	-	-
Special Revenue Fund	\$1,869,295	\$2,167,396	\$2,522,283	\$2,351,077
All Funds	\$1,869,295	\$2,167,396	\$2,522,283	\$2,351,077
Total FTEs	6	6	6	6

## For More Information –

Solid Waste Management District Homepage - <http://cuyahogaswd.org/en-US/home.aspx>

**PROGRAM AND DEPARTEMENTAL BUDGETS:**

**GENERAL GOVERNMENT**

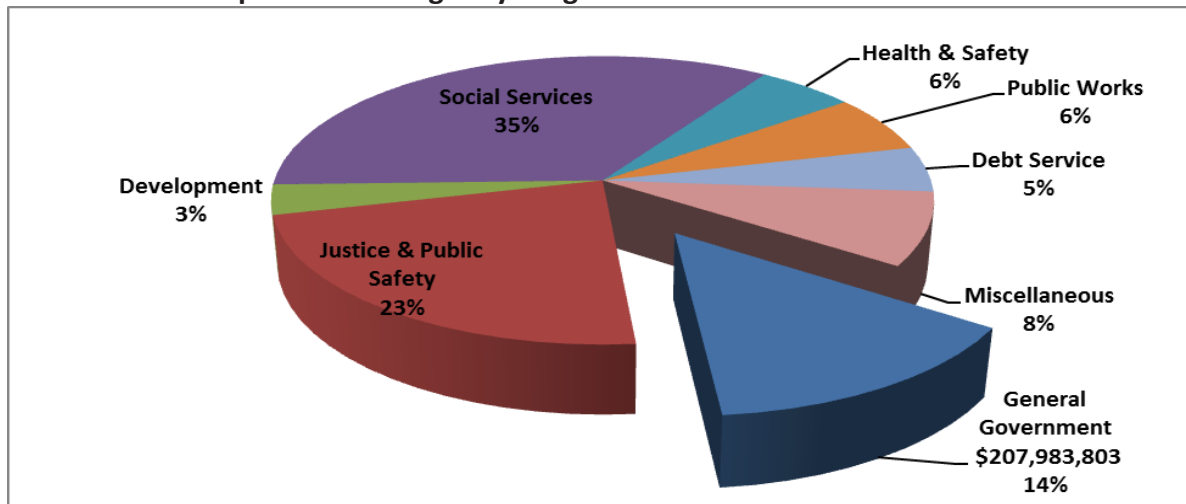




## General Government

2016 All Funds Budget	2017 All Funds Budget
<b>\$207,983,803</b>	<b>\$196,875,400</b>

### 2016 All Funds Expenditure Budget by Program



**General Government** includes the following agencies, departments, and programs:

- Office of the County Executive
- Department of Communications
- Human Resources
- Employee Health and Wellness
- County Council
- Inspector General
- Internal Audit
- Personnel Review Commission
- Board of Revision
- Debarment Review Board
- Fiscal Office
- Treasury
- Public Works – Facilities Management
- Statutory Expenditures
- Board of Elections
- Information Technology
- County Headquarters
- Innovation and Performance
- Sheriff’s Office – Building Security

# CUYAHOGA COUNTY EXECUTIVE

It's time to build one Cuyahoga County, united towards building a trustworthy county government that strengthens our economy and delivers excellent services with unparalleled efficiency.



## Major Activities

- Chief administrative officer responsible for supervision of County operations
- Appointment authority of County directors and members of boards and commissions
- Advocate of County interests and promoter of cooperation and collaboration with other political subdivisions

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Jobs Created	1,194	300	630
Work Participation Rate – Two Parent	33.63%	36.06%	90%
Shared Services Contracts Goal of Nearly 1000	NA	Ongoing	1,000
Creation of Countywide Innovation Plan	NA	NA	100% complete

## 2016 Budget Discussion

The Executive's office met its 2016-2017 budget reduction by eliminating the vacant Deputy Chief of Operations position and by lowering the amount for consulting contracts.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$1,412,273	\$1,085,950	\$1,091,174	\$1,105,784
HHS Levy Fund	-	-	-	-
Special Revenue Fund	-	-	-	-
All Funds	\$1,412,273	\$1,085,950	\$1,091,174	\$1,105,784
Total FTEs	9	8	8	8

## For More Information

<http://executive.cuyahogacounty.us/>

# CUYAHOGA COUNTY COUNCIL

The Cuyahoga County Council is an eleven member body elected by residents of each council district. The Council makes policy decisions for the effective functioning of County government, and is a link between government agencies and citizens. It has legislative and taxing authority for the County, and is a co-equal branch of the County government with the Executive. The Council is working on increasing communication with their constituents through monthly newsletters from council members.



## Major Activities

- **Policy Decision-Making**
- **Legislative Authority**
- **Taxing Authority**

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Number of Visits to the Council’s Homepage	37,852	148,200	163,000
Number of Visits to the Live Streaming Video	4,017	11,400	12,500

## 2016 Budget Discussion

The 2016 budget increased 10.5% from 2015 as a result of increased personnel costs for non-elected staff. As part of the County’s 10% reduction goal, Council reduced \$121,015 from contracts, \$21,672, from other operating, and \$4,889 from personnel for 2016. In 2017 similar reductions were proposed with \$129,015 in contracts, \$16,847 in other operating, and \$11,479 in personnel costs.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$1,646,358	\$1,656,336	\$1,830,403	\$1,855,256
HHS Levy Fund	-	-	-	-
All Funds	\$1,646,358	\$1,656,336	\$1,830,403	\$1,855,256
Total FTEs	19	20	20	20

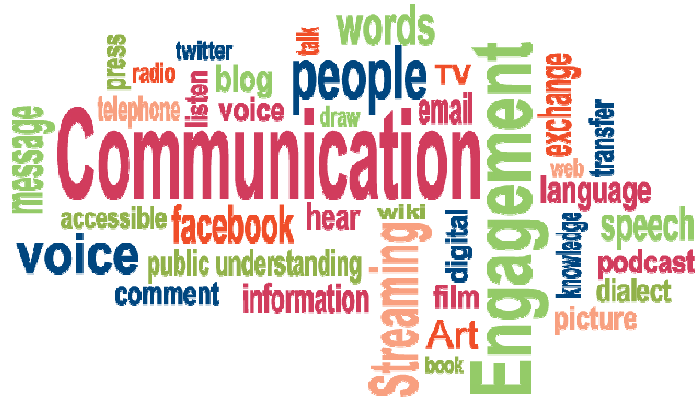
## For More Information

Cuyahoga County Council - <http://council.cuyahogacounty.us/>

Cuyahoga County Code - <http://code.cuyahogacounty.us/>

# COMMUNICATIONS

The mission of the Department of Communications is to manage an efficient, coordinated approach to external communications with the public, most frequently the news media, and to conduct internal communications with county employees.



### Major Activities

- Public Records Requests
- Daily News Blasts
- Monthly Employee Spotlight
- County Press Releases

Key Performance Measures	2014 Actual	2015 Estimate	2016 Estimate
Growth in Twitter Followers (monthly)	202.25	173.8	250
Growth in Facebook Followers (monthly)	13.33	21.8	40
Facebook - Page Consumption	9,062	12,000	14,000
Twitter – Average % of Tweets Retweeted	.7%	.9%	1%
Median Public Records Response Time (in days)	10.375	12.5	10
E-newsletter Subscription Base	71,961	66,000	72,000

### 2016 Budget Discussion

The Department recently contracted with a media monitoring service that allows for sending daily news clips about the County, its leadership, and its services throughout the nation in real time. The budget for 2016 is higher than the 2015 actual expenses due to the hire of the Chief Communications Officer, who replaced a lower level staff person.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$418,321	\$495,929	\$598,064	\$607,205
HHS Levy Fund	-	-	-	-
Special Revenue Fund	-	-	-	-
All Funds	\$418,321	\$495,929	\$598,064	\$607,205
Total FTEs	7	6	6	6

### For More Information

Cuyahoga County YouTube Page - <https://www.youtube.com/user/CuyahogaCounty>

Cuyahoga County Facebook Page - <https://www.facebook.com/CuyahogaCounty>

# DEPARTMENT OF INFORMATION TECHNOLOGY

The Department of Information Technology (DoIT) provides system integration and IT solutions to clients within county government and other municipalities. DoIT promotes the use of technology to expand the scope, scale, and quality of services provided by the entities served; strives to deliver practical solutions, promotes policies to make innovation sustainable, and works with intergovernmental partners to not only build systems and applications, but also facilitate collaboration and foster innovation.



## Major Activities

- Network Engineering, Web Design and Development, and Database Administration
- Geographic Information System (GIS)

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Five Year Desktop Computer Replacement Plan	N/A	80% Complete	Completion 2016
Implement a Real Property Taxation System	N/A	RFP Award	Development
Countywide Enterprise Resources Planning (ERP)	N/A	RFP Award	Deployment
A Web Content Management System (WCMS)	N/A	n/a	Completion
Child Care Placement Sys. – Children/Family Srvc.s.	N/A	RFP Award	Completion
Document Mgt. Efficiencies - Child Support	N/A	Devel. - 10% Complete	Completion
A Cloud Based Case Mgt. – Sr. and Adult Srvc.s.	N/A	Phase 1 Completed	Phase 2 Completed
OBWP - Ohio Benefits Workers Portal (Food/Cash Assist.)	N/A	Define Scope	Implement Benefits
Security Governance and Awareness	N/A	25% Comp	Completion
Refresh Aged Infrastructure - County	N/A	75% Comp	Completion
Refresh Aged Infrastructure - HHS	N/A	Define Scope	Completion

## 2016 Budget Discussion

The Countywide communications contracts will be paid up front by DoIT and then charged to the agencies; the appropriation for the upfront payment represents an increase of \$3.3 million dollars and largely explains the increase from 2015 to 2016. This method of paying for the communications contracts will ensure timely payment in line with other administrative improvements. Since there were some 2014 expenses and contract-related settlements that were paid in 2015 the difference between the 2015 actual expenditures and the 2016 budget is only \$2.0 million.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$14,982,229	\$17,445,424	\$15,125,843	\$14,933,660
HHS Levy Fund	\$4,729,809	\$ 4,486,342	\$5,423,108	\$5,471,257
Special Revenue Fund	\$810,238	\$746,839	\$4,219,100	\$4,177,573
All Funds	\$20,522,276	\$22,678,605	\$24,768,051	\$24,582,490
Total FTEs	149	142	151	151

## For More Information

Department of Information Technology - <http://isc.cuyahogacounty.us/>

## OFFICE OF INNOVATION AND PERFORMANCE

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The Department will implement the Executive's vision to transform the operations of county government so that they are innovative and responsive to the needs of residents, businesses, and partners.



### **Major Activities**

- **Develop enterprise-wide innovation plan with appropriate metrics**
- **Identify best opportunities available to modernize, professionalize, and improve the operations of county government.**
- **Research best practices and otherwise design and implement processes and use data to continuously improve performance**

*Performance measures will be identified by the first quarter of 2016.*

### **2016 Budget Discussion**

The Office of Innovation and Performance is a new agency in 2016, supported by the General Fund. The County has also been awarded a \$200,000 grant from the Cleveland Foundation to “support a culture of innovation in Cuyahoga County”.

<b>County Investment</b>	<b>2014 Actual</b>	<b>2015 Estimate</b>	<b>2016 Budget</b>	<b>2017 Budget</b>
<b>General Fund</b>	N/A	N/A	\$1,101,560	\$1,101,579
<b>HHS Levy Fund</b>	N/A	N/A	\$0	\$0
<b>Special Revenue Fund</b>	N/A	N/A	\$0	\$0
<b>All Funds</b>	N/A	N/A	\$1,101,560	\$1,101,579
<b>Total FTEs</b>	N/A	N/A	3	3

### **For more information**

Press release - <http://executive.cuyahogacounty.us/en-US/Cleveland-Foundation-Approves-Grant.aspx>

## FISCAL OFFICE

The mission of the Fiscal Office is to unite the diverse financial functions of a governmental entity, including property tax assessment, tax collection, budgeting, general accounting, cash management, consumer services, and purchasing into one enterprise that will serve as a model for all other counties, while realizing efficiencies gained from the consolidation and providing superior customer service.



### Major Activities

- **Appraisal**
- **Budget Commission**
- **Real Estate Services**
- **Financial Services**
- **Budget & Management**

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Projection Accuracy	3%	3%	3%
Dog Tags Processed Electronically	21,581	20,104	22,000
Titles Generated	386,113	405,299	390,000
Gross Revenue Generated from Titles	\$113,301,940	\$112,201,102	\$114,442,550
Properties Appraised	21,377	468,655*	27,675
Weight/Measure Devices Inspected and Sealed	10,686	11,870	11,870

\*2015 Triennial Update Impact

### 2016 Budget Discussion

The Fiscal Office reduced its General Fund budget 14.1% by eliminating seven positions, lowering the consulting contract for the accounting system and the after-hours call center contract, and shifting payroll costs for six employees to special revenue funds. The All Funds budget includes replacement hires for approximately thirty positions that are distributed across all divisions, with the largest FTE increases for the Appraisal (nine), Financial Reporting (six), and Auto Title (seven) divisions.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>General Fund</b>	\$11,664,082	\$11,928,462	\$12,057,432	\$12,151,537
<b>Special Revenue Fund</b>	\$8,948,414*	\$13,384,739	\$13,759,753	\$14,116,606
<b>All Funds</b>	\$20,612,496	\$25,313,201	\$25,817,187	\$26,268,143
<b>Total FTEs</b>	262	268	301	302

\*Does not include Real Estate Assessment Tax refunds to political subdivisions totaling \$5.2 million

### For More Information

Fiscal Office - <http://fiscalofficer.cuyahogacounty.us/>

Ohio State Auditor - <https://ohioauditor.gov/>



# TREASURY DEPARTMENT

The mission of the Treasury Department is to fulfill its responsibilities to the citizens of Cuyahoga County through the fair and equitable collection of taxes, the prudent investment of public dollars, and the vigilant safeguarding of community assets.

## Major Activities

- Property Tax Collection Services
- Tax Prepayment
- Delinquent Tax Collections
- County Investments



Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
External Calls Handled	66,377	57,823	TBD
* Treasury Tax Services Department	N/A	46,836	TBD
Easy Pay Enrollment	11,358	13,786	16,543
**Easy Pay Enrollment – Coupons as of December 2015	n/a	12,974	15,568
Delinquency % (by parcel)	8.60%	8.97%	8.00%
Tax Delinquent Agreements Established	4,929	5,585	5,600

\*Effective January 1, 2016, Treasury - Tax Services Dept performance measures will be extracted to appear as an individual line item

\*\*Effective January 1, 2016, Easy Pay Enrollment - Coupon actuals will be combined with ACH actuals to present the enrollment total

## 2016 Budget Discussion

The increase in the 2016 budget over 2015 is largely explained by the one-time contribution of \$10 million to the County’s Demolition Fund in support of demolishing derelict properties throughout the County. Of this amount \$3.5 million will come from the Delinquent Real Estate Tax (DTAC) Fund, \$2.5 million from the Tax Prepayment Special Interest Fund, and \$4 million from the Tax Certificate Administration Fund. The Department is expanding its foreclosure prevention assistance program by adding a position and a contract for these services, paid for by special revenue funds. This year the Department will also work with the Fiscal Office and the Department of Information Technology to implement the new real property tax system. The annual licensing contract will begin for the new system, but maintenance on the existing tax system will continue this year. For both 2016 and 2017, three FTEs were moved out of the General Fund to special revenue funds to assist in meeting the 10% General Fund reduction.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$1,880,416	\$2,095,448	\$2,044,467	\$2,063,224
Special Revenue Fund	\$9,134,883	\$8,829,311	\$19,415,245	\$9,441,642
All Funds	\$11,015,299	\$10,924,759	\$21,459,712	\$11,504,866
Total FTEs	35	35	44	44

## For More Information

Treasury Department - <http://treasurer.cuyahogacounty.us/>

Prosecutor’s Office - <http://prosecutor.cuyahogacounty.us/en-US/Real-Estate-Tax-Foreclosure-Unit.aspx>

# BOARD OF REVISION

The Cuyahoga County Board of Revision is a quasi-judicial body which hears property valuation complaints as outlined and prescribed by [Chapter 5715 of The Ohio Revised Code \(O.R.C\)](#). The Board of Revision is committed to performing its duties in a fair, efficient and expeditious manner so the citizens of Cuyahoga County receive the highest level of service.



## Major Activities

- **Accept complaints January 1st through March 31**
- **Conduct hearings regarding complaints**
- **Once the decision is rendered by the Board of Revision, it may be appealable within 30 days from date of the Board’s decision notice by filing an appeal per Ohio Revised Code sections 5717.01 and 5717.05.**

Statistics/Key Performance Measures	2014 Tax Year (Hearings Conducted January 1, 2015 – December 31, 2015)	2015 Tax Year Estimate (to be heard January 1, 2016 – December 31, 2016)	2016 Tax Year Estimate (to be heard January 1, 2017 – December 31, 2017)
Number of Complaints Filed <i>Complaints are filed the year following the tax year</i>	7,832	10,000 - 12,000	7,500 - 9,500
Percent of Cases Resolved	100%	100%	100%

## 2016 Budget Discussion

The Board of Revision may be increasing the number of hearing boards from three in 2015 to at most seven in 2016 based on the number of filings resulting from the triennial reappraisal in 2015. The number of boards will likely decrease again in 2017, depending on the remaining filings from the triennial appraisal. The Board of Revision was not tasked to reduce its budget since the agency is 100% funded by the Real Estate Assessment Fund.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	-	-	-	-
HHS Levy Fund	-	-	-	-
Special Revenue Fund	\$4,808,035	\$2,788,905	\$3,776,406	\$3,819,697
All Funds	\$4,808,035	\$2,788,905	\$3,776,406	\$3,819,697
Total FTEs	35	24	33	33

## For More Information

Board of Revision - <http://bor.cuyahogacounty.us/en-US/home.aspx>

# INTERNAL AUDIT

The objective of the Department of Internal Audit (DIA) is to assist members of the County, especially Senior Management and the Audit Committee, by furnishing them with analyses, recommendations, consulting, and information concerning the activities reviewed. The DIA will provide independent, objective assurance and consulting activities to improve management practices, identify operational improvements and reduce risk exposure. The DIA shall also examine and evaluate the adequacy and effectiveness of the County management’s system of internal control.



## Major Activities

- Under the guidance of the Audit Committee, analyze, monitor, and assess organizational risk and controls
- Make recommendations to create a systematic and disciplined approach
- Inform decision makers about enhancing processes, policies, and procedures

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Audits Released	2	0	7
Audit Follow-ups Conducted	1	2	3

## 2016 Budget Discussion

The 2016 budget includes \$200,000 for a potential undisclosed audit. The Department of Internal Audit did not make reductions to the 2016-2017 as 91% of the budget consists of personnel and flex benefits. The Department’s staffing is at a critical level, so reductions were not recommended. The remaining nine percent (9%) of the budget is for audit analytic software licensing, training, and other expenses. The difference between the 2017 budget and the 2015 actuals is explained by the hire of an auditor.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$359,278	\$505,925	\$763,573	\$572,492
HHS Levy Fund	-	-	-	-
Special Revenue Fund	-	-	-	-
All Funds	\$359,278	\$505,925	\$763,573	\$572,492
Total FTEs	3	5	6	6

## For More Information

Cuyahoga Audit Committee - <http://bc.cuyahogacounty.us/en-US/Audit-Committee.aspx>

## HUMAN RESOURCES

To recruit and maintain the most qualified and motivated workforce, serving the public in an effective manner and to foster a work environment that promotes equal opportunity, dignity, and respect and encourages individuals to reach their maximum potential.



### Major Activities

- Recruitment
- Training
- Disciplinary Actions
- Staff Support

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Average Time to Complete Personnel Issues & Disciplines	36 days	49 days	30 days
Time to Hire Within 2-3 Months	2-3 months	4-6 months	1-2 months

### 2016 Budget Discussion

In support of the county-wide 10% reduction, the Department of Human Resources reduced the allocation for the subsidy provided to employees utilizing public transportation; it is not anticipated that this will negatively impact employees as the original budget was higher than historical usage. Additionally, the Department made cuts in printing/publications with the expectation that more employee training will be delivered online, reducing the need for printed materials. An additional \$1 million was added to the budget to address salary compression in the agencies and \$25,000 for student loan repayment assistance. The 2016 budget reflects replacement hires of four FTEs.

The 2017 budget adds a one-time appropriation of \$1.0 million for expenses related to salary compression issues. The work to be performed for this program has not yet been determined.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$3,690,610	\$3,638,631	\$3,881,638	\$4,940,425
HHS Levy Fund	\$645,981	\$783,278	\$817,902	\$839,306
Special Revenue Fund	\$17,007	\$32,383	\$50,000	\$50,000
All Funds	\$4,353,598	\$4,454,292	\$4,749,539	\$5,829,731
Total FTEs	55	51	55	55

### For More Information

<http://hr.cuyahogacounty.us/>

<http://hr.cuyahogacounty.us/en-US/employment.aspx>

# PERSONNEL REVIEW COMMISSION

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Pursuant to Section 9.01 of the Cuyahoga County Charter, Cuyahoga County established a Personnel Review Commission (PRC). This three-member commission is responsible for administering, for and in cooperation with the officers, agencies, boards and commission of the County, and efficient and economical system for the employment of persons in the public service of the County according to merit and fitness. The Human Resource Commission strives to eliminate unnecessary expense and duplication of effort, while ensuring that persons will be employed in the public service without discrimination on the basis of race, color, religion, sex, national origin, sexual orientation, disability, age or ancestry.



## Major Activities

- Administers a countywide classification and compensation system
- Provides guidance to the HR department on human resources systems including training, recruitment, performance management, discipline and ethics

## 2016 Budget Discussion

The 2016 budget includes Council amendments totaling \$400,655 for Classification and Compensation job evaluation contracts, software renewal licenses, staff development, and new computer equipment for additional staff.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$487,417	\$1,206,700	\$1,565,348	\$1,536,415
HHS Levy Fund	-	-	-	-
Special Revenue Fund	-	-	-	-
All Funds	\$487,417	\$1,206,700	\$1,565,348	\$1,536,415
Total FTEs	4	10	13	13

## For More Information

Personnel Review Commission - <http://prc.cuyahogacounty.us/en-US/home.aspx>

## INSPECTOR GENERAL

The Cuyahoga County Agency of Inspector General was established by the County Executive and County Council to protect taxpayers' interests by promoting honesty and accountability in County government. The Inspector General is designated as the investigative officer for all issues arising under the County's Ethics Ordinance. In this capacity, the Agency of Inspector General is entrusted with the responsibility of ensuring that County employees and contractors/vendors who do business with the County meet the highest ethical standards.



### Major Activities

- **Enforce the County Ethics Code and Debarment Code**
- **Investigate corruption relating to vendors, employees and public officials**
- **Protect taxpayer dollars through inspections relating to fraud, waste, abuse, misfeasance, malfeasance and nonfeasance in the operations of County government**
- **Ensure high ethical standards by managing contractor registration & disclosure, debarment of unethical contractors, employee ethics training, financial disclosure forms and other compliance-related activities**

### 2016 Budget Discussion

The Inspector General's (IG) General Fund budget was reduced by 10%. The IG has the option of shifting expenses to the Vendor Services Fund, supported by registration fees. This budget reduction may impede the hiring of additional staff to accommodate the increasing workload, including the re-registration of Contractors whose four (4) year registration will expire on December 31<sup>st</sup>, since the January 1, 2012 inception of County Code Section 407.34.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$804,126	\$685,490	\$729,356	\$740,816
HHS Levy Fund	-	-	-	-
Special Revenue Fund	-	\$9,520	\$116,251	\$122,208
All Funds	\$804,126	\$695,010	\$845,607	\$863,024
Total FTEs	8	6	9	9

### For More Information

Inspector General - <http://inspectorgeneral.cuyahogacounty.us/>

Ohio Ethics Commission - <http://www.ethics.ohio.gov/>

County Debarment Review Board - <http://bc.cuyahogacounty.us/en-US/CC-DebarmentRevwBrd.aspx>



# BOARD OF ELECTIONS

The Board of Elections' mission is to provide excellent public service and to foster understanding of the election process to the citizens of Cuyahoga County.



## Major Activities

- Voter Registration
- Candidate Services
- Election: Preparation, Tabulate Results

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Total Elections Conducted	4	5	3
Ballot Length – General Election	2 sheets	2 sheets	3 sheets
Ballot Length – Primary Election(s)	2 sheets	1 sheet	2 sheets
Ballot Length – Special Election	2 sheets	1 sheet	1 sheet
Ballots Scanned and Tabulated	545,956	352,270	907,000
Poll Workers Hired and Trained	10,680	5,754	10,144
Poll Locations Rented and Equipped	818	487	822
Ballot Scanners Delivered and Tested	2,136	1,195	2,000
Vote By Mail Requests Processed	228,484	101,113	363,000
Early In-Person Voters Processed	7,572	4,315	47,000
Provisional Voters Processed	9,576	8,122	36,000
New Voter Registrations Processed	32,831	37,217	85,000
Voter Registration Records Updated	84,184	93,561	159,000
Incoming Calls to Voter Hotline	55,954	49,700	129,000

## 2016 Budget Discussion

The Board of Elections did not take a reduction in 2016 due to the Presidential Election; however, there is a 12% reduction to the 2017 budget. This budget mostly comprises full-time staff and temporary poll workers.

County Investment	2014 Actual	2015 Estimate	2016 Budget	2017 Budget
General Fund	\$12,967,132	\$12,687,401	\$16,799,634	\$13,615,206
Total FTEs	148	124	154	154

## For More Information

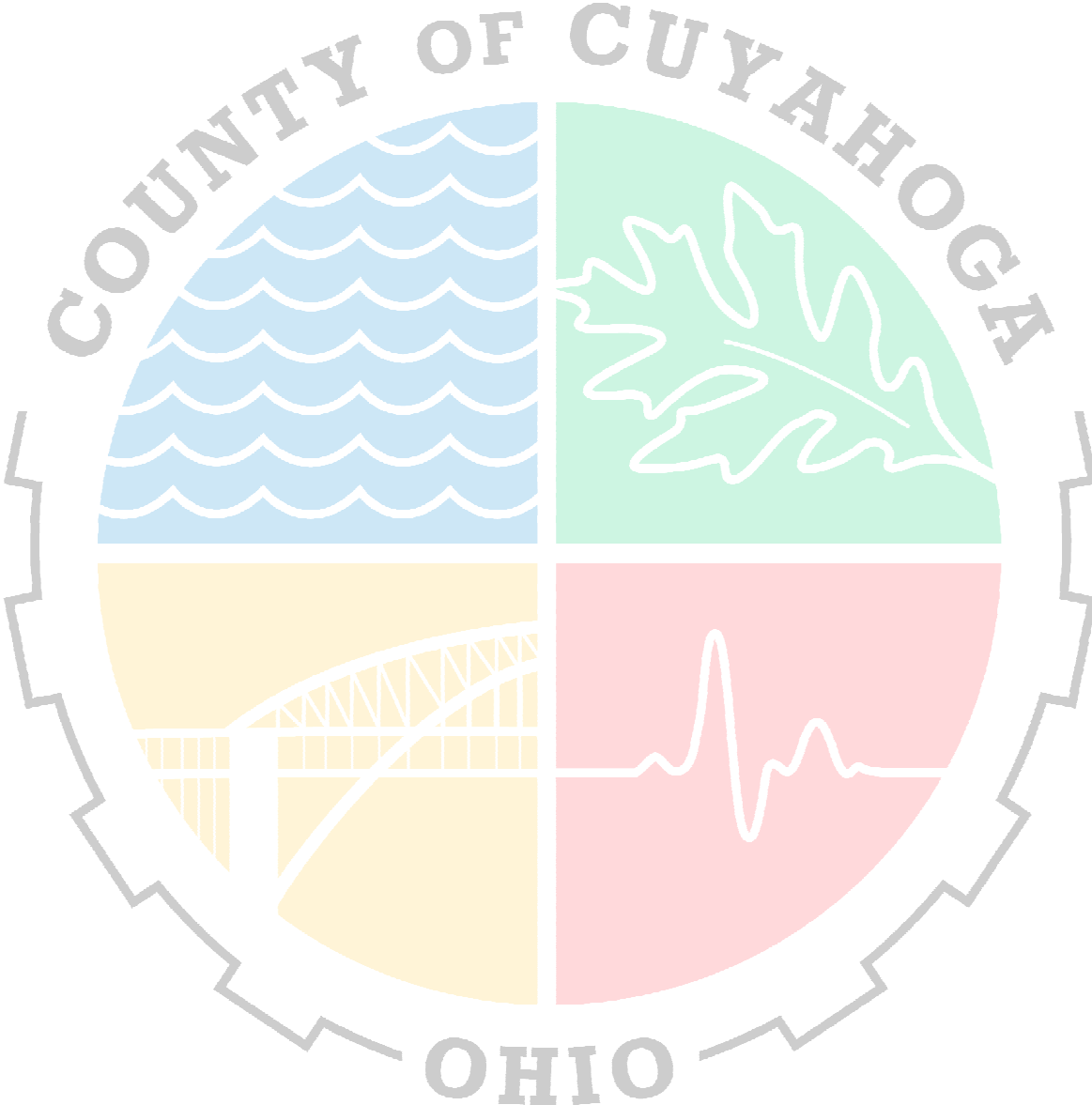
Cuyahoga County Board of Elections - <http://boe.cuyahogacounty.us/>

Ohio Secretary of State - <http://www.sos.state.oh.us/>



**PROGRAM AND DEPARTEMENTAL BUDGETS:**

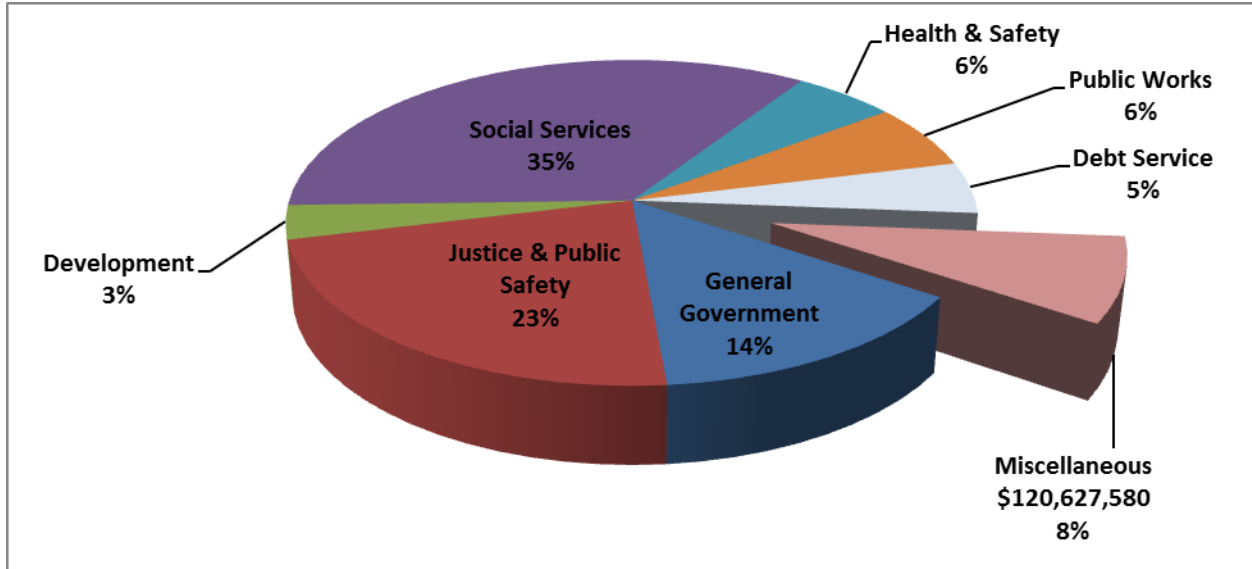
**MISCELLANEOUS**



## Miscellaneous

2016 All Funds Budget	2017 All Funds Budget
\$120,627,580	\$114,574,371

### 2016 All Funds Expenditure Budget by Program



**Miscellaneous** includes the following programs:

- Employee Health and Wellness
- Workers Compensation
- Capital Improvement General Fund Subsidies
- Miscellaneous Obligations & Payments
- Statutory Expenditures
- Soldiers and Sailors Monument

## EMPLOYEE HEALTH AND WELLNESS

To administer healthcare benefits for approximately 7,000 employees and their eligible dependents covering all County agencies except for the Board of Health. Benefits are administered accurately, timely, non-discriminatorily, and as cost effectively as possible. Additionally, to effectively manage the County's Regional Program in a way that provides a benefit to the 20 participating entities.

### Major Activities

- County/Regional health plans and administration
- Wellness Fairs and Flu Shot Clinic



Key Performance Measures/Statistics	2014 Actual	2015 Actual	2016 Estimate
Increase Employee Selection of MetroHealth Plans	1,853	2,800	2,889
Defaults from Web-based Open Enrollment Portal	175	688	206
Reductions in Ineligible Dependents Through Audits	15	326	326
Employees Opting Out of County Medical Coverage	215	575*	362*

\*Includes part-time employees

### 2016 Budget Discussion

The County's health plan expenses have increased from 2014 due to the rise in the number of covered employees and dependents by 12%. Most of the growth has been experienced in the regional program, with an increase of 1,700 persons since that time. Actual claims expenses increased by 85% in 2014 for the regional program for the activity through October compared to activity through October in 2015; annualized this leads to an increase of \$14.6 million since 2014. The expenditures for the regional program increased by approximately \$21 million in 2015 due to some 2014 expenses that were recorded in 2015. The 2016 budget for regional health plans is \$34 million.

The health care expenses for the County employees and their dependents, along with benefits administration expenses, totaled \$83 million in 2014 and increased to \$101 million in 2015. This increase is also due to the increase in claims expenses as well as some carry over expense from 2014. The 2016 County benefits budget exclusive of regional plans is \$97 million.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	-	-	-	-
HHS Levy Fund	-	-	-	-
Special Revenue Fund	\$98,302,406	\$132,909,580	\$130,548,071	\$130,555,674
All Funds	\$98,302,406	\$132,909,580	\$130,548,071	\$130,555,674
Total FTEs	7	7	7	7

### For More Information

Benefits Home Page - <http://hr.cuyahogacounty.us/en-US/benefits.aspx>

## WORKERS' COMPENSATION

A branch of the Human Resource function responsible for administering the wage replacement and medical benefits for employees injured on the job. Additionally, this HR function investigates claims against the County for their validity and accuracy.



### Major Activities

- Claim Management
- Investigation

Key Performance Measures	2014 Actual	2015 Actual	2016 Estimate
Utilization of Transitional Work	17.9%	18.4%	19%
Handicap Reimbursement Savings	\$509,447	\$757,466	\$627,344
Number of Claims	263	234	210
Lost Time Claims	81	48	40

### 2016 Budget Discussion

Effective in 2016 the Ohio Bureau of Workers Compensation (BWC) switched to a prospective billing system, resulting in the workers' compensation premium's being paid before coverage is extended. In this case, the Department will be paying the premium upfront, then reconciling with BWC based on actual claim payments throughout the year. To start the process an additional \$5 million was added to the budget to pay the premium in 2016 before agencies are charged for their share of the workers' compensation premium.

County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	-	-	-	-
HHS Levy Fund	-	-	-	-
Special Revenue Fund	\$8,552,069	\$5,696,119	\$10,489,177	\$5,545,161
All Funds	\$8,552,069	\$5,696,119*	\$10,489,177	\$5,545,161
Total FTEs	2	2	3	3

*\*Does not include intradepartmental cash adjustments*

### For More Information

Workers Compensation Homepage - <http://hr.cuyahogacounty.us/en-US/workers-compensation.aspx>

Workers Compensation FAQs - <http://hr.cuyahogacounty.us/en-US/faq-workers-comp.aspx>

Ohio Bureau of Workers' Compensation - <https://www.bwc.ohio.gov/>

# SOLDIERS' AND SAILORS' MONUMENT

To operate, maintain and preserve the Cuyahoga County Soldiers' and Sailors' Monument pursuant to Ohio Rev. Code Sections 345.13 and 345.14, so as to educate the public as to the nature of war and to honor and perpetuate the memory of those Cuyahoga County men and women, whose military, political, and patriotic service during the Civil War (1861 – 1865) preserved the Union and ended slavery.



## Major Activities

- Operate, maintain, and preserve monument
- Conduct tours and special events that educate the public about Cuyahoga County's role in the Civil War and the legacy of that service

Key Performance Measures	2014 Actual	2015 Estimate	2016 Estimate
Number of Visitors	37,221	18,008	20,000
Number of Special Events	108	72	75
Evaluation of Tidiness	5	3	4
Sales (net)	1,505	1,298	1,000

## 2016 Budget Discussion

The Monument is currently fully staffed and operating within budget parameters. Staff will conduct ongoing tours and seasonal programs during the new biennium. There may be additional visiting hours or programming during the Republican National Convention, which will come to downtown Cleveland in July 2016. The 2016 budget is higher than the 2015 actual because last year's numbers included a credit for space maintenance expenses.

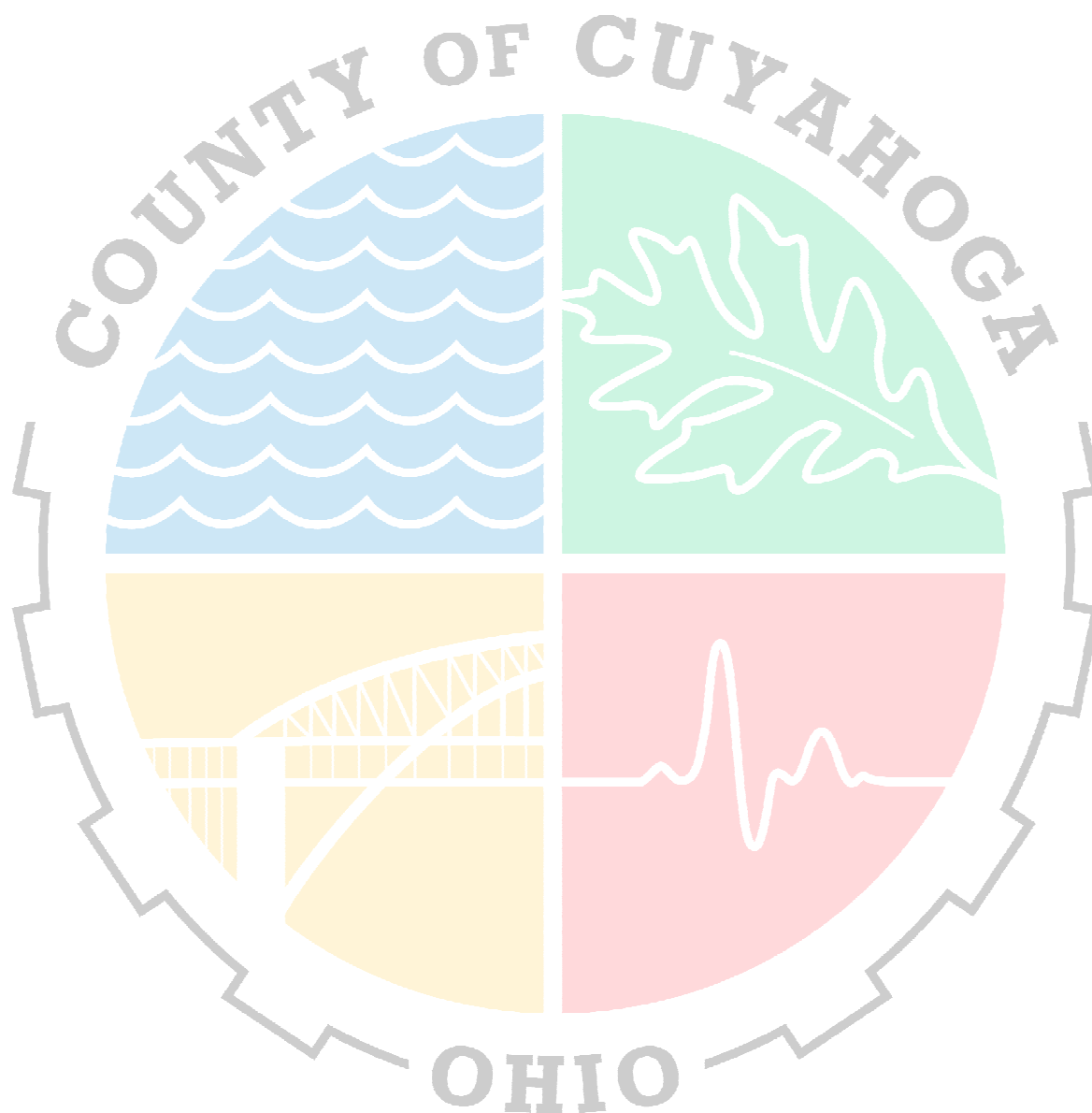
County Investment	2014 Actual	2015 Actual	2016 Budget	2017 Budget
General Fund	\$225,549	\$174,603	\$213,971	\$216,685
HHS Levy Fund	-	-	-	-
Special Revenue Fund	-	-	-	-
All Funds	\$225,549	\$174,603	\$213,971	\$216,685
Total FTEs	3	3	3	3

## For More Information

Soldiers and Sailors Monument - <http://www.soldiersandsailors.com/>

Public Square Redesign - <http://www.land-studio.org/project/public-square-redesign>

# CUYAHOGA COUNTY STAFFING



## 2016-2017 Staffing Summary

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Human capital is, by far, the County's most valuable resource. As a public service entity, the County is dependent on its staff to satisfy its legal and moral mandates. Staffing costs represent the largest percentage of total expenditures.

Cuyahoga County reports staffing levels based on full-time equivalents (FTEs), calculated based on total hours worked. One FTE equals 2,080 annual hours. Total FTEs include both regular and overtime FTEs.

On a County-wide basis, staffing levels are expected to increase by 254 from 2015 to a total of 7,968 in 2016. In 2017, the FTE count drops by eight to 7,960. FTEs are reported in three distinct categories: Executive Agencies, Elected Officials, and Boards and Commissions.

Staffing levels in agencies governed by Elected Officials and independent Boards and Commissions are estimated to remain relatively flat over the biennium:

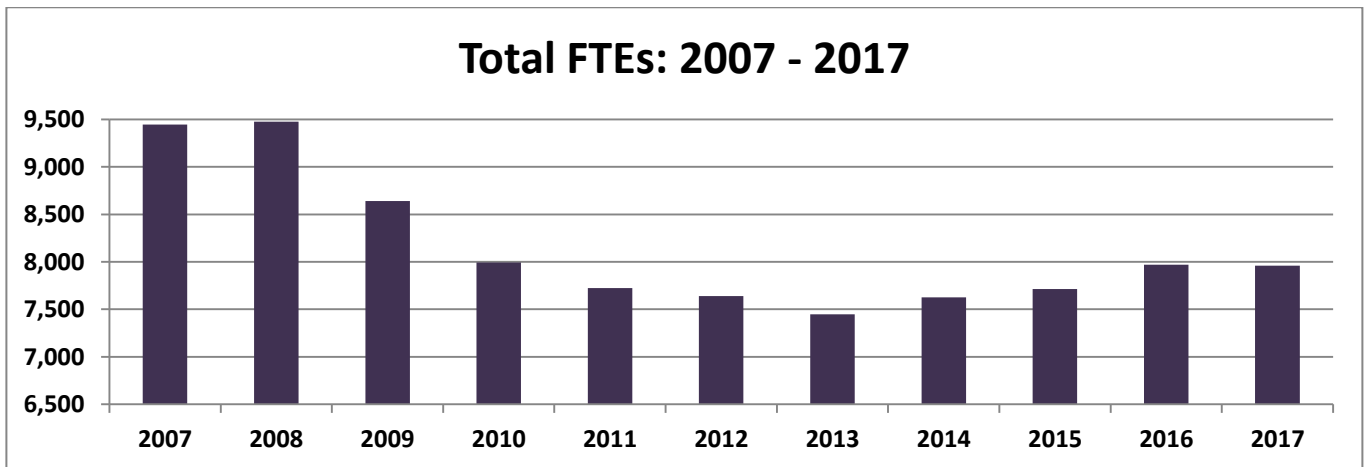
- **Elected Officials** – The 2016-2017 budget assumes an increase in FTEs in both the Prosecutor's Office (5% increase) and Domestic Relations Court (11% increase) over 2015 levels. The increase in the Prosecutor's Office is largely attributed to sexual assault investigations and prosecutions: the Prosecutor's Office is the recipient of grants to partner with the Medical Examiner's Office in clearing the backlog of rape kits. Once the kits are processed, the Prosecutor's Office investigates and, when applicable, prosecutes the cases. Through Council amendment, Domestic Relations Court received funding to support an increase of eight FTEs in 2016 (\$366,000) and an additional three FTEs (11 total new positions) in 2017 (\$504,652). These increases are offset by a 6% reduction in Juvenile Court, driven by the anticipated decrease of overtime worked in the Juvenile Detention Center. Combined, FTEs in the agencies governed by elected officials increase by five in 2016 and two in 2017 over 2015 levels.
- **Boards and Commissions** – The 2016-2017 budget for FTEs is only one fewer than the 2015 actual: from 1,476 in 2015 to 1,475 in both 2016 and 2017. Staffing levels are anticipated to increase in both the Board of Elections (23% increase) and the Board of Revision (38% increase) due to the fact that 2016 represents a Presidential election year (Board of Elections) and follows the triennial reappraisal completed in 2015 (Board of Revision). The budget assumes the Board of Revision will staff an additional four hearing boards (for a total of seven) in order to hear and dispose of homeowner complaints on a timely basis.

Staffing levels in **County Executive** agencies are assumed to increase 5% in both 2016 and 2017 from 2015 levels. The increase is largely isolated to a handful of agencies, including, but not limited to:

- **Fiscal Office** – 12% increase over 2015 – reflects the replacement of 30 positions that had been vacant in 2015, including nine in Appraisal, six in Financial Reporting, and seven in Auto Title. The Fiscal Office was without a permanent Fiscal Officer for the first four months of 2015.

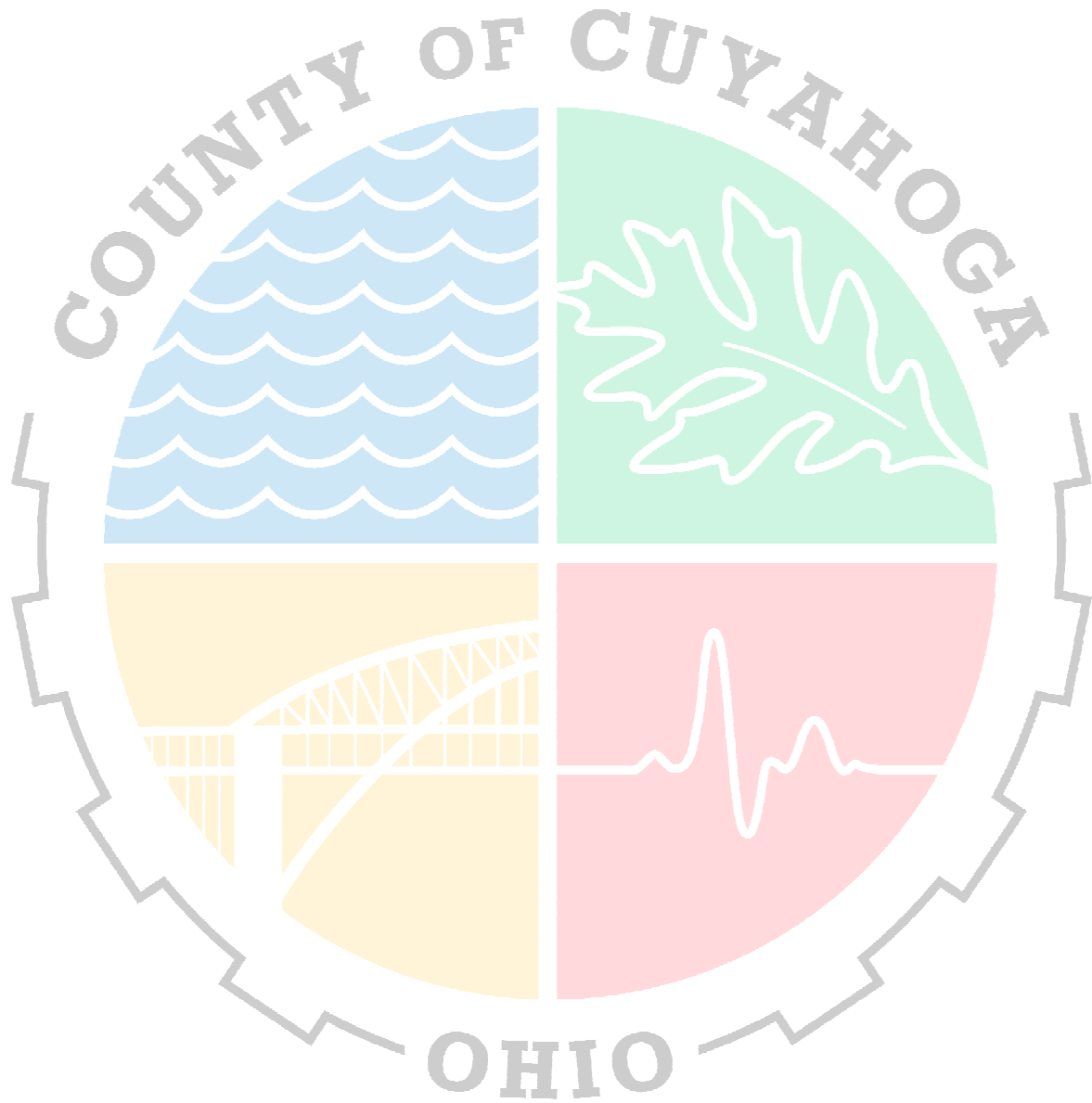


- Medical Examiner – 11% increase over 2015 – includes an additional seven FTEs in the Regional Crime Lab, which is available – at no charge – to all law enforcement and justice agencies in Cuyahoga County
- HHS Children and Family Services – 11% increase over 2015 – reflects filling of positions that were vacant in 2015
- HHS Job and Family Services – 6% increase over 2015 – reflects filling of positions that were vacant in 2015
- HHS Child Support Enforcement – 9% increase over 2015 – reflects filling of positions that were vacant in 2015



	2012 Actual	2013 Actual	2014 Actual	2015 Actual	2016 Budget	2017 Budget
<b>County Executive Agencies</b>						
Office of the County Executive	13	10	9	8	8	8
Communications	0	4	7	6	6	6
Law	10	15	19	23	22	22
Human Resources	45	52	55	51	55	55
Development	9	10	10	10	13	11
Regional Collaboration	2	2	2	2	2	2
County Fiscal Office	272	263	262	268	301	302
Treasury	42	38	35	35	44	44
Information Technology	98	127	149	142	151	151
Dog Kennel	12	11	14	15	16	16
Public Works - Facilities Management	283	275	288	295	295	295
Public Works - County Road & Bridge	141	129	126	120	136	136
Public Works - Sanitary Engineer	114	112	117	124	120	120
Public Works - County Airport	10	7	6	5	7	7
County Sheriff	1,171	1,183	1,165	1,246	1,214	1,210
Public Safety & Justice Services	83	84	76	80	95	95
Clerk of Courts	143	114	116	106	115	115
County Medical Examiner	74	78	79	85	94	94
Office of Health and Human Services	12	11	9	6	6	6
HHS Children and Family Services	788	793	779	780	869	869
HHS Senior and Adult Services	166	158	163	168	177	177
HHS Cuyahoga Job & Family Services	735	709	779	784	830	830
Cuyahoga Support Enforcement Agency	321	304	315	306	335	335
Early Childhood Invest In Children	8	7	8	6	8	8
Family & Children First Council	9	9	9	9	10	10
HHS Office of Re-Entry	6	5	5	6	6	6
HHS Office of Homeless Services	4	5	5	5	5	5
Workforce Development	14	13	12	11	11	11
Sustainability	0	0	0	1	2	2
Employee Health and Wellness	6	6	7	7	6	6
Workers Compensation	2	2	2	2	3	3
<b>Total County Executive Agencies</b>	<b>4,593</b>	<b>4,536</b>	<b>4,628</b>	<b>4,712</b>	<b>4,962</b>	<b>4,957</b>
<b>Elected Officials</b>						
County Council	19	19	19	20	20	20
County Prosecutor	339	319	347	361	378	371
Court of Common Pleas	461	458	464	474	483	483
Domestic Relations Court	71	76	80	85	94	98
Juvenile Court	485	478	505	510	479	479
Probate Court	74	74	74	76	77	77
8th District Court of Appeals	2	0	0	0	0	0
<b>Total Elected Officials</b>	<b>1,451</b>	<b>1,424</b>	<b>1,489</b>	<b>1,526</b>	<b>1,531</b>	<b>1,528</b>
<b>Boards and Commissions</b>						
Inspector General	6	8	8	6	9	9
Internal Audit	1	4	3	5	6	6
Personnel Review Commission	2	3	4	10	13	13
Board of Elections	170	128	148	125	154	154
Board of Revision	40	47	35	24	33	33
County Planning Commission	16	15	16	17	17	17
County Board of Developmental Disabilities	1,210	1,139	1,147	1,133	1,083	1,083
County Law Library Resource Board	3	3	3	3	3	3
Public Defender's Office	97	94	99	105	104	104
Soldiers' and Sailors' Monument	3	2	3	3	3	3
Solid Waste Management District	6	6	6	6	6	6
Soil & Water Conservation	9	9	8	9	11	11
Veterans Service Commission	31	31	30	30	34	34
<b>Total Boards and Commissions</b>	<b>1,594</b>	<b>1,489</b>	<b>1,510</b>	<b>1,476</b>	<b>1,475</b>	<b>1,475</b>
<b>Total Staffing - FTEs</b>	<b>7,638</b>	<b>7,449</b>	<b>7,627</b>	<b>7,714</b>	<b>7,968</b>	<b>7,960</b>

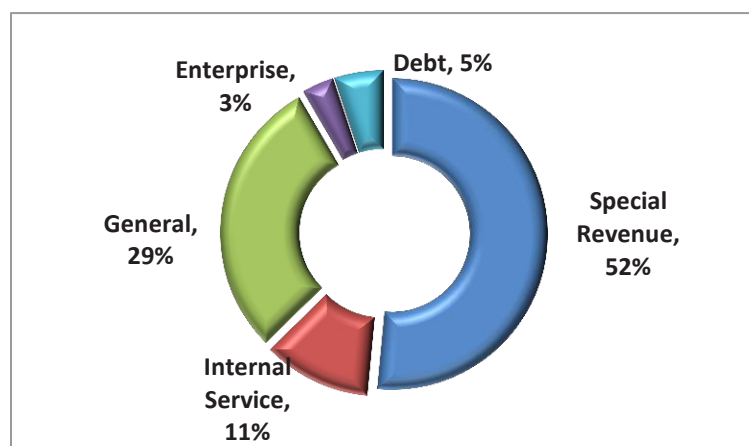
# FUND BUDGETS



## FUND BUDGETS

This section of the 2016-2017 Budget Plan addresses the various funds included in the County's biennial budget, revenue and expenditure trends, and ending balances within these accounting entities. Fund types used by the County are done so in accordance with governmental accounting standards, all applicable laws and regulations, and the County's Financial Policies. Major fund types include General, Special Revenue, Debt Service, Enterprise, and Internal Service. Each of the funds is discussed in detail in this section. Each of these fund types will be discussed in detail in this section.

The All Funds Analysis examines the combined activity of all fund types budgeted and appropriated by the County Council. The \$1.47 billion expenditure level authorized for 2016 and \$1.42 billion for 2017 capture the broad range of governmental activity under the budgetary authority of the County Council. On an All Funds level in 2016, more than half of budgeted expenditures are appropriated in Special

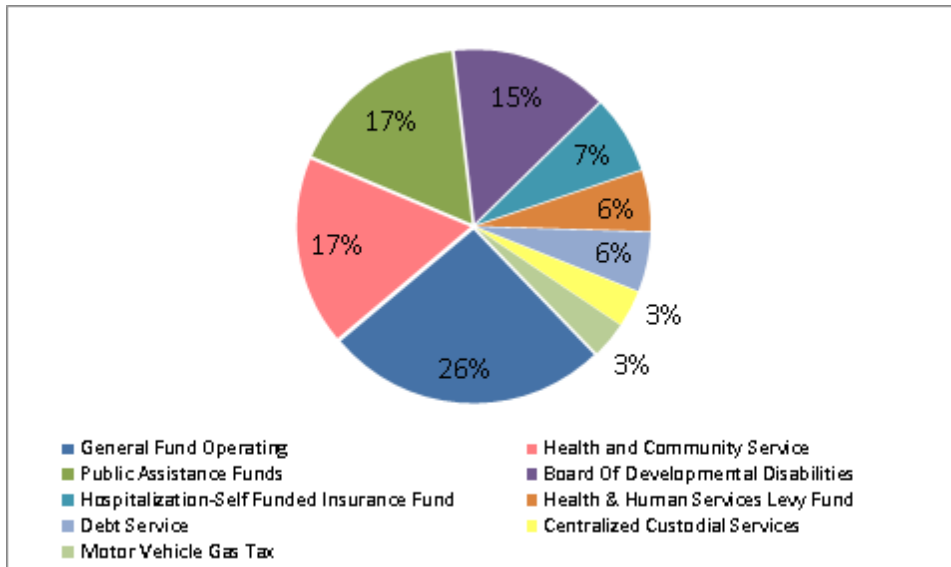


Revenue Funds, which have restrictions on the sources and uses of funds. General Fund expenditures represent nearly a third of the total budget. In 2016, the provision of social services and justice and public safety represent more than half of total expenditures. The social services expenditures make up 35% of all budgeted expenditures and justice and public safety programs make up 23% of all County funds. General government services add

another 14% of the expenditures, followed by health and wellness, public safety, debt service, and public works.

2016 All Funds revenue of \$1.45 billion shows increase from the revenues collected in 2015. Five percent (5%) and six percent (6%) increases in property taxes and sales taxes, respectively, reflect a steady, yet upward trajectory in economic activity in the region. The early estimates may be optimistic, so continued scrutiny of these revenues are warranted during the course of the year.

Expenditures on an All Funds show a 3% increase when comparing the 2016 budget with the 2015 actual. This increase is anticipated for County facilities capital projects (\$11 million increase) and for economic development projects (\$19.1 million).



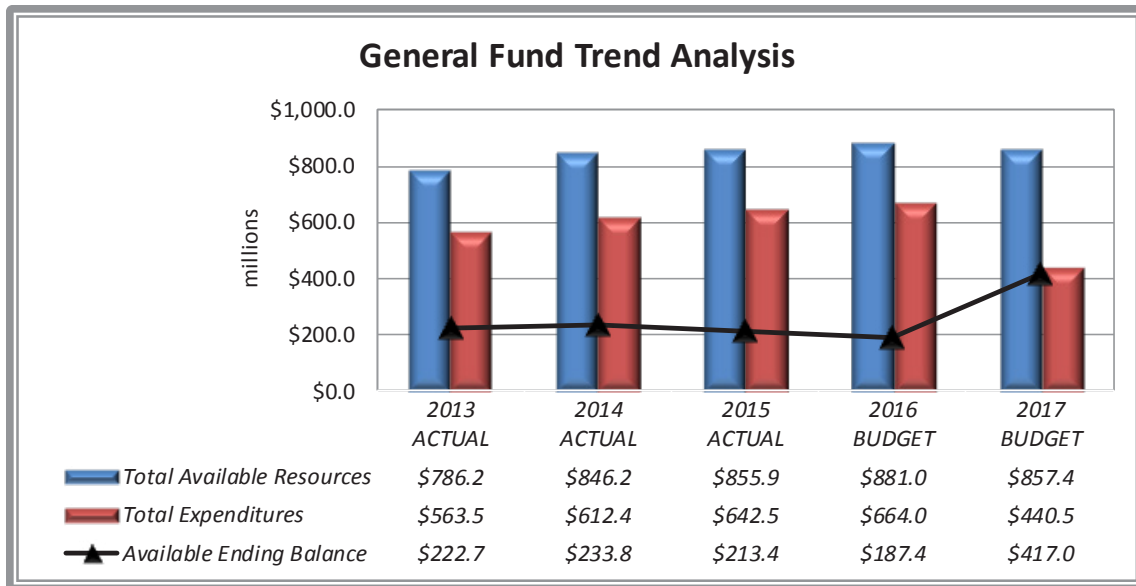
The All Funds 2016 Available Ending balance is projected to be \$399.2 million, or 27.2% of appropriations. Although the Available Balance is an indicator of the County’s overall financial health, the All Funds balance includes a number of funds designated for specific purposes only. The total All Funds balance, therefore, is not available for the general operations of County government. The General Fund is the only unrestricted funding source that can be used for overall government operations and so it serves as the County’s financial backstop.

**General Fund**

The General Fund is the primary operating fund of the County This fund grouping comprises two separate funds: **General Operating and Health and Human Services (HHS) Levy Fund**. Resources of the General Fund cover a wide range of services both under the authority of the County Executive and those provided by other elected officials, boards, and commission. The General Fund is the only discretionary fun dincluded in the County’s All Funds budget. The Overwhelming majority of expenses in the General Fund are for mandated programs and services, such as adjudication and law enforcement.

The condition of the Genral Fund is a primary indicator of the County’s overall financial health. Therefore, the County has structured its financial policies, which are outlines in the **Budget Guide** section of this document, to preserve the health of the General Fund. The General Fund Operating reserve policy has been cofied in Title Seven of the Cuyohag County Code. The County is required to maintain reserves equal to 25% and 10% of total expenditures in the General Operating and HHS Levy Funds, respectively.

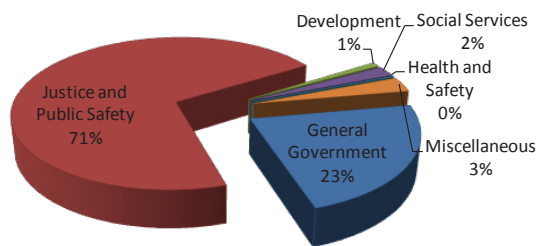
The total General Fund Available Ending Balance estimate ofr 2016 is \$86.6 million and for 2017 is \$81.6 million, which represent 20.3% and 19.4%, respectively, of anticipated expenditures.



### General Fund – Operating Budget

The General Fund supports a number of different agencies under the authority of the County Executive (e.g., Public Safety and Justice Services, Development, Fiscal Office, Sheriff, and Information Technology), as well as all of the other elected officials (e.g., County Council, courts, and Prosecutor).

**2016 GENERAL FUND EXPENDITURES BY FUNCTION**



The 2016 budget for the General Fund Operating fund is \$373.1 million and \$367.9 million in 2017, which includes \$27 million in subsidies to special revenue funds in each year. Subsidies have increased by \$4 million since 2014. General Government expenditures increase by \$16.4 million over 2015 actuals because of facilities and technology related capital expenditures. In 2015 the Fiscal Officer implemented a policy

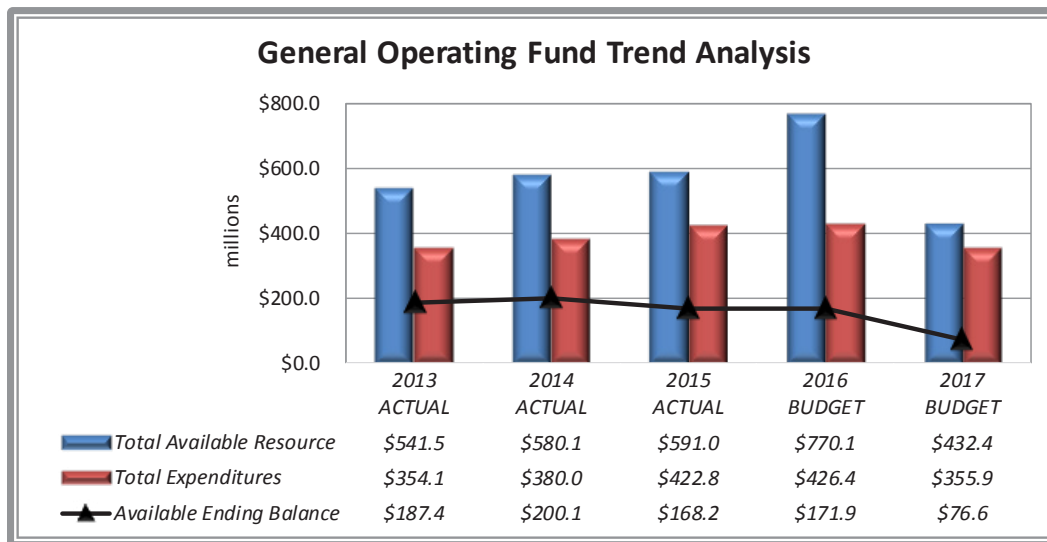
change that requires cash advances for capital projects; prior to last year the majority of capital funding was received from bond proceeds after project start.

<b>GENERAL FUND SUBSIDIES</b>			
	<b>2015 Actual</b>	<b>2016 Budget</b>	<b>2017 Budget</b>
Gateway Arena Pledge	\$5,315,970	\$5,315,970	\$5,315,971
Regional Crime Lab	\$3,634,478	\$3,658,484	\$3,723,787
Witness Victim	\$1,877,271	\$2,114,556	\$2,147,283
Space Maintenance	\$2,000,000	\$2,000,000	\$2,000,000
Civil Defense	\$1,260,136	\$1,245,669	\$1,263,792
County Planning Commission	\$1,226,542	\$1,212,814	\$1,214,566
Euclid Jail	\$1,011,933	\$1,191,753	\$1,208,997
CRIS Subsidy	\$494,039	\$864,276	\$1,209,857

## General Fund Revenues

The Sales Tax account for 59.3% of General Fund revenue; in 2016 and 2017, sales tax is budgeted at \$221.8 million and 228.5 million, respectively. Other sources of revenue to the General Fund include, but are not limited to, the following:

- ✓ **Charges for Services** at \$73.9 million - indirect reimbursement revenue from other subfunds for services rendered, treasury fees, recording fees, real estate conveyance fees, and reimbursements from municipalities for elections
- ✓ **Miscellaneous** at \$18.4 million – represents revenue enhancements that have been applied for 2016. These include one-time transfers from the Tax Certificate Administration Fund (\$4.0 million), the Delinquent Tax Assessment Collection Fund (\$3.5 million), and the Tax Prepayment Special Interest Fund (\$2.5 million). These transfers will allow for County facilities renovations and repairs that have been deferred for several years.
- ✓ **Intergovernmental** at \$15.9 million – State homestead and public utility tax reimbursements and commercial activity tax
- ✓ **Local Government Fund** at \$12.3 million – State allocations for government operations
- ✓ **Property Taxes** at \$9.2 million
- ✓ **Investment Earnings** at \$5.1 million.





There is a strong correlation between General Fund revenue and the health of the regional and State economics. Unemployment rates and per capital income growth for the region lag that of the United States and the State of Ohio. As homeowners struggle to pay mortgages or abandon properties, perproperty tax delinquencies increase, directly affecting tax collections. The volatility of General Fund revenue is the primary justification for the County Council’s establishing the 25% reserve. Should revenue quickly or sharply decline the balance is needed to ensure continuity of services while a responsible deficit reduction plan can be developed and implemented.

**General Fund Reserve**

*Cuyahoga County Code Section 706 requires 25% of the current fiscal year’s General Fund’s operating expenditures be held in reserve. The Code further allows only one-time usage of the reserve, e.g., to retire debt, pay judgments, or offset a temporary projected deficit.*

The 2016 estimated Available Ending Balance for the General Fund Operating budget is \$86.6 million, which represents 23.2% of the annual appropriation level. For 2017 the Available Ending Balance is \$81.6 and 22.2% of expenditures.

**0.25% Additional Sales Tax SubFund**

In 2007, the Board of County Commissioners increased the sales tax rate by 0.25% to support the Medical Mart/Convention Center project. The use of this revenue has been expanded to include not only the debt service and operating costs of the Global Center for Health Innovation (the Medical Mart), but also the County Hotel, scheduled to open June 2016. The activity associated with the 0.25% is included in the General Fund budget in the 2016-2017 Biennial Budget.

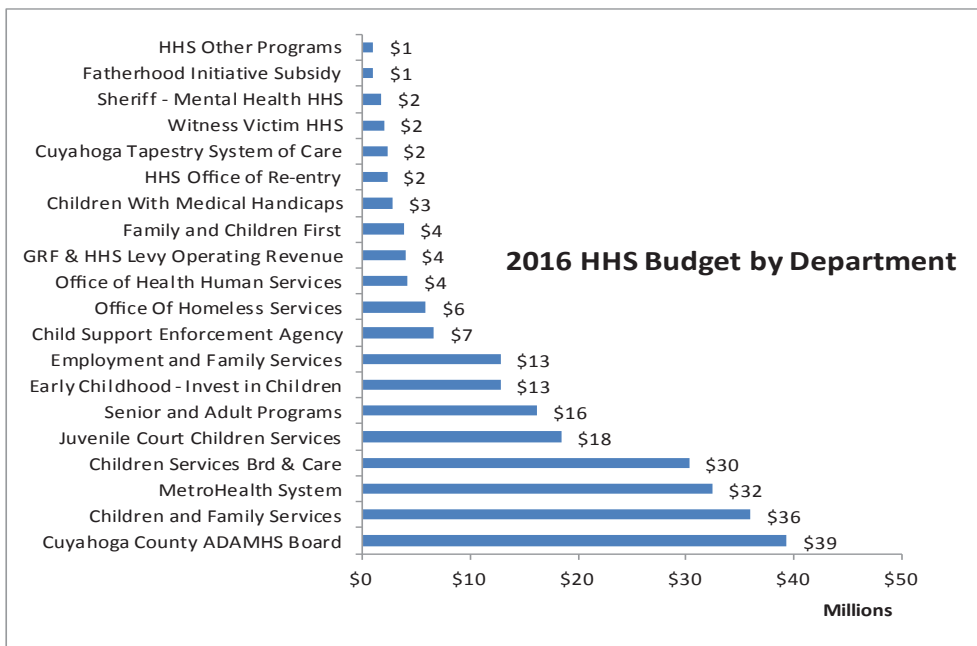
In 2016, the 0.25% additional tax is estimated to generate \$56.1. Expenditures are budgeted at \$53.3, which provides for debt service for the Global Center and the County Hotel. The estimated ending balance is \$2.8 million, which is 5.2% of total expenditures.

**2016 General Fund Additional Sales Tax**

	<b>Global Center Reserve</b>	<b>Remaining GF Operating</b>	<b>Total General Fund Operating</b>
<i>Revenues</i>	\$56,050,082	\$373,961,958	\$430,012,040
<i>Expenditures</i>	\$53,270,027	\$373,115,578	\$426,385,605
<i>Operating Balance</i>	\$2,780,055	\$846,380	\$3,626,435

**Health and Human Service (HHS) Levy Fund**

There are two Health and Human Services levies approved by the voters of Cuyahoga Oungy. The 4.8 mill levy will generate approximately \$129.4 million in each year of the new biennium. The 3.9 levy will



generate about \$108.2 million in each year 2016 and 2017. For a more detailed discussion of the computation of millage and tax rates, please refer to the **Revenue Analysis** section of this document.

The HHS Levy Fund supports a myriad of programs and services that seek to ensure the physical, mental, and emotional health of the County. The County’s social service agencies use three types of funding to continue its operations: Federal and State allocations, reimbursements, and the Health and Human Services levies passed by the voters.

The 2016 levy revenue of \$237.7 million is \$6.7 million higher than the 2015 actual of \$231.1 million. This modest (2.8%) increase is a departure from the flat revenues experienced in the preceding years and anticipates an increase resulting from the property tax reappraisals in 2015.

Expenses in 2016 are budgeted at \$237.7 million, an increase of \$18.0 from the 2015 actual of \$219.7. The higher number in 2016 includes \$3.0 million to repair and upgrade the Jane Edna Hunter and Virgil E. Brown human services headquarters and another \$2.4 million in 2017 for the Brown building. In order to support existing human services the County will use reserves of \$23.8 million in 2016 and \$15.5 million in 2017 from the Public Assistance (PA) funds.



**Health and Human Services Fund  
Balance Reserve Policy**

*Cuyahoga County Code Section 7.07 requires 10% of the current fiscal year’s Health and Human Services Levy Fund’s operating expenditures be held in reserve. The Code further allows only one-time usage of the reserve, e.g., to retire debt, pay judgments, or offset a temporary projected deficit.*



The 2016 HHS Levy budget anticipates an ending balance of approximately \$45.1 million each year of the biennium. This represents 19% of the annual appropriation level. This level is below the Government Finance Officers’ Association (GFOA) best practice recommendation of 20-25%, but is above the 10% in the County’s codified policy.

### **Special Revenue Funds**

Special Revenue Funds are established and maintained to account for resources designated for specific purposes. This fund type includes grants, state and federal allocations, and tax collections supporting a designated activity. The County's financial policies dictate that expenditures from these funds are limited to the mandates or direction of the funding source, and cannot be used to subsidize other funds, except as required or permitted by program regulations or legal directive. Each Special Revenue Fund is designated by a subfund in the County's accounting system that carries its own name, number, separate accounting entries, and relevant financial reports.

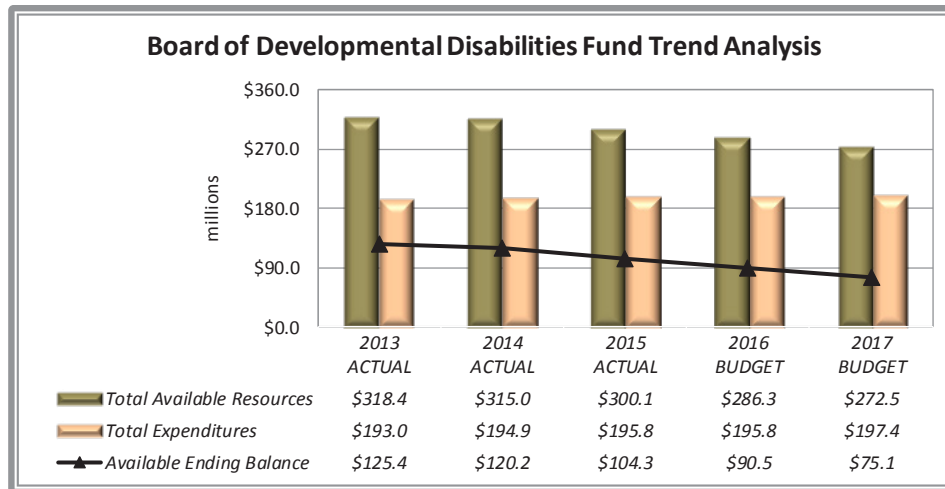
The County's financial policies indicate that expenditures in the Special Revenue Funds should not exceed the funds' available resources, though the General Fund subsidizes many of the Special Revenue Funds. Schedule III includes a listing of the General Fund subsidies to various Special Revenue Funds. Subsidies are provided when a match of county dollars is required in order to draw down the revenue or when the County Council determines that additional funding is needed to provide effective programs and services. The above referenced policy statement and others are incorporated in the "Financial and Budgetary Policies" portion of the ***Budget Guide section***.

The 2016 budget for the Special Revenue Funds totals \$757.3 million. This represents an increase of \$77.2 million from the 2015 actual of \$680.1 million. Estimated revenue totals \$721.8 million, including approximately \$186.8 million (or 26% of total revenue) in General Fund/HHS levy subsidies. The estimated Ending Cash Balance of \$154.3 million is calculated by the difference between current revenue and expenses plus the beginning balance of \$323.2 million.

The following narrative describes some of the special revenue funds included in the 2016-2017 budget:

#### **Board of Developmental Disabilities Fund**

The Board of Developmental Disabilities seeks to assist individuals with developmental disabilities in choosing and achieving a life of increased capability such that they can live, learn, work, and play in the community and to assist and support their families in achieving this objective. The Board is supported in part by a 3.9 mil property tax levy. This continuous levy is continuous does not need to be reapproved by the voters every four years unlike the two HHS levies. The Board receives the same amount of voted support unless the public approves a change. The Board receives no support from the General Fund or the Health and Human Services Levy Funds.



The 2016 budget anticipates \$106.0 million in levy property tax collections and another \$64.7 million in Intergovernmental revenue, including Medicaid reimbursements and the Ohio Department of Education allocations. Property tax and intergovernmental revenue show a marked increase \$15 million since 2015; this increase is 16.1% of last year’s actuals. The total budgeted revenue of \$182.0 million in 2016 is approximately \$13.8 million less than the approved operating budget of \$195.8 million. The Estimated 2016 Ending Cash Balance of \$90.5 million represents 46.3% of the annual appropriation level, well above the best practice recommendations for fund balances. While the ending balance remains healthy over the biennium, the cash balance has dropped 57.5% from the 2014 level of \$130.6 million to \$75.1 million in 2017 as a result of reduced State reimbursements.

**Public Assistance Funds**

The Public Assistance (PA) Funds account for the financial activity of the Department of Health and Human Services, including the divisions of Employment and Family Services, Children and Family Services, and Senior and Adult Services. The State establishes the amount of Federal and state revenue (i.e. allocations) the County will receive to finance services such as food stamps, job training, child abuse investigations, day care assistance, family preservation and reunification, and Medicaid. The State formulas used to calculate the allocations are based on the County’s population and reported service statistics (need). A Levy Fund subsidy is budgeted for a subfund when the County Council establishes appropriation levels for that department that exceed the anticipated revenue and/or when the revenue source requires the County to contribute to the cost of a program (i.e. mandated share). All subsidies provided to the PA funds are from the Health and Human Services Levy Fund.

Among the largest non-local revenue sources in the PA funds are the following:

<b>Social Security Act Title IV-E Administration</b>	<b>\$35.0 million</b>
<b>Temporary Assistance to Needy Families (TANF)</b>	<b>\$14.6 million</b>
<b>Income Maintenance</b>	<b>\$11.1 million</b>

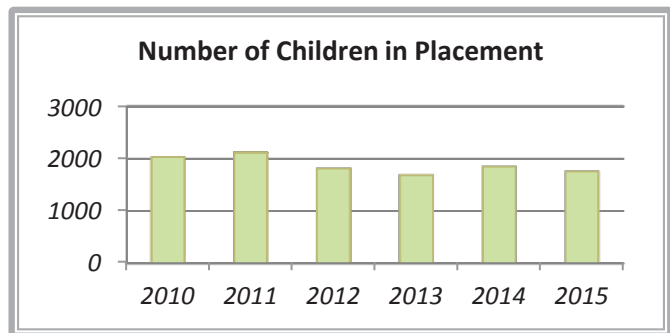
These revenues have stayed level as compared to the previous State biennial budget levels. The combined total of Intergovernmental (non-local) revenue in 2016 for the PA funds is \$108.9, which represents a decrease of \$4.4 million (or 4.3%) from 2015. When allocations are reduced, the County must decide whether to cut the services accordingly or increase the HHS levy subsidy to the agency to maintain existing service levels. The HHS Levy Fund provides more than \$98.4 million in subsidies to the PA Funds in 2016 and \$98.2 million in 2017. This demonstrates the level of need for services in the County far exceeds the Federal and State governments' ability to pay.

Theoretically, the PA funds should have a zero balance at the end of the year; expenditures should equal the sum of total available resources, including HHS Levy Fund subsidies. In reality, however, these subfunds rarely end the year with a zero balance due to the two methods of funding (reimbursement and advance) the State uses. Additionally, there is an annual reconciliation process completed after the first quarter of the following year that to ensure that the expenses incurred were appropriate and that the revenue received was sufficient to cover the expenses.

### **Children's Services Fund**

This fund, included in the HHS division of Children and Family Services' (DCFS) budget, maintains the revenue and expenses – budgeted at \$63.4 million in 2016 - associated with the board and care of children in paid placements (foster/adoptive and residential treatment). The largest revenue source in 2016 and 2017 is the \$30.2 million (or 55.7% of total revenue) subsidy provided by the HHS Levy Fund, which is \$1.7 million lower than the 2015 level of \$32.0 million. This decrease in subsidy reflects the lower support required because of the 2016-2017 budget reductions. The largest non-local funding for the Children Services Fund is from Social Service Act Title IV-E (\$15.7 million, or 65.7% of intergovernmental revenues) and the State Child Welfare Allocation (\$6.2 million, or 26.0%). Title IV-E revenue, which reimburses the County for out-of-home board and care expenses, has been declining due to reductions in the number of children in placements.

The DCFS shift to providing needed therapeutic and supportive services while preserving the family unit has led to a significant decrease in the number of children in paid placements and, as a result, a reduction in associated IV-E revenue. This method of responding to families in crisis, however, is a nationally recognized best practice that allows the Department to serve more families in need (using funds formerly spent on expensive placements) and increases the likelihood of future success (no further system involvement). The expenditures for the Children's Services Fund are budgeted at \$63.4 million in 2016 and 2017. The 2016 budget is a decrease of \$2.9 million from the 2015 due to the budget reductions, but also as a result of a decrease in placements over the last six years.



**Other Special Revenue Funds**

<b><u>Fund</u></b>	<b><u>Purpose</u></b>	<b><u>2015 Actual</u></b>	<b><u>2016 Budget (millions)</u></b>	<b><u>2017 Budget</u></b>
<b>Motor Vehicle Gas Tax</b>	<i>Gasoline and automobile license tax revenues are used for maintenance, rehabilitation, and construction of County highways and bridges.</i>	<b>\$42.1</b>	<b>\$45.2</b>	<b>\$45.3</b>
<b>Child Support Services</b>	<i>Federal Department of Health and Human Services Child Support Enforcement provides reimbursement of 66% of expenses related to the judicial determination of paternity, establishment of support orders, enforcement and modification of child support and alimony orders, and administration of the program.</i>	<b>\$29.6</b>	<b>\$37.8</b>	<b>\$37.9</b>
<b>Cuyahoga Job Creation Fund</b>	<i>A combination of casino tax revenues, General Fund subsidies, and loan repayments provide for loans intended to create jobs and otherwise spur economic growth.</i>	<b>\$1.8</b>	<b>\$10.3</b>	<b>\$11.0</b>
<b>Casino Tax Revenue Fund</b>	<i>The allocation of State casino tax revenues is used to promote economic development in Cleveland's downtown district through June 30, 2016 and in any area of the county or for educational initiatives after that date.</i>	<b>\$0.3</b>	<b>\$6.3</b>	<b>\$4.3</b>
<b>Property Demolition Fund</b>	<i>The General Fund and transfers of surplus cash from the Delinquent Tax Assessment, Tax Certificate Administration, and Tax Prepayment Special Interest Funds provide for programs that abate nuisance and blighted properties.</i>	<b>\$1.8</b>	<b>\$26.0</b>	<b>\$0.0</b>
<b>Real Estate Assessment</b>	<i>A percentage (based on amount of taxes collected) of real and public utility tangible personal property tax collected is used to cover expenses related to appraisal services and all other services that establish tax value.</i>	<b>\$11.7</b>	<b>\$12.0</b>	<b>\$13.8</b>
<b>Delinquent Tax Assessment Collection</b>	<i>The County Treasurer's and Prosecutor's offices each receive 2.5% of all delinquent real property, personal property, and manufactured home and mobile home taxes and special assessments for expenses related to the collection of delinquent taxes for the benefit of a county land bank. Expenditures spike in 2016 because of the one-time transfer for the property demolition program.</i>	<b>\$6.2</b>	<b>\$10.8</b>	<b>\$4.9</b>
<b>Workforce Development</b>	<i>The U.S. Department of Labor provides funding through the Ohio Jobs and Family Services (ODJFS) Agency to conduct education and training systems that prepare youth and under-skilled adults for sustainable employment. Additional revenue comes from the U.S. Department of Health and Human Services' Temporary Assistance for Needy Families program through ODJFS.</i>	<b>\$10.9</b>	<b>\$11.3</b>	<b>\$11.4</b>

### **Categorical Grants**

The County receives – via many of its departments and agencies - a number of grants from the Federal and State governments, as well as from private foundations and corporations. These grants, called categorical grants, are used to finance specific, time-limited projects and are not included in the All Funds operating budget. General Fund support is included in grant funds only when a “cash match” is required as a condition of the award. The County Executive and County Council maintains a policy of accepting only those grants that will not require General Fund support beyond the expiration of the grant period.

The 2016 budget will be augmented by more than \$67.0 million in categorical grants managed by 23 different agencies. This means that the grants either end or begin between January and December 2016. These figures exclude any grants awarded to the MetroHealth System and the Alcohol, Drug Addiction, and Mental Health Services Board, whose operating budgets are not under the authority of the County Council.

Detailed grant information can be accessed by contacting the individual agencies or the Office of Budget and Management.

### **Debt Service Fund**

The **Debt Service Fund** is used to budget payments of principal and interest on all notes and bonds issued by the County. Property Tax revenues for debt service are derived from voted and un-voted property taxes. Other Intergovernmental Revenues reflect State reimbursements for property tax collections and commercial activity tax reimbursement. These factors are described in the **Revenue Analysis Section** under Tax Reduction Factors. In addition to the reimbursements, intergovernmental revenues are derived from special assessments and tax-increment financing revenue. Other Financing Sources (i.e., General Fund subsidies) for 2016 include budgeted payments for the following programs:

<b>Total General Fund Operating Debt Service</b>	
<i>Bond Retirement</i>	\$28,867,823
<i>Gateway Arena Project</i>	\$5,600,000
<i>Brownfield Debt Service</i>	\$843,000
<i>Shaker Square Series 2000</i>	\$124,000
<i>Commercial Redevelopment</i>	\$890,535
<i>Rock &amp; Roll Hall of Fame</i>	\$869,271
<i>Medical Mart Debt Service</i>	\$31,421,060
<i>Steelyard/Westin DS</i>	\$570,434
<i>Debt Service County Hotel</i>	\$3,769,817
<i>Western Reserve Series 2014B</i>	\$784,480
<i>Global Center for Health Innovation</i>	\$679,150

The 2016 total revenue is \$76.7 million, which represents an 11.0% increase from the 2015 actual of \$69.1 million. The General Fund subsidy grows from \$40.1 million in 2015 to \$44.1 million in 2016 and increases to \$56.0 million in 2017, which reflects the ramp up of debt obligation for the County hotel project. Expenditures are budgeted at \$74.4 million in 2016 and \$86.4 million in 2017. The operating revenue of \$32.6 million is less than the budgeted expenses of \$74.4 million, but the available beginning cash balance of \$17.7 million is to cover 2014 debt service payments. The estimated available ending balance for 2016 is \$11.5 million and for 2017 is \$13.6 million.

A complete debt retirement schedule is maintained by the Office of Budget and Management in order to account for current and future debt service requirements. The County Executive maintains a policy of issuing debt on a controlled and selective basis.

### **Enterprise Funds**

Enterprise Funds are established to finance and account for the acquisition, operation, and maintenance of county facilities and services that are supported by user charges. These funds operate in a manner similar to the private sector in that they are financed primarily by charges to consumers, established with the approval of the County Council. Their accounting must indicate whether they operate at a profit or a loss. Although all county-owned enterprises are subject to the laws and regulations like other County programs, certain types of enterprises are frequently subject to regulations set by agencies at higher levels of government that affect their basic operations, financing, and accounting. The County Airport at Robert D. Shea Field, for



example, is subject to regulation by the Federal Aviation Administration (FAA). There are four enterprise funds under the authority of the County Executive:

**County Parking Garage**  
*Includes multiple parking lots including*  
2016 Budget - \$2.6M  
2017 Budget - \$2.6M

**County Airport**  
*A private airfield that is public maintained for corporate tenants*  
2016 Budget - \$1.7M  
2017 Budget - \$1.6M

**Sanitary Sewer**  
*Maintenance of sanitary sewer lines and sewer development projects*  
2016 Budget - \$42.3M  
2017 Budget - \$33.4M

**Regional Enterprise Data Sharing System (REDSS)**  
*Maintains an emergency services database for local police departments*  
2016 Budget - \$1.6M  
2017 Budget - \$1.6M

A detailed description of these operations is located in the **Program Budget section** of this Budget Plan document.

When user charges are not sufficient to cover operating expenses, the General Fund may subsidize the shortfall. The County's financial policies stipulate that enterprises should generate revenue equal to at least 50% of their total operations and work toward becoming fully self-supporting. The service charges for these funds, as well as the costs of operation, should be reviewed on an annual basis to minimize the need for General Fund support.

Neither the County Airport nor REDSS' revenue is sufficient to cover its operating expenses in 2016, so General Fund subsidies are estimated at \$771,900 and \$465,973 for the respective programs. The subsidy for REDSS has increased over the past few years due to the drop in user fees collected. The Department of Public Safety and Justice Services provides to local police departments access to the Federal law enforcement database and charges for this access. There has been a slight decrease in the number of users, which has resulted in the decreased revenues. Expenditures have also decreased since 2013, but charges for services revenues remain lower than expenditures. The Airport's subsidy increases in 2016 because of the hire of an airport manager and the one-time purchase of a fire truck.

The Parking Garage Fund records the activity of the County-owned garages and parking lots. The Public Works Department has included in its capital plan structural repairs and improvements to the garages that will draw down some of this cash reserve over the next few years. The 2016 - 2017 budget anticipates \$3.3 million in revenue on average with projected expenses of \$2.6 million each year.

The Sanitary Engineer's revenues are higher than expenses by \$6.6 million; this cushion allows for emergency repairs and for capital planning that will directly benefit the sewer districts. Capital outlays include repair and replacement of broken or damaged lines, pump station maintenance, wastewater treatment facility renovations or expansions, construction of new infrastructure, and equipment purchases. For all Enterprise Funds the 2017 estimated Ending Cash Balance is \$54.5 million, of which \$47.9 is for the Sanitary Engineer fund.

### **Internal Service Funds**

Internal Service Funds capture services provided by one County agency to other County agencies on a reimbursement basis. Revenue is generated through user fees charged to the recipient agency to cover these costs.

Nine Internal Service Funds are under the authority of the County Executive. These funds along with their major revenue sources are listed below (please see the ***Program Budget Section*** for a specific description of these funds):



The County's financial policies state that charges and rate schedules shall be sufficient to cover the operations of the fund. The General Fund has subsidized select Internal Service Funds when the costs were not recoverable; the 2016 budget includes a General Fund subsidy of \$4.0 million for the Space maintenance fund to pay for County-owned space that is unoccupied or otherwise cannot be charged to an agency or outside entity. Internal Service Funds generate revenue from charges for services from user agencies. These charges may change during the course of the year based on services rendered and periodic reconciliations. The County's financial policies dictate that internal service charge revenues are monitored closely to ensure that actual expenditures are recovered.

Revenues for the internal service funds are estimated at \$166.6 million for 2016 and \$153.1 million for 2017. The 2016 estimate is higher than 2017 because, in addition to the 2016 subsidy to the space maintenance fund, 2016 shows the cost recovery of encumbered contracts

(\$7.3 million) and the reestablishment of the Telecommunications Fund (\$3.3 million). These increases are partially offset by the lower revenue for the Workers' compensation fund as 2015 included an intra-fund cash transfer.

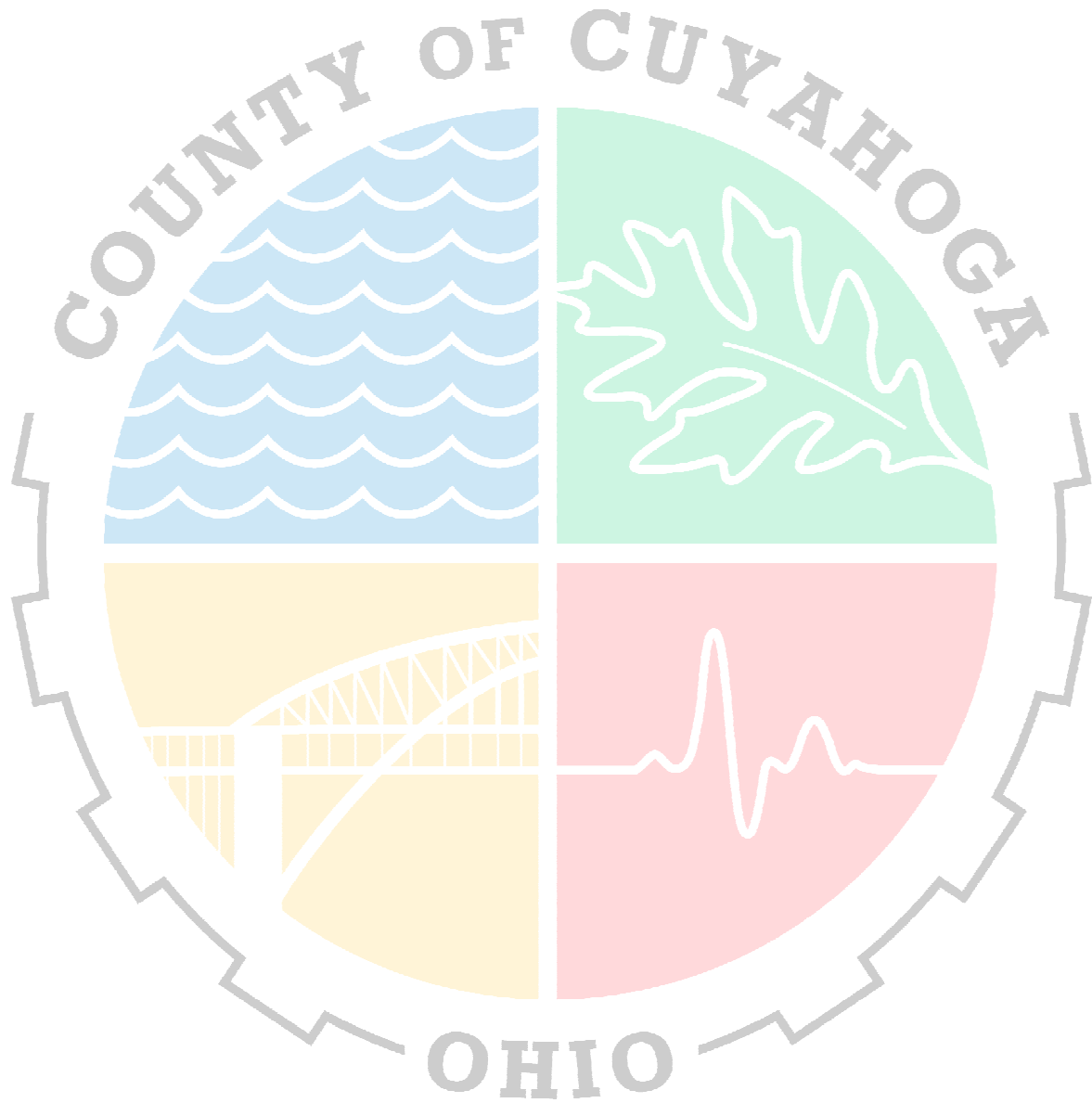
The 2016 approved expenditure budget of \$162.7 million represents a decrease of \$11.3 million from \$174.0 million in 2015 and the 2017 budget is lower than 2016 by \$4.3 million. The largest increase from 2015 is in the Hospitalization Self-Insurance fund in which health insurance financial activity is recorded. Expenses were higher in 2015 because of a significant amount of prior year expenses, more than typical, that were paid in 2015. The 2016 budget for Hospitalization Self-Insurance is \$96.5 million, down from \$104.4 million paid in 2015. Also lower is the budget for the County facilities space maintenance and protective services fund. The 2016 budget for this fund is \$45.9 million, which is lower than the 2015 by \$4.0 million and reflects the 10% budget reduction that was applied to the fund. The 2015 expenditures for the Workers' Compensation fund (\$13.1 million) include a non-operating cash transfer of \$7.4 million.

The operating expenses for Workers' Compensation in 2016 (\$10.5 million) are budgeted higher than the 2015 actual by \$4.8 million due to a one-time gap payment for the transition from retrospective rating to prospective rating of our program. The largest increase from 2015 to 2016 is experienced for the Telecommunications, which is appropriated at \$3.3 million in 2016. This fund has not been used since 2014 when the Information Technology department function was moved to the General Fund. This fund is being restored in 2016 to ensure continued timely payment of telecommunications expenses.

### **Capital Improvement Plan**

The construction, maintenance and repair of roads and bridges, wastewater treatment facilities and lines, and public buildings and investment in information technology are important for the provision of effective and efficient services. To assure that this infrastructure is well maintained, the County prepares a five year capital plan for each major infrastructure area. The capital improvement budget involves planning for the long term maintenance of capital assets and investing in equipment and technology. Please refer to the capital plan section of this document for a discussion of the capital projects.

# REVENUE ANALYSIS



## REVENUE ANALYSIS

The **Revenue Analysis** section of the 2016 Budget Plan includes detailed information on the various sources of revenue included in Cuyahoga County’s All Funds budget. This analysis is critical to gaining an understanding of County operations and the need for strong financial management.

The amount of revenue available to the County is influenced by several factors: political climate, the economy, and the County’s efficiency and effectiveness. Intergovernmental allocations, for example, that flow to the County from the State or Federal governments are influenced by the controlling political party and/or the current pressing policy issues. The economy significantly affects the majority of County revenue, specifically Property Taxes (26% of total revenue in 2016) and Sales & Use Taxes (18.7% of total revenue in 2016).

Revenue drives the decision-making process. Not only because elected leaders and policy makers can only work with the resources available to them, but also because many revenue sources – particularly those that flow from other government sources – have coinciding mandates that dictate to the County what must be done (i.e. program or service delivery) with that funding. The County’s elected leaders have discretion over only a portion of total revenue, which presents a challenge when trying to implement new programs or ideas to respond to Cuyahoga County’s specific needs.

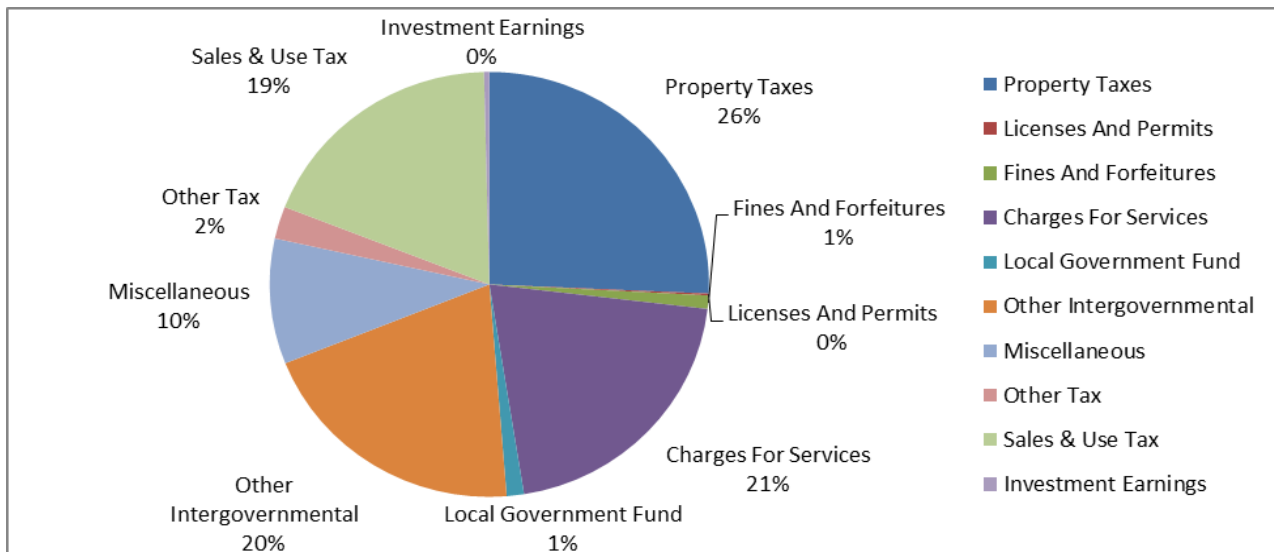
The **Revenue Analysis** section details the revenue that flows into the budget, enabling the various County agencies to implement the programs and services described. The County’s 2016/2017 biennial budget adopted by the 11-member County Council anticipates revenue totaling \$1.4 billion in years 2016 and 2017.

### Cuyahoga County Revenue by Source – All Funds

As can be seen in the chart below, the County’s revenue is very diverse: no one source represents more than 26% of the total. While diversity is generally an indicator of financial health, much of the revenue that flows into the budget is restricted, leaving the County vulnerable to fluctuations in its unrestricted revenue sources, such as the Local Government Fund, Sales Tax, select fees, and investment earnings. Restricted revenue is segregated into **Special Revenue Funds**, discussed in the **Fund Budgets** section of this Plan.

This section describes the County’s major sources of revenue and explains the assumptions behind the estimates included in the 2016-2017 budget.

### 2016-2017 Biennial Operating Budget: Where County Dollars Come From

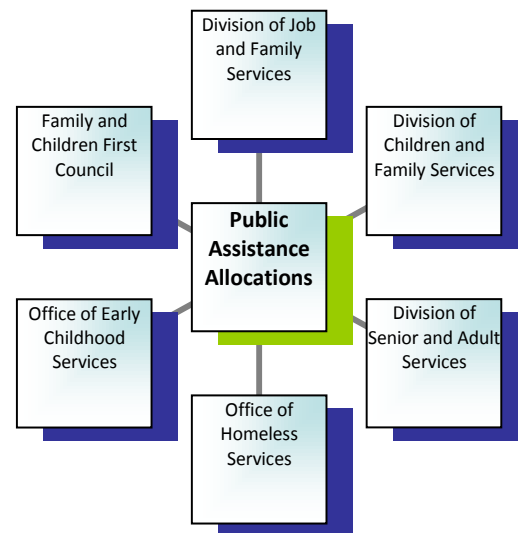


### **Intergovernmental (21% of total revenue)**

Intergovernmental revenue is funding that flows into the County budget from other government sources. Please note that this discussion *includes* the County's allocation from the State's Local Government Fund, which is reflected separately in the Adopted Budget Schedules. **Intergovernmental revenue is estimated to total \$311.9 million in 2016 and \$313.8 million in 2017.** This represents a decrease of 4.1% and 3.5% in 2016 and 2017, respectively, from the 2015 actual of \$325.1 million. Only 18.5% of total Intergovernmental funding is revenue to the County's General Fund (including the HHS levy funds, discussed below): the remaining 81.5% is recorded in the various Special Revenue Funds.

The major sources of Cuyahoga County's Intergovernmental revenue include:

- **Local Government Fund** – This allocation from the State is budgeted at \$18.4 million in 2016 and 2017, respectively. The 2016 figure is down 5.2% from the 2015 actual of \$19.4 million. The decline over the past 5 years beginning in 2012 reflects the continued cut in the State's biennial budget that became effective July 2011.
- **Public Assistance** – There are a number of allocations that flow to the County from the State in support of the many social service and self-sufficiency programs offered via the County's Department of Human Services. Due to the inter-connectedness of the various County agencies, many of the aforementioned intergovernmental revenue streams support multiple agencies that work collaboratively toward a common goal. These allocation amounts included in the budget are based on notices from the State and include, but are not limited to:



- **Temporary Assistance to Needy Families/Title XX** - \$37 million in 2016 – provides funding for a number of social services including increasing child care availability and providing community-based services to the elderly and disabled
- **Supplemental Nutritional Assistance Program** - \$13 million in 2016 – provides funding for families who lack the means to provide sufficient food for themselves and their families
- **Income Maintenance/Social Services** - \$14 million in 2016 – provides funding for social service and self-sufficiency programs and services
- **Title IV-E Training & Administration** - \$16 million in 2016 – provides funding for direct services to children and the administration of those services.
- **Federal Medicaid** - \$9 million in 2016 – health care coverage for low-income individuals

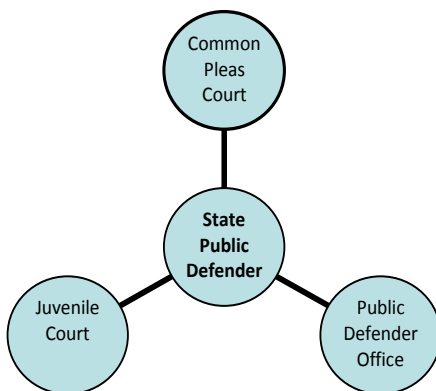
Public Assistance revenue totals \$108.9 million in 2016 and 2017, making up approximately 34.9% of total Intergovernmental revenue. This revenue is recorded in the various Public Assistance funds that capture the activity of the Health and Human Services agencies (e.g. Children and Family Services, Employment and Family Services, Senior and Adult Services, Homeless Services and Family and Children First Council). The Public Assistance funds are discussed in greater detail in the **Fund Budgets** section of this Plan.

- **Board of Developmental Disabilities** – The Board is estimated to receive \$64.7 million in intergovernmental revenue to support early childhood programs, two schools for the developmentally and physically disabled, eight adult activity centers serving over 2,500 adults, and 58 group homes serve 404 residents. Revenue that supports the County’s Board of Developmental Disabilities accounts for more than a quarter of Intergovernmental revenue in the 2016-2017 budgets and includes, but is not limited to the Ohio Department of Developmental Disabilities Reimbursement, Ohio Department of Education grant and Title XX.

- **State Public Defender** – Counties are required to provide legal counsel to individuals who lack the means to secure an attorney on their own. In Cuyahoga County this is accomplished two ways: assignment of a staff attorney from the Public Defender’s Office or the assignment of a private attorney who is paid on a per case basis according to the prescribed fee schedule. Approximately 20% of cases are assigned to the Public Defender, versus 80% to assigned counsel.

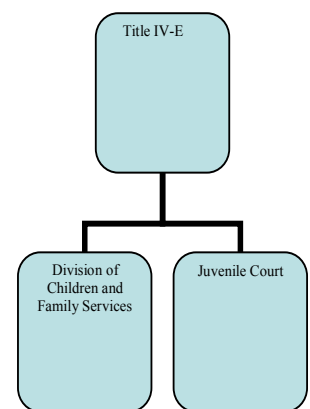


The State Public Defender reimburses counties for expenses related to indigent defense at the rate of 48%, effective July 2015. The budget anticipates \$9.7 million in State reimbursement. The 2015 expenditures for indigent defense is \$20,550,437, included in these cost beyond the Public Defender are the following;



- Common Pleas Court - Assigned Counsel 2015 expenses \$6,000,288
- Juvenile Court – Assigned Counsel 2015 expenses \$1,521,245 and \$1,782,192 for Guardian ad Litem

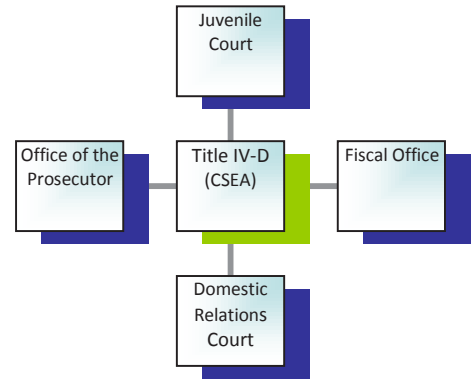
- **Title IV-E** – The County is reimbursed through Title IV-E of the Social Security Act for expenses associated with the placement of children who are at risk or victims of abuse or neglect in substitute placement. The IV-E entitlement comes to the County through two allocations: Administration and Maintenance. The Administration allocation is the larger of the two and provides reimbursement for administrative expenses (including salary and benefits) and Maintenance provides reimbursement for the actual cost of substitute care (e.g. per diem paid to foster care homes and residential care providers). IV-E revenue supports the operations of the HHS division of Children and Family Services and Juvenile Court. The Court’s share of IV-E revenue has increased in the last few years as





more juveniles have been served in the community as opposed to being sent to Ohio Department of Youth Services facilities. Funding from Title IV-E is estimated at \$41.1 million in the 2016 budget, which represents 13.2% of total Intergovernmental revenue.

- **Title IV-D** – The County generates revenue through Title IV-D of the Social Security Act for its activities relative to the establishment and enforcement of child support, including the establishment of paternity. This Federal entitlement flows to the County from the State Department of Health and Human Services and reimburses the County for eligible expenses at the rate of 66%. IV-D revenue is the largest source of revenue for the Cuyahoga County Child Support Enforcement Agency (CSEA) and through contracting significantly supports the operations of Domestic Relations Court, Juvenile Court, and to a lesser extent the Fiscal Office (for the processing of cash child support payments). The 2016-2017 budget for IV-D revenue was calculated at 66% of eligible expenses in CSEA, as well as Domestic and Juvenile Courts and the Prosecutor’s Office. Title IV-D reimbursement generated by the Courts and the Prosecutor’s Office is revenue to the County’s General Fund. Total funding from Title IV-D accounts for 8% of total Intergovernmental revenue and is estimated at \$25 million each in 2016 and 2017.



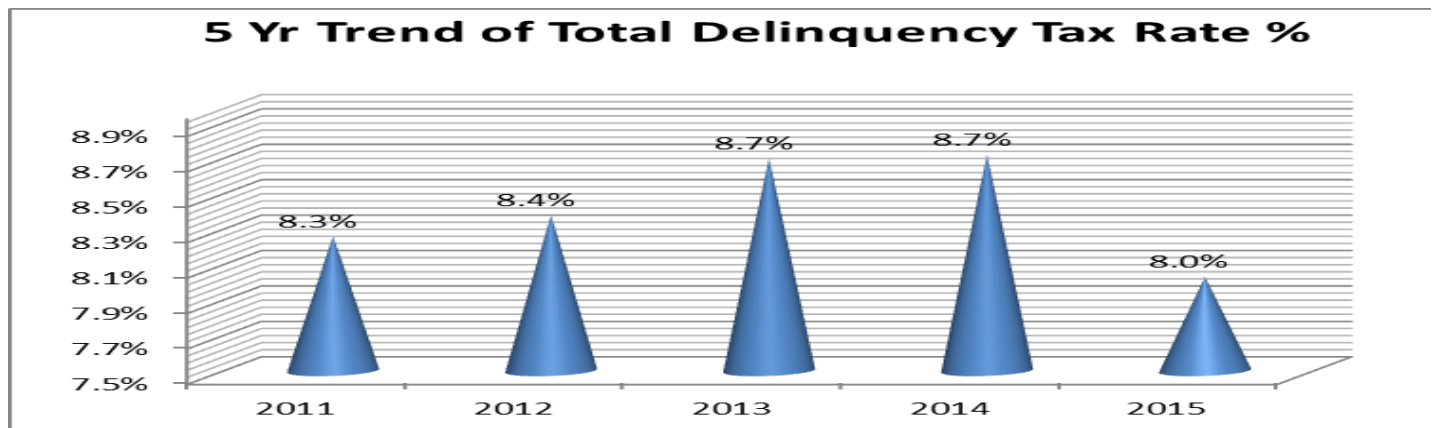
**Property Taxes (26% of total revenue)**

Revenue generated through property taxes represents just less than a third of total revenue. The County is required to update taxable property values every three years to reflect current market values: this was last completed in 2015. A complete reappraisal of every parcel of property must be completed every six years: this was last completed in 2012. Collection on the updated values will begin in 2016. **The total 2015 assessed valuation for collection in 2016 is \$27,526,151,060.**



Local property tax rates are computed in **mills**. One mill is the equivalent of \$1 of tax for each \$1,000 in assessed value. The assessed value is calculated by multiplying the estimated market value of the property by 35%. For example, a home with an estimated market value of \$100,000 has an assessed value of \$35,000 (\$100,000\*0.35). Based on this assessed value, one mill would generate \$35 in tax (\$35,000\*.001). Please see Page 9 of this Section for a comprehensive discussion on millage.

The All Funds estimates for property tax revenue are \$373.0 million in both 2016 and 2017. The 2015 delinquency rate was 8%, a decrease from the 8.7% rate of delinquency in 2014.



Slightly more than half (55.3%) of property tax revenue is generated by the County's two Health and Human Services levies (discussed later) and another 27.9% by the levy that supports the Board of Developmental Disabilities. **Only 4.0% of property taxes are revenue to the General Operating Fund.** It should be noted, that on average **only about 16% of total property tax collections countywide are actual revenue to Cuyahoga County.**

### ***Health and Human Services Levies***

Included in the Property Tax estimate is revenue generated via outside millage: two levies approved by the voters to supplement spending in the health and human services. **Combined, these two levies are estimated to account for revenue totaling \$237.7 million in 2016 and 2017.** An increase in 2014 reflects the voted renewal and increase of the 2.9 mill levy: passed in 2013 at a renewed rate of 3.9 mill levy.



The larger levy – 4.8 mills – renewed by the voters of Cuyahoga County in March 2016 – is estimated to generate \$129.4 million in 2016 and 2017. The renewed smaller levy – 3.9 mills – is estimated at \$108.2 million in 2016 and 2017. Levy revenue is considered to be part of the County's General Fund and is allocated at the discretion of County Council.

The levies supplement other funding, predominantly from the Federal and State governments, for mandated services such as the protection of children and the elderly from abuse and neglect, eligibility determination and enrollment in entitlement programs, such as Medicaid and the Supplemental Nutrition Assistance Program (i.e. food stamps), and the establishment and enforcement of child support orders. Additionally the levies enable County leaders to affect change in areas not mandated by law but deemed a moral imperative such as the County hospital (MetroHealth), early care and education (birth to age 5), services to successfully integrate ex-offenders into the community, and in-home care for seniors, enabling them to remain in their homes and avoid unnecessary – and costly – nursing home stays. **In 2016, All Funds spending in the areas of Social Services, Health and Safety totals \$590.9 million; the levies represent just 40.2% of the County's total spend.**

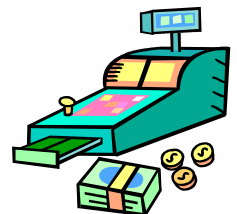


### **Charges for Services (21% of total revenue)**

County services are supported – in part – by fees assessed for certain transactions and charges for select services. The biennial budget includes \$299.5 million and \$287.1 million in 2016 and 2017, respectively, from charges for services. This represents a 13.3 % increase in 2016 over the 2015 actual.

Fees earned by the County are deposited into several different funds: 24.7% of fees are revenue to the General Fund, whereas the remaining 73.7% are recorded in the County's various **special revenue** (restricted) **funds**, which are discussed in the **Fund Budgets** section of this Budget Plan. In 2016, notable sources of fee revenue include:

- Hospitalization - \$135.5 million – Employee share of hospitalization expenses for both County employees and the employees in the entities participating in the County's Regional Benefits Program. This revenue is expected to increase 13.7% from 2015 as a result of an increase in costs and the full-year impact of new partners added to the Regional Program in 2015.
- Internal Services - \$68.7 million – Charges assigned to County agencies for general services, including facilities/maintenance (\$55.4 million) and indirect (administration/information technology) (\$13.3 million)



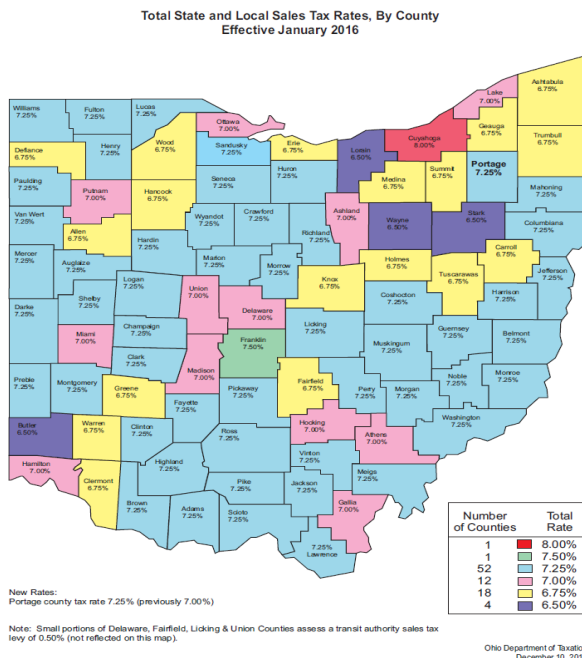
- Conveyance Fees - \$14.5 million – fees assessed by the Fiscal Office for property sale transactions.
- Title Fees - \$5.4 million – fees charged by the Fiscal Office to obtain vehicle and boat titles. These fees fully cover the cost of the Title division.
- Support Enforcement - \$10.4 million – a 2% fee assessed on support orders to offset the cost of establishment and enforcement. In the cases where obligors are in arrears, the entire payment is transferred to the obligee: the County only collects its fee when payments are current.
- County Parking Garage - \$3.2 million – Fees collected from both employees and the public for parking in the garage. The County’s Garage is fully self-supported.

The 2016 general fund portion of the budget of \$73.9 million assumes a \$17 million, or 30%, increase over 2015 collections, driven in part by:

- \$6.6 million increase in revenue generated by the Sheriff’s Office – \$1.4 million reflects the savings proposed by the Prosecutor’s Office resulting from reducing the time to indictment for jail cases by seven days and an additional \$5 million generated by the implementation of a video-communications system in the County Jail.
- \$4.1 million increase in Title IV-D reimbursement that reflects reimbursements from the HHS Levies for expenses incurred in the Prosecutor’s Office, Juvenile Court, and Domestic Relations Court for child support activities. Previously, the expenses not reimbursed by IV-D revenue were supported by the General Fund.
- \$3 million increase in revenue generated by the Board of Elections. In odd-years, the BOE charges cities and school districts for conducting elections by withholding the charges in their annual tax settlements in the even years.

### **Sales and Use Tax (19% of total revenue)**

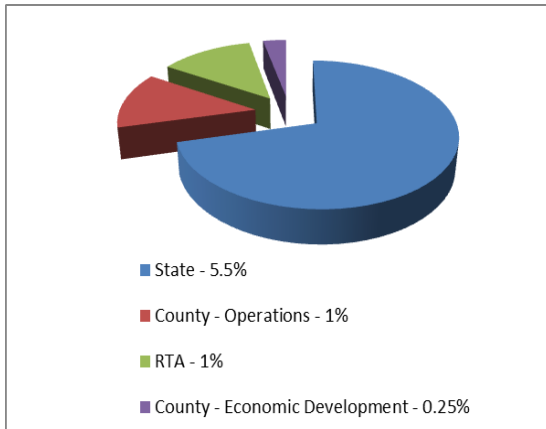
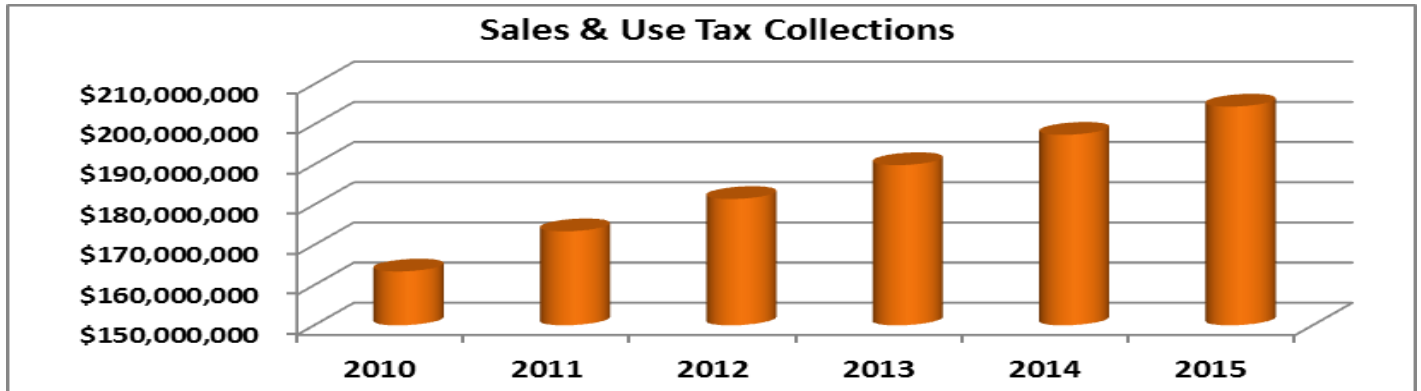
Revenue generated from Sales and Use Tax represents 16.1% of total All Funds revenue and more than 60% of General Fund revenue. Sales and Use tax is the largest source of revenue to the General Fund Operating Fund total revenue, estimated at \$271.3 million in 2016.



Sales and Use Tax collections totaled \$255.9 million in 2015, which was an increase of \$9.1 million, or 3.6%, over the \$246.8 million collected in 2014.

On average, Sales Tax collections have increased 4% each year over the previous year since 2012. This is reflective of the overall economy, but also the expansion of the sales tax base in Ohio over the years, including applying sales tax to Medicaid expenses beginning in 2009. Ohio assesses a sales tax on Managed Care Organizations (Medicaid providers): the State pays the tax on their behalf, using the payment towards the State’s required Maintenance of Effort to draw down Federal Medical Assistance Percentage (FMAP) funds. As Medicaid expansion has increased the number of enrollees, sales tax has increased.

The 2016 budget assumed that trend would continue and reflects a 4.6% growth in total Sales Tax collections over what was estimated at 3<sup>rd</sup> Quarter in 2015.



It is important to note that of the 7.75% collected from the County’s sales and use tax, **only 1% is used to support operations**, including County administration, the court system, and economic development. The State receives 5.5% of sales tax collections and another 1% is allocated to the Greater Cleveland Regional Transit Authority - this region’s public transportation system. The remaining 0.25%, increased by the Board of County Commissioners in 2007, is dedicated to economic development (see discussion below on the Global Center for Health Innovation Cleveland Convention Center and Convention Center Hotel).

***The Global Center for Health Innovation / Cleveland Convention Center and Hotel***

One of the County’s major economic development projects in 2012/2013 was the construction of the Global Center for Health Innovation Convention Center in downtown Cleveland, which opened in July 2013. The sources used to fund the Convention Center flowed through the County’s General Fund and consist of collections from the 0.25% sales tax increase approved by the Board of Commissioners in 2007 and a 1% tax on lodging (bed tax) approved by the Commissioners in 2010. Revenue collected in excess of the required payments is set aside in reserve for future project and needs including capital repairs and early debt retirement such as the new County owned Cleveland Convention Center Hotel, construction began in late 2013 and opened in 2016. Effective in 2016, the additional 0.25% sales tax will be segregated into a separate sub fund in the General Fund.



**Other Sources (12%)**

**Other Tax** – Revenue generated from various taxed/levied sources are estimated at \$35.7 million in year 2016 and \$43.4 in 2017 which includes;

- Motor vehicle license tax - \$25.9 million- county levied tax of \$15 of which \$2.50 is paid directly to the municipalities.
- Gasoline tax - \$2.4 million – state levied tax, which pays for local street, bridge maintenance and repair projects.

**Investment Earnings** – Investment earnings are estimated at \$5.6 million and \$6.5 million in 2016 and 2017, respectively, based on the reinvestment rates of the long-term portfolio at 0.90%-1.50% over the next year. Short-term rates rose, from a range of 0.00% to 0.25% to a range of 0.25% to 0.50%, in December 2015 after the Fed increased interest rates for the first time in nearly a decade. The portfolio will continue to see volatility in interest rates in 2016, with a possibility of additional interest rate hikes through 2016 and into 2017. Investment earnings have increased due to (1.) the increasing of both long term and short term interest rates, (2.) the improved investment strategy of not purchasing premium bonds that result in write-off adjustments, and (3.) better cash flow management that allows for more long term investing at higher interest rates.



**Fines and Forfeitures** – Revenue generated from various fines and forfeitures, mostly notably court costs, is estimated to total \$14.8 million and \$14.4 million in year 2016 and 2017 and represents 1.0% of total All Funds revenue. The largest contributor to this revenue category is 90% of total revenue derives from the Clerk of Court, which collects on behalf of the Court of Common Pleas, Domestic Relations Court, and the 8<sup>th</sup> District State Court of Appeals. The remaining 10% represents collections from Probate and Juvenile Courts, which serve as their own clerks. Revenue collected in 2015 was down 20% from 2014 and 11% from 2013 and is reflective of activity in the courts. In 2013 and 2014, The Clerk of Courts targeted delinquencies in earnest: working in cooperation with several collections agencies, including the Ohio Attorney General’s Office. This explains the increase in revenue for those two years and the return to the norm in 2015. 2015 revenue is almost equal to what was collected in 2011 and 2012. The 2016 budget assumes \$11.2 million in Fines and Forfeiture revenue, a 36% increase, attributed to the collection of fines from tickets written by deputies in the Sheriff’s Office.

**Miscellaneous** – Other revenue to the County that cannot be classified in the other categories is recorded as miscellaneous revenue and is estimated to total \$138.4 million and \$104.8 million in year 2016 and 2017. Combined, these sources represent 9.5% of total All Funds revenue. The 2016 increase is mostly due to the transfer of surplus balance from three of the Treasurer’s funds and Juvenile Court. Specifically, the treasurer’s delinquent tax assessment collection fund will contribute \$3.5 million; the Treasurer’s tax certificate administration fund will contribute \$4.0 million, the tax prepayment special interest fund will contribute \$2.5 million; and Juvenile Court will Title IV-E Fund contribute \$700,000. Public Work / Sanitary Engineer also included an \$11 million dollar increase in revenue from various Municipalities’ for expansion of services for sanitary, sewer and storm water services.

**Licenses and Permits** – Revenue generated from fees collected is estimated to total \$2.0 million in 2016 and 2017 and represents 0.1% of total All Funds revenue. These fees are largely generated from the Dog license registrations and adoptions. Dog license registration fees are generated by the issuing of dog licenses to dog owners in Cuyahoga County, the cost is \$20 a year or \$200 for a permanent license. This is required by law for all dog owners and proceeds go to the Cuyahoga County dog kennel. The Cuyahoga County dog kennel is a temporary home for the dogs that are found on the streets by the county dog wardens.

## **MILLAGE**

In Ohio there are two types of millage: inside and outside. **Inside millage** is provided by the State Constitution and is levied without a vote. Public schools, cities, counties, and other entities are allocated a portion of the inside mills. Inside millage is limited to 10 mills in each political subdivision, many of which overlap (e.g. school districts spanning multiple cities).



Once a political subdivision has reached its 10-mill limit, no overlapping entity has available millage regardless of their specific rates. For example, the City of Cleveland Heights, the City of University Heights, and the Cleveland Heights-University Heights (CH-UH) School District are all limited to the same 10 mills. The current allocation of the inside millage in those two municipalities is:

City of Cleveland Heights	City of University Heights
1.5 – for the County	1.5 – for the County
3.72 – for the City of Cleveland Heights	4.05 – for the City of University Heights
4.45 – for the CH-UH School District	4.45 – for the CH-UH School District
9.67 – Total Inside Millage	10.0 – Total Inside Millage

While it appears that the City of Cleveland Heights has 0.33 in available inside millage that could be used for the benefit of either the City or the CH-UH School District, because the City of University Heights has reached the 10 mill limit, both the City of Cleveland Heights and the CH-UH School District are blocked from increasing their share of inside millage. **The overwhelming majority of political subdivisions in Cuyahoga County have reached the 10-mill limit.**

The allocation of millage within cities may vary based on the school district that serves the property. For example, while the majority of the City of Cleveland is within the boundaries of the Cleveland Municipal School District, parts of the City feed into the Berea City Schools and parts feed into the Shaker Heights Schools. Inside millage, therefore, for these residents will be allocated differently, as detailed in the table below:



	Cleveland Municipal School District	Berea City School District	Shaker Heights School District
<b>For the County</b>	1.5 mills	1.5 mills	1.5 mills
<b>For the City of Cleveland</b>	4.4 mills	4.4 mills	4.4 mills
<b>For the School District</b>	4.0 mills	4.05 mills	4.1 mills

If one is reviewing the rates for a particular subdivision that don't add up to 10, it is important to review the allocation for any overlapping entities because likely one of them has reached the 10-mill limit. In the case of Cleveland Heights, for example, one could also look at the City of East Cleveland and the East Cleveland School District as they also overlap with the CH-UH School District and the City of Cleveland Heights, respectively.



**Outside millage** is levied by a vote of the public. Political subdivisions may seek the support of the voters for outside millage when they have reached their 10-mill inside millage limit but have determined that additional funding is needed to maintain or expand services to residents. Cuyahoga County voters have generously approved support for the following:

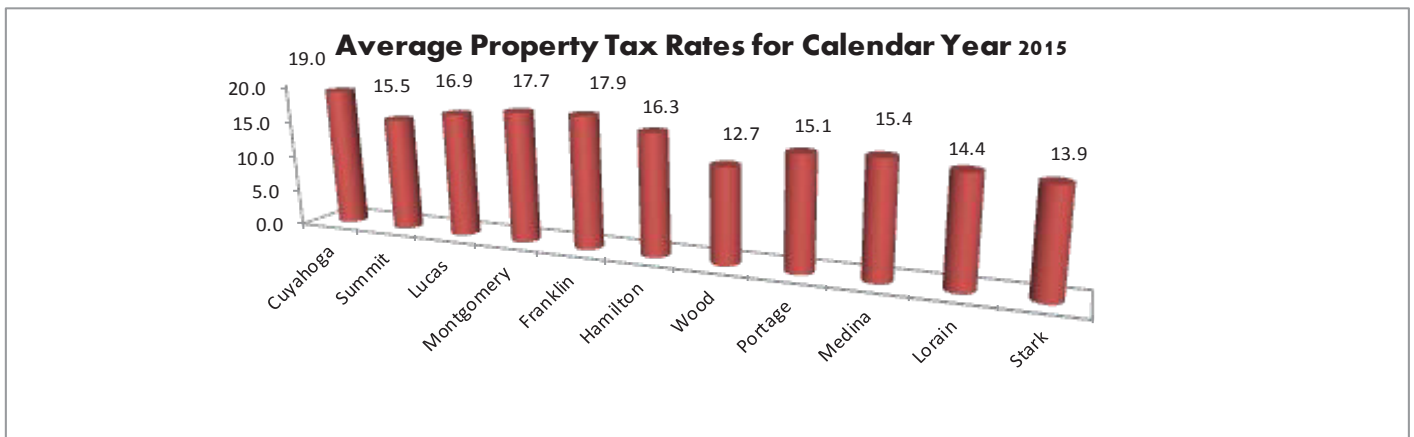
Mills	Purpose	Tax Generated <small>(from a Home Valued at \$100,000)</small>	Expiration Year
4.8	Health and Human Services	\$168	2016
3.9	Brd. of Developmental Disabilities	\$137	Continuous
3.9	Health and Human Services	\$136.5	2017

2.5	County Library	\$88	Continuous
2.75	MetroParks	\$96	2022
3.1	Cuyahoga Community College	\$108.5	2014/2019
0.13	Port Authority	\$4.6	2017

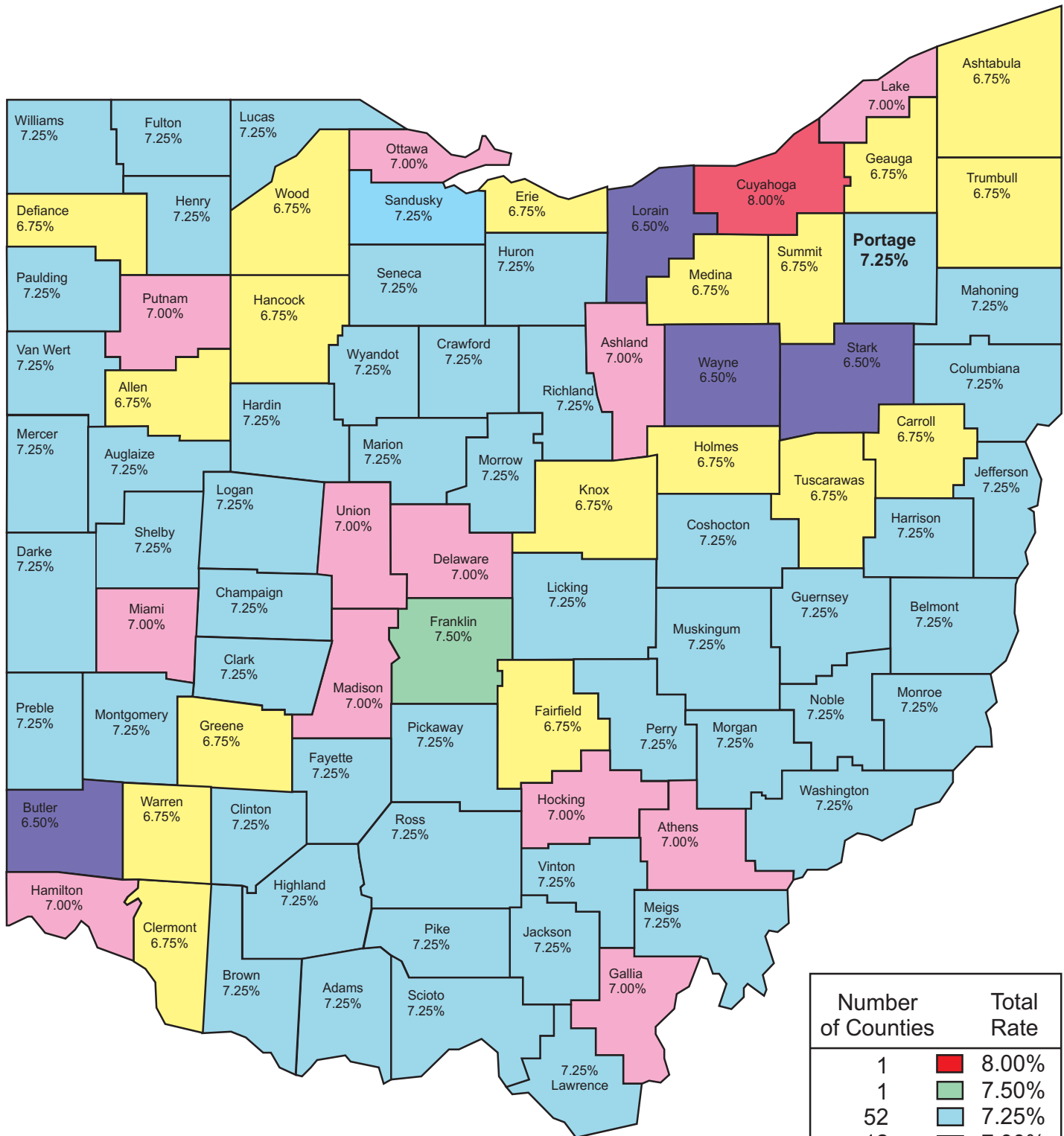
It should be noted that the MetroParks are also allocated 0.05 mills from the *County's share of inside millage* for a total to the MetroParks of 2.80 mills. *This reduces the share of inside millage that the County receives to support operations to 1.45 mills.* The table above cannot be interpreted as an exhaustive listing of all approved levies for Cuyahoga County voters, but rather just the ones that are County-wide.

Voters in certain municipalities may have approved additional outside millage to support an activity or agency within that jurisdiction. For example, residents of Cleveland Heights and University Heights support a special levy for the CH-UH public library: this additional tax represents approximately 5% of total taxes paid for homeowners in those cities.

Cuyahoga County has one of the highest rates of effective millage, yet is comparable among other counties of similar demographics within the State of Ohio: this includes both inside and outside millage. See co



## Total State and Local Sales Tax Rates, By County Effective January 2016



Number of Counties	Total Rate
1	8.00%
1	7.50%
52	7.25%
12	7.00%
18	6.75%
4	6.50%

**New Rates:**  
Portage county tax rate 7.25% (previously 7.00%)

Note: Small portions of Delaware, Fairfield, Licking & Union Counties assess a transit authority sales tax levy of 0.50% (not reflected on this map).





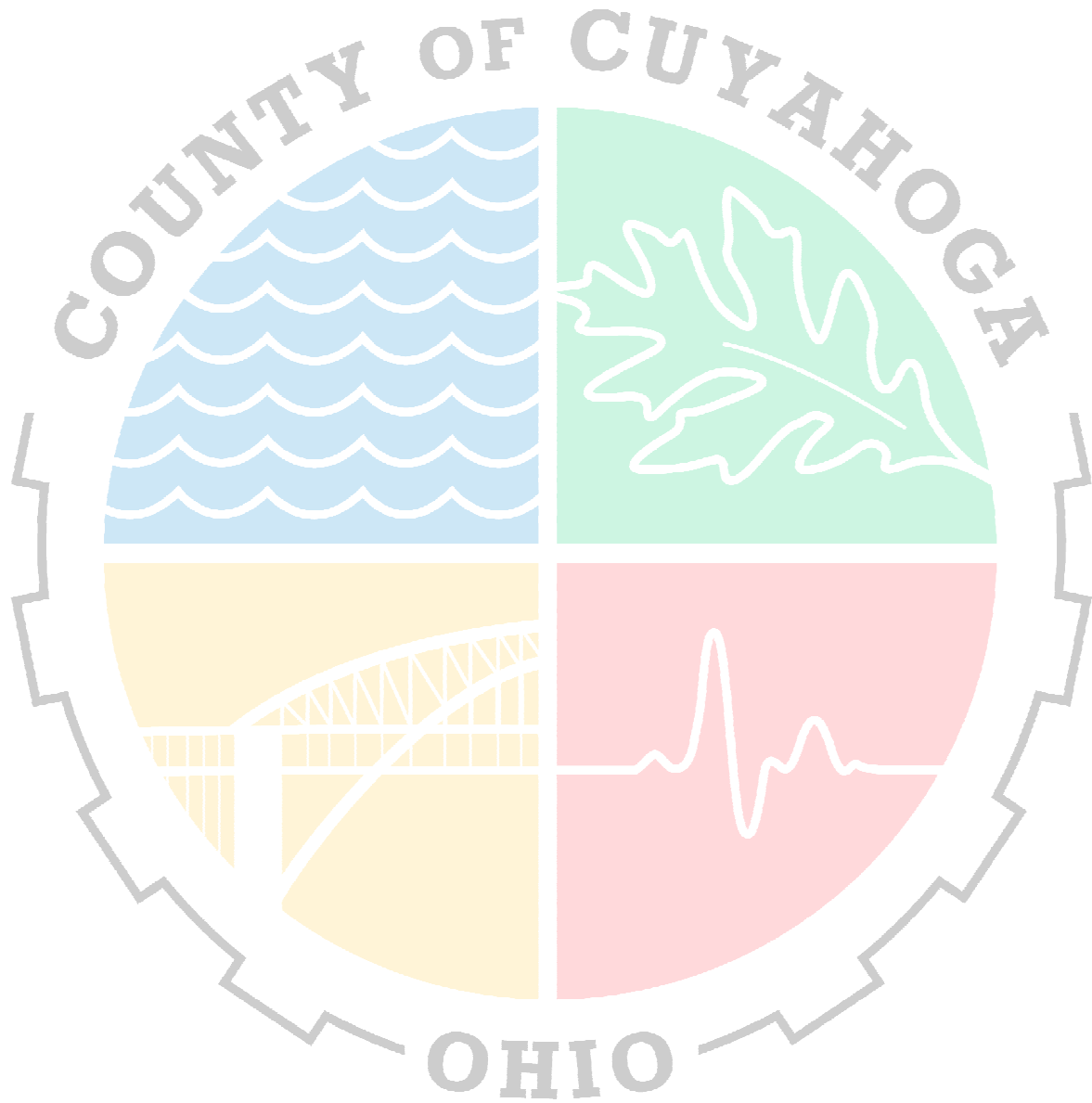
**STATE AND PERMISSIVE SALES TAX RATES  
BY COUNTY, JANUARY 2016**

County	County Tax Rate	Transit Tax Rate	Total State & Local Rate	County	County Tax Rate	Transit Tax Rate	Total State & Local Rate
Adams	1.50%	--	7.25%	Licking	1.50%	--	7.25%
Allen	1.00	--	6.75	Logan	1.50	--	7.25
Ashland	1.25	--	7.00	Lorain	0.75	--	6.50
Ashtabula	1.00	--	6.75	Lucas	1.50	--	7.25
Athens	1.25	--	7.00	Madison	1.25	--	7.00
Auglaize	1.50	--	7.25	Mahoning	1.25	0.25%	7.25
Belmont	1.50	--	7.25	Marion	1.50	--	7.25
Brown	1.50	--	7.25	Medina	1.00	--	6.75
Butler	0.75	--	6.50	Meigs	1.50	--	7.25
Carroll	1.00	--	6.75	Mercer	1.50	--	7.25
Champaign	1.50	--	7.25	Miami	1.25	--	7.00
Clark	1.50	--	7.25	Monroe	1.50	--	7.25
Clermont	1.00	--	6.75	Montgomery	1.00	0.50	7.25
Clinton	1.50	--	7.25	Morgan	1.50	--	7.25
Columbiana	1.50	--	7.25	Morrow	1.50	--	7.25
Coshocton	1.50	--	7.25	Muskingum	1.50	--	7.25
Crawford	1.50	--	7.25	Noble	1.50	--	7.25
Cuyahoga	1.25	1.00%	8.00	Ottawa	1.25	--	7.00
Darke	1.50	--	7.25	Paulding	1.50	--	7.25
Defiance	1.00	--	6.75	Perry	1.50	--	7.25
Delaware	1.25	--	7.00	Pickaway	1.50	--	7.25
Erie	1.00	--	6.75	Pike	1.50	--	7.25
Fairfield	1.00	--	6.75	Portage	1.25	0.25	7.25
Fayette	1.50	--	7.25	Preble	1.50	--	7.25
Franklin	1.25	0.50	7.50	Putnam	1.25	--	7.00
Fulton	1.50	--	7.25	Richland	1.50	--	7.25
Gallia	1.25	--	7.00	Ross	1.50	--	7.25
Geauga	1.00	--	6.75	Sandusky	1.50	--	7.25
Greene	1.00	--	6.75	Scioto	1.50	--	7.25
Guernsey	1.50	--	7.25	Seneca	1.50	--	7.25
Hamilton	1.25	--	7.00	Shelby	1.50	--	7.25
Hancock	1.00	--	6.75	Stark	0.50	0.25	6.50
Hardin	1.50	--	7.25	Summit	0.50	0.50	6.75
Harrison	1.50	--	7.25	Trumbull	1.00	--	6.75
Henry	1.50	--	7.25	Tuscarawas	1.00	--	6.75
Highland	1.50	--	7.25	Union	1.25	--	7.00
Hocking	1.25	--	7.00	Van Wert	1.50	--	7.25
Holmes	1.00	--	6.75	Vinton	1.50	--	7.25
Huron	1.50	--	7.25	Warren	1.00	--	6.75
Jackson	1.50	--	7.25	Washington	1.50	--	7.25
Jefferson	1.50	--	7.25	Wayne	0.75	--	6.50
Knox	1.00	--	6.75	Williams	1.50	--	7.25
Lake	1.00	0.25	7.00	Wood	1.00	--	6.75
Lawrence	1.50	--	7.25	Wyandot	1.50	--	7.25

**Note:** Municipalities whose boundaries extend both within and beyond Franklin County assess a COTA rate of 0.50% in addition to the posted state and county sales tax rate. Delaware's COTA rate covers the portions of the Cities of Columbus and Westerville located in Delaware County; Fairfield's COTA rate covers the portions of the Cities of Columbus and Reynoldsburg in Fairfield County; Licking County's COTA rate covers the portion of the City of Reynoldsburg located in Licking County, and Union's COTA rate covers the portion of the City of Dublin located in Union County. The current state rate is 5.75%.

December 9, 2015

# CAPITAL



## CAPITAL

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Capital expenditures are defined as money spent by a business or organization on acquiring or maintaining fixed assets such as land buildings and equipment. Capital expenditures are reflected in both the County's operating and capital budgets. Recurring capital costs, defined as costs greater than \$100,000 with a use life of three years or greater, are captured in agency operating budgets in the **capital outlays** line. On an All Funds basis, capital outlays totals \$31.6 million and \$31.4 million in 2016 and 2017, respectively. This is up from the \$25.8 million spent in 2015. The General Fund budget includes a total of \$11.5 million in 2016 and \$12.1 million in 2017 for capital outlays spending.

Non recurring capital costs are captured in the **Capital Improvement Plan (CIP)**. Nonrecurring capital costs include investments in the County's roads and bridges, investments in wastewater treatment facilities and lines, reconstruction and rehabilitation of the County Airport's runways and maintenance and rehabilitation of County facilities, and investments in information technology. The County prepares and adopts a **five-year CIP** that is monitored on a consistent basis and updated as needed.

Over the biennium, the County plans to spend \$169.3 million on projects identified in the CIP: \$94.9 million in 2016 and \$74.4 million in 2017. The 2016-2017 Biennial Budget does not include any operating costs associated with non-recurring capital investments, nor does it reflect any savings or additional revenue generated as a result of completing these projects.

Of the total \$169.9 million, \$12.4 million, or 7.3%, is funded by the County's General Fund and \$2.9 million, or 1.7%, is funded by the County's Health and Human Services levies/Public Assistance Fund reserves (HHS/PA). The General Fund portion of the CIP was budgeted in the operating budget for the Department of Public Works and will be transferred in the form of a General Fund subsidy to the individual projects as they are established and appropriated. The HHS/PA portion of the CIP was budgeted in the operating budget for the Department of Health and Human Services/Division of Job and Family Services and funding will be transferred to the individual projects as they are established and appropriated.

### Capital Improvement Plan Overview

The 2016-2020 Capital Improvement Plan, adopted by County Council on December 8, 2015, totals \$380.1 million over the five-year period and includes funding for five broad project groups:

- Roads and Bridges – managed by the Department of Public Works, County Engineer Division
- County Buildings – managed by the Department of Public Works, Facilities Division
- The County Airport – managed by the Department of Public Works, Airport Division
- Wastewater Treatment Facilities and Lines – managed by the Department of Public Works, Sanitary Engineer Division
- Information Technology – managed by the Department of Information Technology.

2016-2020 Capital Improvement Plan Summary						
Project Group	2016 Estimate	2017 Estimate	2018 Estimate	2019 Estimate	2020 Estimate	Total 2016-2020 CIP
Road and Bridge	61,194,435	43,521,000	59,970,100	28,161,000	15,750,000	208,596,535
Building Improvements	13,463,419	13,247,223	20,871,179	18,518,317	42,859,041	108,959,179
County Airport	10,642,709	11,500,000	13,000,000	-	-	35,142,709
Sanitary Engineer	8,977,515	5,690,000	6,130,000	4,190,000	400,000	25,387,515
Information Technology	615,000	450,000	225,000	270,000	425,000	1,985,000
<b>Total CIP Expenditures</b>	<b>94,893,078</b>	<b>74,408,223</b>	<b>100,196,279</b>	<b>51,139,317</b>	<b>59,434,041</b>	<b>380,070,938</b>

Listed below are the General Fund and Public Assistance Fund supported projects in the CIP. 23.2% of projects contained in the CIP will be funded by the General Fund and HHS/PA Funds.

**2016 2017 Capital Improvement Plan (General Fund and Levy Sources)**

	<u>2016</u>	<u>2017</u>	<u>2018</u>	<u>2019</u>	<u>2020</u>	<u>2016-2020</u>
Road & Bridge	-	-	-	-	-	-
Facilities	13,463,419	12,019,575	17,521,951	18,367,839	19,025,982	80,398,765
Airport	1,192,709	1,150,000	1,300,000	-	-	3,642,709
Sanitary Engineer	-	-	-	-	-	-
Information Technology	615,000	450,000	225,000	270,000	425,000	1,985,000
Total	15,271,128	13,619,575	19,046,951	18,637,839	19,450,982	86,026,474

**Projects – 2016 and 2017**

**Road and Bridge**

Exhibit I below shows all of Road & Bridge’s capital projects anticipated over the five year time horizon. The list of projects is broken out into three sections: roadway projects, bridge projects, and unspecified capital projects.



Over the biennium, Road and Bridge plans to spend \$40 in roadway projects, \$24 million on bridge projects, and \$40.7 million on unspecified capital projects. None of these projects will have any impact on the General Fund. This discussion focuses on major projects over \$1 million planned for 2016 and 2017.

**Roadway Projects:** Over the biennium, several road projects greater than \$1 million will be undertaken. Resurfacing projects include:

- Turney Road resurfacing (\$7.25 million) – - Garfield Heights
- Lee Road resurfacing (\$6.8 million) – Cleveland Heights
- Noble Road resurfacing (\$3.36 million) – Cleveland Heights
- Memphis Avenue resurfacing (\$2.9 million) – Brooklyn
- Bagley Road resurfacing (\$2.6 million) – Olmsted Falls
- Bradley Road Resurfacing (\$1.25 million) – North Olmsted and Westlake
- Fowles Road (\$1.2 million) – Middleburgh Heights

Additionally, the plan includes sanitary and water work on Bagley Road (\$3.8 million) in Olmsted Township.

**Bridge Projects:** Over the biennium several bridge rehabilitations greater than \$1 million will be undertaken. The projects are as follows:

- Highland Road Bridges (\$14.0 million) – Euclid
- Bagley Road Bridge 03.45 (\$2.5 million) – Olmstead Falls
- Avery Road Bridge No. 77 (\$2.0 million) – Broadview Heights
- Lakeshore Bridge No. 188 (\$1.8 million) - Bratenahl
- Cedar Road Bridge No. 229 (\$1.5 million) - Cleveland

**Unspecified Capital Projects:** Two major projects stand out in this group of projects. Over the biennium, Road and Bridge plans to spend \$24.2 million for the construction of a towpath trail which extends from Lake Erie down to Akron, OH. Phases I, III, and IV are to construct the towpath from Harvard Road to Canal Basin Park, mainly in the City of Cleveland. The other major expenditure will be for a pedestrian bridge connecting Mall C to the lakefront (\$4.0 million) in downtown Cleveland.



2016-2017 Capital Improvement Plan											
Summary of Road and Bridge Projects											
Exhibit I											
Project	2016	2017	2018	2019	2020	Total	\$5.00/\$7.50	OPWC/ WPCLF	Muni	Federal	Total
	Estimate	Estimate	Estimate	Estimate	Estimate	2016-2020 CIP					
<b>Roadway Projects</b>											
Royalton Rd.	640,000		11,750,000			12,390,000	657,000	1,344,000	719,000	9,670,000	12,390,000
Turney Road Resurfacing	550,000	6,700,000				7,250,000	2,175,000	1,775,000		3,300,000	7,250,000
Columbia - Cook Rd - Phase V			7,004,100			7,004,100	600,000	2,411,016	3,993,084		7,004,100
Lee Road Resurfacing		6,825,000				6,825,000	1,600,000		3,908,807	1,316,193	6,825,000
Cedar Rd.	360,000			4,345,000		4,705,000	1,229,000			3,476,000	4,705,000
Bagley Road - Sanitary and Water Work	3,800,000					3,800,000	-	3,800,000	-	-	3,800,000
Noble Road Resurfacing		3,360,000				3,360,000	-	1,680,000	-	1,680,000	3,360,000
E. 116th Street	300,000		3,000,000			3,300,000	900,000			2,400,000	3,300,000
Memphis Avenue	2,851,360					2,851,360	570,272			2,281,088	2,851,360
Warrensville Center Road	300,000		2,400,000			2,700,000	780,000			1,920,000	2,700,000
Bagley Road - Fitch Rd. to Olm. Twnshp West Corp.	2,600,000					2,600,000	1,300,000	1,300,000	-	-	2,600,000
Bradley Road Resurfacing	1,250,000					1,250,000	625,000	625,000	-	-	1,250,000
Fowles Road		1,200,000				1,200,000	600,000		600,000	-	1,200,000
W. 73rd Street Resurfacing	950,000					950,000	475,000	475,000			950,000
Eddy Road Resurfacing	850,000					850,000	425,000	425,000			850,000
Denison Avenue	850,000					850,000	850,000				850,000
Eastland/Fowles Road Resurfacing	825,000					825,000	412,500	412,500			825,000
Munn Rd. Resurfacing	800,000					800,000	400,000	400,000			800,000
Emery Road Resurfacing	750,000					750,000	375,000	375,000			750,000
East 152nd Street Resurfacing	525,000					525,000	262,500	262,500			525,000
Mastik Road Resurfacing	520,000					520,000	260,000	260,000			520,000
West 41st and Bridge	-	500,000				500,000	500,000				500,000
Sprague Road			300,000		200,000	500,000	500,000	-	-		500,000
Hathaway Road Resurfacing	-	450,000				450,000	225,000	225,000	-	-	450,000
Solon Road Resurfacing	420,000					420,000	210,000	210,000			420,000
Miles Road Resurfacing	400,000					400,000	200,000	200,000			400,000
River Road Resurfacing	-	350,000				350,000	350,000				350,000
Water Street Resurfacing		340,000				340,000	170,000	170,000			340,000
Pettibone Road Resurfacing	315,150	-				315,150	315,150				315,150
Alexander Road Resurfacing	258,500					258,500	258,500				258,500
Canal Road Ramps Resurfacing	121,000					121,000	121,000				121,000
<b>Total Roadway Projects</b>	<b>20,236,010</b>	<b>19,725,000</b>	<b>24,454,100</b>	<b>4,345,000</b>	<b>200,000</b>	<b>68,960,110</b>	<b>17,345,922</b>	<b>16,350,016</b>	<b>9,220,891</b>	<b>26,043,281</b>	<b>68,960,110</b>
<b>Bridge Projects</b>											
Pleasant Valley 09.68	600,000			10,025,000	5,000,000	15,625,000	3,625,000			12,000,000	15,625,000
Highland Road Bridges	14,000,000					14,000,000	5,571,520	600,000		7,828,480	14,000,000
Rockside Rd. Bridge 03.32 & 03.23 Land	50,000		12,000,000			12,050,000	2,450,000			9,600,000	12,050,000
Mastik Rd Bridge 03.13			25,000	5,016,000		5,041,000	3,041,000	2,000,000			5,041,000
North Main Bridge 00.12	350,000	150,000	2,898,000			3,398,000	1,079,600			2,318,400	3,398,000
Bagley Road Bridge 03.45	2,500,000					2,500,000	2,500,000			-	2,500,000
Cedar Point Bridge 00.49			25,000	2,268,000		2,293,000	478,600			1,814,400	2,293,000
Hillard Bridge 08.57				50,000	2,000,000	2,050,000	2,050,000				2,050,000
Avery Road Bridge No. 77	15,000	2,000,000				2,015,000	415,000			1,600,000	2,015,000
Pleasant Valley 09.03 & 09.35				50,000	1,800,000	1,850,000	1,850,000				1,850,000
Lakeshore Bridge No. 188	1,775,000					1,775,000	355,000			1,420,000	1,775,000
Cedar Rd. Bridge No. 229	1,500,000					1,500,000	300,000			1,200,000	1,500,000
Stone Road Bridge 00.98	-	750,000				750,000	750,000				750,000
St. Clair Bridge 04.44				25,000	720,000	745,000	745,000				745,000
West 130th Bridge 02.26				350,000		350,000	350,000				350,000
Lewis Road Culvert no. 13	-	321,000				321,000	321,000				321,000
Memphis Bridge 00.62				300,000		300,000	300,000				300,000
<b>Total Bridge Projects</b>	<b>20,790,000</b>	<b>3,246,000</b>	<b>17,491,000</b>	<b>15,516,000</b>	<b>9,520,000</b>	<b>66,563,000</b>	<b>26,181,720</b>	<b>2,600,000</b>	<b>-</b>	<b>37,781,280</b>	<b>66,563,000</b>
<b>Unspecified Capital Projects</b>											
Towpath Trail - Stage III	12,250,000					12,250,000	250,000		2,400,000	9,600,000	12,250,000
Towpath Trail - Stage I		1,500,000	10,000,000			11,500,000	-		2,750,000	8,750,000	11,500,000
Towpath Trail - Stage IV	400,000	10,000,000				10,400,000	200,000		2,200,000	8,000,000	10,400,000
Pedestrian Bridge Payment	2,000,000	2,000,000	2,000,000	2,000,000		8,000,000	8,000,000				8,000,000
Miscellaneous Eng. Contracts	718,425	1,000,000	1,500,000	1,150,000	1,500,000	5,868,425	5,868,425				5,868,425
Pavement Management Program	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000	5,000,000				5,000,000
Culvert Group	-	1,250,000	1,250,000	1,250,000	1,250,000	5,000,000	4,000,000		1,000,000		5,000,000
Federal Aid Road	200,000	400,000	800,000	1,500,000	800,000	3,700,000	3,700,000				3,700,000
Miscellaneous Projects	500,000	500,000	500,000	500,000	500,000	2,500,000	2,500,000				2,500,000
Bridge Box Beam Replacement Program	2,000,000					2,000,000	2,000,000				2,000,000
Municipal Projects		2,000,000				2,000,000	2,000,000				2,000,000
County Administered Projects		500,000	500,000	500,000	500,000	2,000,000	2,000,000				2,000,000
General Engineering Contract	300,000	300,000	300,000	300,000	300,000	1,500,000	1,500,000				1,500,000
Land	500,000		75,000		80,000	655,000	655,000				655,000
OPWC Projects	200,000		100,000	100,000	100,000	500,000	500,000				500,000
Construction Management Services	100,000	100,000				200,000	200,000				200,000
<b>Total Unspecified Capital Projects</b>	<b>20,168,425</b>	<b>20,550,000</b>	<b>18,025,000</b>	<b>8,300,000</b>	<b>6,030,000</b>	<b>73,073,425</b>	<b>38,373,425</b>	<b>-</b>	<b>8,350,000</b>	<b>26,350,000</b>	<b>73,073,425</b>
<b>Total All Projects</b>	<b>61,194,435</b>	<b>43,521,000</b>	<b>59,970,100</b>	<b>28,161,000</b>	<b>15,750,000</b>	<b>208,596,535</b>	<b>81,901,067</b>	<b>18,950,016</b>	<b>17,570,891</b>	<b>90,174,561</b>	<b>208,596,535</b>



## Facilities

The Facilities Division anticipates spending \$26.7 million in capital improvements over the biennium. Of this, \$25.5 million will be funded by the General Fund and HHS/PA Funds. Projects in excess of \$1 million to be undertaken in 2016 and 2017 include:

- Building Study Capital Repairs - \$5.5 million in 2017 – General Fund – will most likely be exclusively devoted to the Justice Center
- Old Courthouse Roof Replacement - \$4 million in 201 – General Fund
- Virgil E. Brown Building Roof Replacement - \$2.4 million in 2017 – HHS/PA Funds
- Justice Center Building Fire Protection Upgrades - \$1.5 million in 2016 – General Fund
- Human Services Fit - \$1.4 million in 2017 – General Fund
- Justice Center Building Central Booking upgrade - \$1.0 million in 2016 – General Fund

2016-2017 Capital Improvement Plan									
Summary of Facilities Capital Projects									
Exhibit II									
Project	2016 Estimate	2017 Estimate	2018 Estimate	2019 Estimate	2020 Estimate	Total 2016-2020 CIP	Funding Source		
							General Fund	Levy Fund	Other
Building Study Capital Repairs		5,500,000	7,500,000	13,500,000	10,000,000	36,500,000	32,000,000	4,500,000	
Maintenance Yard Consolidation					24,333,058	24,333,058	2,000,000		22,333,058
Old Court House Roof Replacement	4,000,000					4,000,000	4,000,000		
Emergency			1,000,000	1,000,000	1,000,000	3,000,000	3,000,000		
General Architecture Engineering Services Contract	280,000	250,000	800,000	800,000	800,000	2,930,000		2,930,000	
Special Project Request		900,000		1,000,000	1,000,000	2,900,000	2,900,000		
Sheriffs' Shooting Range			2,807,661			2,807,661	507,661		2,300,000
Court House Square Building Exterior Restoration Project			2,500,000			2,500,000	2,500,000		
Virgil E. Brown Building Roof Replacement		2,350,966				2,350,966		2,350,966	
Painting Contract, Additional Contracts	392,480	300,000	500,000	500,000	500,000	2,192,480	2,192,480		
Carpeting Contract, Additional Contracts	285,000	300,000	500,000	500,000	500,000	2,085,000	2,085,000		
Jane Edna Hunter Building Elevator Upgrades			467,943		1,605,982	2,073,925		2,073,925	
General Mechanical-Electrical-Plumbing Architecture and Engineering Services Contract	200,000	250,000	500,000	500,000	500,000	1,950,000	1,950,000		
Sanitary Parking Lot					1,500,000	1,500,000			1,500,000
Justice Center Building Fire Protection Upgrades	1,500,000					1,500,000	1,500,000		
Human Services Fit Study		1,350,000				1,350,000	1,350,000		
Justice Center Building Central Booking	1,000,000					1,000,000	1,000,000		
Virgil E. Brown Building Skylight Repair			933,637			933,637		933,637	
Special Project Request	407,000		500,000			907,000	907,000		
Jane Edna Hunter Building Electrical Back-up System Upgrades	850,000					850,000		850,000	
Juvenile Justice Center Upgrades - Emergency Operations Center	815,000					815,000	815,000		
Justice Center Fire Dampers Repair and Replacements (Phase III)	800,000					800,000	800,000		
General Environmental Services Contract			300,000		500,000	800,000	800,000		
Metzenbaum Building Elevator Upgrades		292,465	200,000	292,465		784,929	784,929		
Retrofit to Energy Efficient Lamps & Ballasts - Garages			700,228			700,228	100,000		600,228
Sanitary Environmental Controls		665,216				665,216			665,216
Brooklyn Garage Boiler Replacement			649,000			649,000	200,000		449,000
Virgil E. Brown Replace Boiler and Recirculating Pumps	624,000					624,000		624,000	
York Yard Improvements (Fix Controls, Upgrades, etc.)		562,432				562,432			562,432
Brooklyn Garage Windows			510,994			510,994	510,994		
Virgil E. Brown Building Entrance Consolidation	500,000					500,000		500,000	
Building Assessment Studies		200,000			200,000	400,000	400,000		
Court House Square Elevator Upgrade	378,560					378,560	378,560		
Brooklyn Garage Lot Resurfacing			350,000			350,000	350,000		
Old Courthouse Line Roof Drains and Leaders With Polymer Coating	336,648					336,648	336,648		
Board of Election Replace Old Fire Alarm System (Parts are Obsolete)	323,700					323,700	323,700		
Jane Edna Hunter Fire Alarm System Upgrade	323,700					323,700		323,700	
Various Parking Lot Sealants					300,000	300,000	300,000		
Metzenbaum Repair Roof Walls, Scrape and Reseal	150,000			150,000		300,000	300,000		
Virgil E. Brown Building Office Enclosures, HR renovations, Information Technology Office Renovations	297,331					297,331		297,331	
Preventative Maintenance to high voltage switch gear		190,767				190,767	190,767		
Fuel System Upgrades				175,479		175,479	25,000		150,479
Virgil E. Brown Building Retrofit Hallway Lighting			151,716			151,716		151,716	
1642 Lakeside Building Heating Ventilation and Air Conditioning Units		135,377				135,377	135,377		
Board of Elections Demo & Replace Exterior Outside Vestibule					120,000	120,000	120,000		
Kennel - Play Yard Improvements				100,374		100,374	100,374		
<b>Total</b>	<b>13,463,418.80</b>	<b>13,247,223.43</b>	<b>20,871,179.17</b>	<b>18,518,317.28</b>	<b>42,859,039.88</b>	<b>108,959,179</b>	<b>64,863,490</b>	<b>15,535,275</b>	<b>28,560,413</b>
Total General Fund	10,588,388.00	9,668,609.22	17,268,654.76	15,867,838.50	16,420,000.00	69,813,490.48			
Total HHS Levy Funds (Public Assistance Funds)	2,875,030.80	2,350,965.76	2,553,296.58	2,500,000.00	2,605,981.83	12,885,274.97			
Total General Fund and HHS Levy Funds	13,463,418.80	12,019,574.98	19,821,951.34	18,367,838.50	19,025,981.83	82,698,765.45			

## County Airport

As Exhibit III shows, the County Airport plans to undertake four phases of runway rehabilitation over the next three years. Phase I is already under way. **Phases II and III will be undertaken in the biennium at a total cost of \$22.1 million.** Funding for these projects comes from the Federal Aviation Administration (90%) and the County's General Fund (10%). **Total General Fund expenditures on runway rehabilitation at the airport will be \$2.3 million over the biennium.**



2016-2017 Capital Improvement Plan									
Summary of Airport Capital Projects									
Exhibit III									
Project	2016	2017	2018	2019	2020	Total	Funding Source		
	Estimate	Estimate	Estimate	Estimate	Estimate	2016-2020 CIP	General Fund	FAA	Total
Airport Admin Building HVAC/Mech Replacement	142,709					142,709	142,709		142,709
Runway Overlay - Phase 1						-			
Runway Overlay - Phase 2	10,500,000					10,500,000	1,050,000	9,450,000	10,500,000
Runway Overlay - Phase 3		11,500,000				11,500,000	1,150,000	10,350,000	11,500,000
Runway Overlay - Phase 4			13,000,000			13,000,000	1,300,000	11,700,000	13,000,000
<b>Total</b>	<b>10,642,709</b>	<b>11,500,000</b>	<b>13,000,000</b>	<b>-</b>	<b>-</b>	<b>35,142,709</b>	<b>3,642,709</b>	<b>31,500,000</b>	<b>35,142,709</b>

## Sanitary Engineer

As Exhibit IV below illustrates, the Sanitary Engineering Division intends to spend \$14.7 million on sanitary sewer projects over the biennium. Project expenditures over \$1 million consist of the following:



- Sewer Repair and Rehab - \$3 million in each year
- Broadrock Court & Old Brookside - \$1.3 million for the installation of a new gravity sanitary sewer.

All of the projects in Exhibit IV are funded by the state Water Pollution Control Loan Fund (WPCLF).



2016-2017 Capital Improvement Plan								
Summary of Sanitary Engineer Projects								
Exhibit IV								
	2016	2017	2018	2019	2020	Total		
	2016	2017	2018	2019	2020	2016-2020	WPCLF	
Project	Estimate	Estimate	Estimate	Estimate	Estimate	CIP	Funding	
Sewer Repair & Rehab	3,000,000	3,000,000	3,000,000	3,000,000		12,000,000	12,000,000	
Sanitary Engineering Contract	400,000	400,000	400,000	400,000	400,000	2,000,000	2,000,000	
Pump Station Upgrades		500,000	500,000	500,000		1,500,000	1,500,000	
Broadrock Ct. & Old Rockside	1,340,000					1,340,000	1,340,000	
Glenwood Sanitary & Storm			1,000,000			1,000,000	1,000,000	
Tuxedo Water Main Replacement	867,515					867,515	867,515	
Bradford Pump Station Elimination	700,000					700,000	700,000	
Turney Road Sanitary Project	500,000					500,000	500,000	
W. Sprague Rd. & Pump Station	500,000					500,000	500,000	
SSO Elimination	500,000					500,000	500,000	
Wallings Rd. Pump Station	500,000					500,000	500,000	
Brecksville Rd. Culvert		500,000				500,000	500,000	
East Linden Pump Station			400,000			400,000	400,000	
Echo Hills Culvert #1	350,000					350,000	350,000	
Snowville Culvert #6				290,000		290,000	290,000	
Snowville Culvert #5			280,000			280,000	280,000	
Echo Hills Culvert #4			280,000			280,000	280,000	
Echo Hills Culvert #3		270,000				270,000	270,000	
Snowville Culvert #4			270,000			270,000	270,000	
Snowville Rd. Culvert #3		260,000				260,000	260,000	
Echo Hills Culvert #2		260,000				260,000	260,000	
Snowville Rd. Culvert #2		250,000				250,000	250,000	
4800 Sentinel Culvert		250,000				250,000	250,000	
Thomas Cato & Donny Brook	220,000					220,000	220,000	
Highland Dr. Storm	100,000					100,000	100,000	
<b>Total</b>	<b>8,977,515</b>	<b>5,690,000</b>	<b>6,130,000</b>	<b>4,190,000</b>	<b>400,000</b>	<b>25,387,515</b>	<b>25,387,515</b>	

### Information Technology

The smallest portion of the CIP is dedicated to Information Technology. As Exhibit V illustrates, over the biennium, the Department of Information Technology plans to spend \$1.1 million on Servers (\$240,000), Netapp Storage (\$300,000), VOIP phone replacement (\$250,000) and video conferencing replacement (\$275,000). All of these expenditures will be fully funded by the General Fund.

Not included in the IT CIP are expenditures for the Enterprise Resource Planning (ERP) system which was fully funded in 2014 with bond proceeds totaling \$25 million. As of December 31, 2015, \$193,423 had been spent on the project, leaving a project fund balance of \$24.8 million.

2016-2017 Capital Improvement Plan								
Summary of Information Technology Capital Projects								
Exhibit V								
	2016	2017	2018	2019	2020	Total		
	2016	2017	2018	2019	2020	2016-2020	WPCLF	
Project	Estimate	Estimate	Estimate	Estimate	Estimate	CIP	Funding	
Server Growth	120,000	120,000	100,000	100,000	100,000	540,000	540,000	
Netapp Storage	120,000	180,000	75,000	120,000	275,000	770,000	770,000	
VoIP phone replacment (2000)	100,000	150,000	50,000	50,000	50,000	400,000	400,000	
Video Conference Replacement	275,000					275,000	275,000	
<b>Total</b>	<b>615,000</b>	<b>450,000</b>	<b>225,000</b>	<b>270,000</b>	<b>425,000</b>	<b>1,985,000</b>	<b>1,985,000</b>	

## Funding

As discussed, the County’s capital projects are supported by a number of funding sources. Only Facilities, the Airport and Information Technology get funding from the General Fund and the Health and Human Services Levy/Public Assistance Funds (HHS/PA). Of all the projects to be undertaken over the five years of the CIP, 22.6% of the funding will come from the General Fund and HHS/PA Funds.

The largest provider of funding to the CIP are Federal Sources, namely the Federal Highway Administration for Road and Bridge projects and the Federal Aviation Administration for Airport projects. Funding from these sources comprise 32% of the total funding in the five-year CIP.

The next largest contributor is “other” funding sources. “Other” consists of Ohio Public Works Commission funding (a state of Ohio source of funding), Water Pollution Control Loan Fund funding (mainly for Sanitary Sewer projects), contributions from Municipalities (for Road and Bridge projects) and bond proceeds from 2014. “Other” comprises 23.8% of total funding. County Tax funding (i.e. Motor Vehicle Registration taxes) make up 21.5% of the total funding (exclusively for Road and Bridge projects).

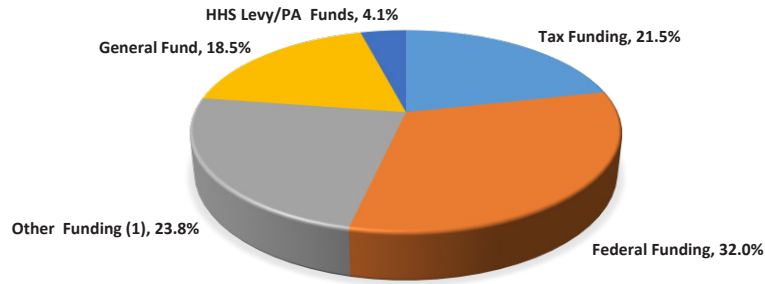
The County Executive has made it his policy that no funding will come from debt issuance over the biennium without an identified funding source that does not impact the County’s General Fund, including the Health and Human Services levies.

2016 2017 Capital Improvement Plan  
Summary of Projects and Funding

	2016 2017 Capital Improvement Plan					Total 2016 2020	Funding Sources					Total	
	2016	2017	2018	2019	2020		County Tax Funding	Federal Funding	Other Funding (1)	General Fund	HHS Levy/PA Funds		
Road & Bridge	61,194,435	43,521,000	59,970,100	28,161,000	15,750,000	208,596,535	81,901,067	90,174,561	36,520,907		208,596,535	54.9%	
Facilities	13,463,419	13,247,223	20,871,179	18,518,317	42,859,040	108,959,179			28,560,413	64,863,490	15,535,275	108,959,179	28.7%
Airport	10,642,709	11,500,000	13,000,000	-	-	35,142,709		31,500,000		3,642,709		35,142,709	9.2%
Sanitary Engineer	8,977,515	5,690,000	6,130,000	4,190,000	400,000	25,387,515			25,387,515			25,387,515	6.7%
Information Technology	615,000	450,000	225,000	270,000	425,000	1,985,000				1,985,000		1,985,000	0.5%
<b>Total</b>	<b>94,893,078</b>	<b>74,408,223</b>	<b>100,196,279</b>	<b>51,139,317</b>	<b>59,434,040</b>	<b>380,070,938</b>	<b>81,901,067</b>	<b>121,674,561</b>	<b>90,468,835</b>	<b>70,491,199</b>	<b>15,535,275</b>	<b>380,070,938</b>	<b>100.0%</b>
							21.5%	32.0%	23.8%	18.5%	4.1%	100.0%	

(1) Other funding consists of Ohio Public Works Commission funding, Water Pollution Control Loan Fund, Municipal Contributions, Road & Bridge Funding to Facilities Capital Projects and Bond proceeds.

**2016 - 2017 CAPITAL IMPROVEMENT PLAN  
FUNDING SOURCES**



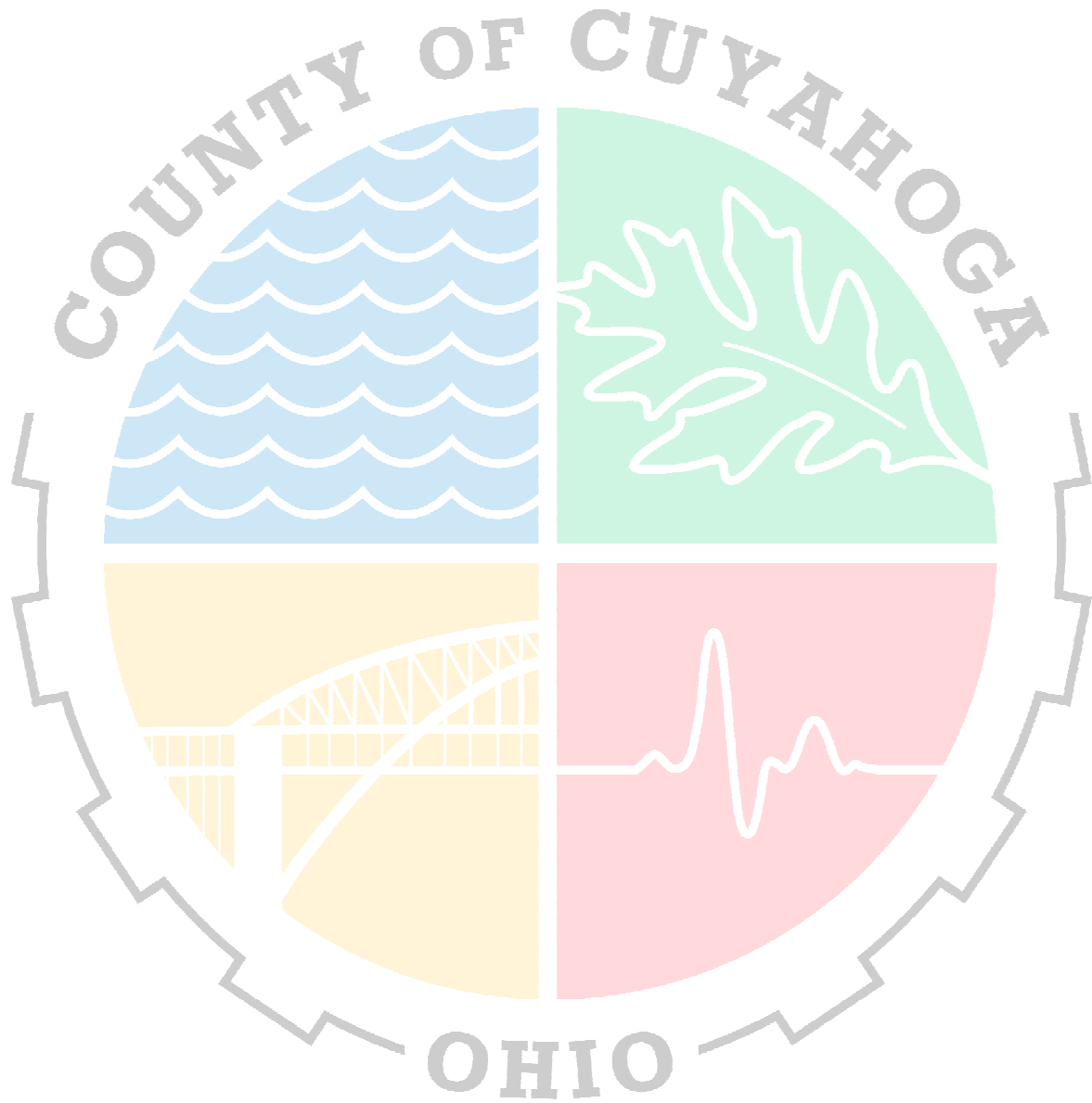
The Tax Funding in the chart above, representing 21.5% of total revenue, refers to the motor vehicle registration taxes, which are collected to fund Road and Bridge projects.

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**Monitoring and Reporting**

The Office of Budget and Management continuously monitors spending on capital projects and reports to both the County Executive and County Council. Agencies are held accountable for expenditures listed on the CIP. This is particularly important as \$22.6 of the funding comes from the General Fund and HHS Levies.

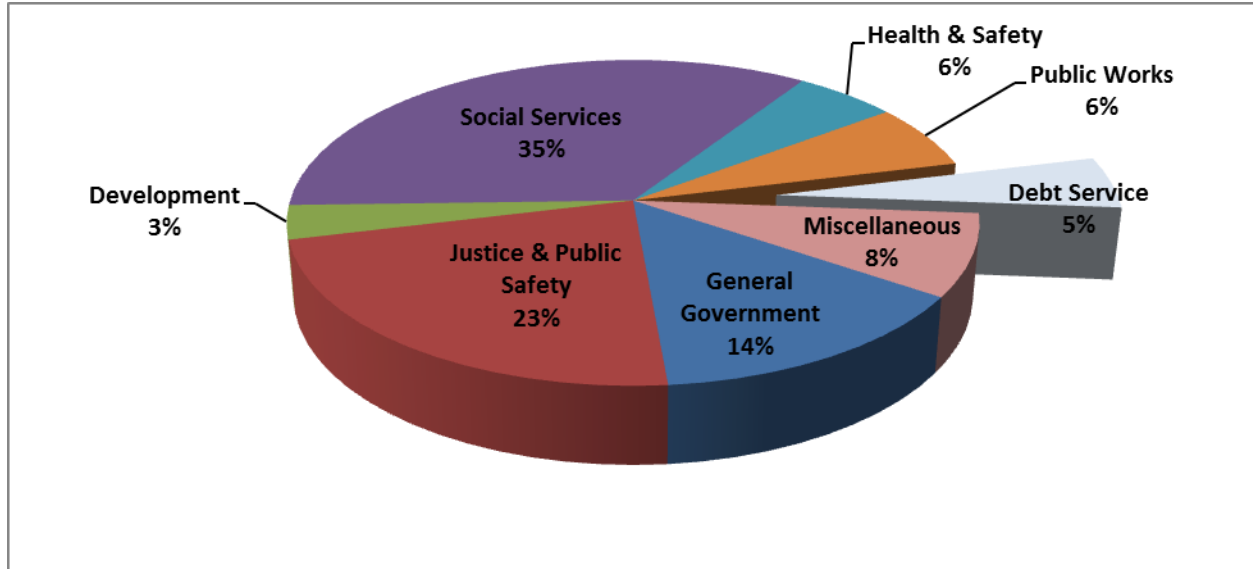
# DEBT



## Debt Service

2016 All Funds Budget	2017 All Funds Budget
\$93,975,118	\$84,967,851

2016 All Funds Expenditure Budget by Program



## DEBT MANAGEMENT

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The Debt Management section lists the County's debt policies, discusses the types of debt the County issues and the amounts outstanding, explains the voted and unvoted debt limitations, and comments on the County's credit rating history.

### Debt Policies

- 1) The County will adhere to the direct and indirect debt limitations of the State of Ohio.
- 2) The County will analyze capital funding alternatives before a decision to issue debt is made.
- 3) The County will sell notes instead of bonds only when market conditions dictate or as part of a multi-step construction program.
- 4) The County will maintain a segregated Debt Service Fund to account for principal and interest payments and sources of repayment.
- 5) An Annual Information Statement will be prepared so that current financial, economic, and demographic information will be readily available to the public, investors, and rating agencies.
- 6) Bonds will be rated when sold to secure the most favorable market interest rate. Notes will be rated when it is determined to be financially advantageous.
- 7) The County will work to maintain or improve its AA/Aa1 LTGO bond ratings and corresponding sales tax revenue bond ratings (AAA/Aa1).
- 8) Proceeds from the sale of bonds and notes will not be used for operations, other than tax anticipation or current revenue notes which mature during the same year of issue.
- 9) Revenue generated from bond sale premiums will be used to offset debt service.
- 10) Debt will not be sold without integrating the costs of debt service with current resources for the budgeted fiscal period.
- 11) The County will strive to stay within reasonable debt medians for comparably rated counties.
- 12) The County does not utilize derivative products such as interest rate swaps in conjunction with outstanding or newly issued debt. A change in this policy will require the County to draft a detailed swap policy as well as retain a swap advisor for any such transaction.
- 13) The County will utilize the Asset Liability Management (ALM) approach to managing risk and will include updates on the County debt portfolio and planned issuance activity as part of the quarterly Investment Advisory Committee meetings.

### Types of Debt Outstanding at the County

The County's debt is reflected two ways: gross debt and net debt. Gross debt represents the total obligation, regardless of funding sources. Net debt reflects outside funding sources, such as the Bed Tax that supports the Rock and Roll Hall of Fame bonds, and reflects only the County's share of debt service.

**Total gross debt outstanding in the County as of January 1, 2016 was \$1.082 billion.**

The County has **five types of debt** outstanding: Non-Voted General Obligation Debt, Non-Tax Revenue Debt, Sales Tax Revenue Debt, Certificates of Participation, and Excise Tax Revenue Debt.

## General Obligation Debt

A General Obligation bond is debt issue that is secured by Property Tax revenue. All of the County's outstanding General Obligation debt is **unvoted** (discussed later in this section).

General obligation bonds are backed by the "full faith and credit" of the County. This means the debt is backed by the County's ability to levy taxes to support the debt. In the case of unvoted debt, the revenue to pay this debt comes from the general property tax collections which would otherwise go to the County's General Fund for day-to-day operating costs. General property taxes are an important source of revenue for the General Fund, so an appropriate balance between financing debt and current operations is vital. General Fund revenue generated by Property Taxes totals \$9.2 million in both the 2016 and 2017 budgets.

The unvoted property tax millage that may be levied by the County may not exceed 1.45 per \$1,000 of assessed valuation, or 1.45 mills. Over the past 10 years, inside millage directed to pay debt service on general obligation bonds has increased. **In 2016, unvoted millage equaling .95 mills will be levied (\$25.1 million) to the Debt Retirement Fund to service unvoted debt, leaving .50 mills to be used for General Fund Operations (\$9.2 million).** The millage for debt service was increased in 2016 to cover a shortfall in the fund balance in the Debt Retirement Fund.

**As of January 1, 2016, the County has a total of \$243.9 million in outstanding unvoted general obligation debt (See Debt Schedule I).** The County has four General Obligation debt issuances outstanding:

- **General Obligation Refunding Bonds, Series 2005** (\$33.9 million, matures 2020) - Total required debt service for 2016 is \$7,819,250. Proceeds from these bonds were used to fund capital improvements at the County and the debt is repaid with Property Tax revenue.
- **Capital Improvement Bonds, Series 2009** (\$106.4 million, matures 2034) - Total required debt service for 2016 is \$10,798,098. Federal subsidies totaling \$1,890,281 in 2016 will be provided to aid in the debt service of these bonds. The County's share of debt service totals \$8,907,817 and will be repaid with Property Tax revenue. Proceeds from these bonds were used to fund capital improvements at the County.
- **New Money and Refunding Bonds Series 2012A and 2012B** (\$101.2 million, matures 2037) - Total debt service for these bonds in 2016 is \$10,250,475. Debt Service repayments from Highland Hills totaling \$183,650 reduce the County's burden to \$10,066,825. Proceeds from these bonds were used to refund 2004 bonds and to fund capital improvements at the County; the debt is repaid with Property Tax revenue.
- **Rock and Roll Hall of Fame and Museum Bonds** (\$2.4 million, matures 2018) - The last issuance of General Obligation Debt are the Rock and Roll Hall of Fame and Museum bonds. These bonds are not callable and mature in 2018. Total debt service for these bonds in 2016 is \$869,271. These bonds are fully self-supportive. The County bed tax and a Tax Increment Financing on the property support these bonds. There is no cost to the County for these bonds.



The County is over its **10-mill debt limitation** (discussed later in this section) for general obligation debt and is therefore constrained from issuing any new general obligation debt.

### **Non-Tax Revenue Debt (Economic Development Revenue Bonds)**

The County can use revenue bonds to provide capital for a variety of local economic development projects. The authority to issue this type of debt is provided in Chapter 165 of the Ohio Revised Code. This provision of Ohio law allows local governments to issue bonds for the purposes of economic development that serve a public purpose. **This type of debt is exempt from the direct and 10- mill limitations described in the section below.** Unlike general obligation bonds, revenue bonds cannot be secured with a pledge of tax dollars. The Ohio Constitution prohibits monies raised by taxation from being obligated or pledged for the payment of bonds issued for economic development purposes so these bonds are secured by a pledge of the County's nontax revenues. In most cases revenue bonds issued by the County are taxable – meaning interest paid to bond holders will be subject to federal income taxes. The sources of repayment on revenue bonds are normally specific project revenues such as loan repayments, admissions taxes, payments in lieu of taxes, or General Fund contributions to annual debt service.

Revenue bonds often have a more complex structure and legal requirements than the typical general obligation bonds. The bond issuance, use of proceeds, and repayment are guided by strict covenants contained in a trust indenture that is developed to define the financing arrangement and legal responsibilities of the County as issuer. The limitation of issuance is capped by the amount of total non-tax revenues available or coverage. The County has a 1.5x coverage ratio outlined in all of its trust indentures for outstanding revenue bonds. Bond proceeds and annual debt repayment are usually overseen by a trustee who serves as a fiscal agent for the bonds. Revenue bonds of the County are generally rated one notch below the general obligation debt of the County because the revenues streams are not as secure as tax revenue.

Non-Tax Revenue Debt is the largest debt category at the County. **As of January 1, 2016, the County had \$400,120,000 in gross non-tax revenue debt outstanding.** What follows is description of the issuances that fall under this category:

- **Gateway Arena Debt:** This includes two separate issuances: the Series 1992A bonds and the Series 2010C Refunding bonds. Total debt outstanding as of January 1, 2016 was \$53.7 million. The 1992A bonds are not callable and mature in 2022. The Series 2010C bonds are callable in 2020 and mature in 2023. Total debt service on these two bonds is \$8,832,634 in 2016. These bonds are partially self-supportive. Taxes charged to patrons who attend both entertainment events and sporting games at the Gateway Arena are used to offset the debt service on these bonds. In 2016, \$5,828,810 was used from the admissions taxes to pay the debt service on the bonds. Total net cost to the non-tax revenues at the County was \$3,003,824 in 2016.
- **Brownfield Redevelopment Bonds, Series 2010A:** These bonds were issued to fund the clean-up and restoration of Brownfield sites throughout the County. Total debt outstanding as of January 1, 2016 was \$14.1 million. These bonds are not callable and will mature in 2030. Total debt service on these bonds in is \$1,377,990. These bonds are partially self-supportive as the debt

service is paid from loan repayments made from the brownfield projects. In 2016, \$911,738 was paid from the projects resulting in net debt expense to the county of \$466,352 which is supported by the General Fund.

- **Community Redevelopment Bonds, Series 2010B:** These bonds were issued to fund the development of commercial sites and buildings throughout Cuyahoga County. Total debt outstanding as of January 1, 2016 was \$9.1 million. These bonds are not callable and mature in 2030. Total debt service in 2016 was \$890,535. Like the Brownfield bonds, loan payments made from borrowers of these bond proceeds are supposed to pay debt service on the bonds. In 2016, only \$112 was applied against the debt service on the bonds. Total cost to the County was \$890,424.
- **Shaker Square Refunding, Series 2010D:** These bonds were issued to refund bonds that were used for the redevelopment of Shaker Square. Total debt outstanding as of January 1, 2016 was \$2.4 million. These bonds are callable in 2020 and mature in 2030. These bonds are partially supported by a Tax Increment Financing (TIF). Total gross debt service in 2016 will be \$173,131, of which the County expects to pay \$124,000 because TIF will provide \$49,131 to pay the debt service.
- **Medical Mart/Convention Center Bonds:** There are three series of outstanding bonds that were used to finance or refinance the construction of the Global Center for Health Innovation (formerly the Medical Mart) and the Cuyahoga County Convention Center. Total Medical Mart/Convention Center debt outstanding as of January 1, 2016 was \$271,930,000.

The Series 2010G bonds are taxable but the series 2014C and 2010F bonds are tax exempt bonds. The 2014C bonds are tax exempt and were issued to refinance the costs of constructing the public park space (Mall B and Mall C) that sit above the roof of the convention center. The 2010F bonds are recovery zone facility bonds (“RZFBs”) and benefited from the special provisions in the American Recovery and Reinvestment Act that allowed RZFBs to be issued on a tax exempt basis.

Total debt service in 2016 on these three bond issuances is \$32,100,210, none of which is self-supportive. Most of this amount was paid on January 15, 2016 and totaled \$31,421,060. The remainder, \$679,150 will be paid in two installments in June and December.

- **Taxable Economic Development Revenue Bonds:** There are four different debt obligations under this header. The four issuances are as follows: Steelyard Commons, Series 2013A; Westin Hotel, Series 2013B; Flats East Bank Phase II, Series 2014A; and Western Reserve, Series 2014B. Total debt outstanding for these obligations totaled \$48.9 million on January 1, 2016.

Steelyard, Westin and the Flats East Bank Phase II are all self-supportive. Assuming these projects are successful, revenues from the projects should cover the debt service. The Western Reserve, Series 2014B will be funded by the non-tax revenues of the County.

The Steelyard Commons economic development project was undertaken to expand a large shopping mall in a central part of Cleveland (in the Flats). The Westin Hotel project was undertaken to finish the construction of the Westin Hotel in downtown Cleveland. The Steelyard and Westin bonds are callable in 2021 and the Steelyard bonds mature in 2037 and the Westin bonds mature in 2024. Total outstanding debt as of January 1, 2016 was \$9.9 million. Both of these projects are 100% supported by Tax Incremental Financings (TIF). Total debt service required in 2016 was \$570,434 which is entirely covered by two TIFs with the City of Cleveland.

The County is the last guarantor for the Flats East Bank Phase II bonds. Assuming the project is successful, these bonds will be 100% paid from project revenues. The Flats East Bank Phase II bonds are callable in 2023 and mature in 2038. Total outstanding debt as of January 1, 2016 was \$17.0 million. The project developer has a guarantor position in front of the County. The only obligation of the County is to appropriate the debt service each year. Total debt service for 2016 will be \$928,975 and will not be paid by the County.

The Western Reserve Bonds were issued to pay for economic development projects undertaken by the Department of Development. These bonds were used to fund projects that were under way as well as two years of projects in the pipeline. These bonds are callable in 2024 and mature in 2026. Total outstanding debt as of January 1, 2016 was \$22.2 million. The County funds the debt service on these bonds out of its non-tax revenue. Total debt service required in 2016 is \$784,480.

### **Sales Tax Revenue Debt**

The County has issued two obligations to be repaid by the Sales Tax of the County: the 2014A Sales Tax Revenue Bonds and the 2015A Sales Tax Revenue Bonds.

- **The 2014A Sales Tax Revenue Bonds** were issued to pay for capital improvements in various facilities within the County. These bonds are callable in 2026 and mature in 2038. Total outstanding debt as of January 1, 2016 was \$137.8 million. These bonds are paid out of the County's 1% permissive sales tax revenue which is General Fund revenue. The payment of the debt service is structured as a lock box at the trustee. The lock box empowers the trustee deduct debt service from the sales tax before it is distributed to the County. Debt Service in 2016 will be \$1,840,700 and will be deducted from the County's sales tax revenue.
  
- **The 2015A Sales Tax Revenue Bonds** were issued to pay a portion of the costs of the renovation of Public Square in downtown Cleveland. The bonds are callable in 2023 and mature in 2033. Total outstanding debt as of January 1, 2016 was \$9.2 million. These bonds are secured by a pledge of the County's sales tax revenue, but the debt service is expected to be paid entirely from TIF revenues generated by a TIF implemented by the City of Cleveland. There is no debt service accruing to the County in 2016 as the debt service on the bonds was capitalized in this year.

### **Certificates of Participation**

In 2014, in cooperation with the Port Authority and the City of Cleveland, the County issued \$230,885,000 in certificates of participation (COPS) to fund the construction of the Hilton Hotel in downtown Cleveland. A certificate of participation evidences a pro rata share in lease payments payable by the County to the Port Authority under the lease for the leased property. The lease payments are paid to the trustee (as assignee of the Port Authority's rights under the lease) for distribution to the certificate holders. The leased property will become the property of the County and title to the leased property will pass from the Port Authority to the County upon payment in full of all applicable lease payments in accordance with the leases. The COPS are callable in 2024 and mature in 2044. **Total COPS outstanding as of January 1, 2016 was \$230.9 million.** The County will begin paying debt service on the COPS on December 1, 2016. Total debt service will be \$3,769,817 in 2016.

### **Excise Tax Revenue Bonds**

In 2015, the County issued \$60.5 million in Excise Tax Bonds to fund facilities improvements in the Quicken Loans Arena (home of the Cleveland Cavaliers, Lake Erie Monsters and Cleveland Gladiators) and Progressive Field (home of the Cleveland Indians). The bonds are callable in 2023 and mature in 2027. **Total debt outstanding as of January 1, 2016 was \$60.5 million.** Funding for the debt service on the bonds will come 100% from excise taxes on liquor, cigarettes, beer and wine and mixed drinks in the County. A lock box at the trustee has been established to receive the taxes and pay the debt service. Excess excise taxes will be put in a facilities improvement fund to be used by Gateway, the owner of Quicken Loan Arena and Progressive Field with approval from the County. Proceeds of additional bonds may be used to finance cost of improvements to First Energy Stadium (home of the Cleveland Browns). The bonds are limited special revenue obligations of the County and the County's general credit is not pledged to the payment of the debt service on the bonds.

### **Future Financings**

The County intends to issue \$20.0 million in bonds to pay for a parking garage renovation in 2016. The Huntington Park Garage in down town Cleveland will be renovated and will be used by patrons of the hotel, attendees at conventions at the Convention Center, employees of the County as well as daily parking patrons. The bonds that will be issued will be supported fully by the parking revenues of the garage as well as the revenues of two parking lots located nearby.

Aside from the parking garage debt, the County does not intend on issuing any debt over the two years of the biennium. In 2015, the County did a debt capacity analysis. The analysis looked at projections of the General Fund with debt service layered in over the next 20 years. The analysis found that the General Fund will lose a substantial portion of its healthy reserve balances as the increasing amount of required debt service grows over the next 7 to 10 years.

Over the next two years, capital projects that do not have a dedicated funding sources will be funded by the General Fund. The expenses for these projects are included in the operating expenses of the County. Bond proceeds will not be used to fund these projects. See the Capital Section of this budget book.

## Credit Rating

When the County anticipates issuing debt, an assessment is made of the condition of the County by independent credit rating agencies. The credit agencies consider the County's financial health and debt situation, the economic condition of the area and the County's management of its resources as factors in determining its ratings. These ratings are utilized by potential investors to assess their risk in terms of the County's ability to pay them back when the bonds or notes sold become due. The level of risk an investor must assume translates into the interest rate that will be demanded by investors who buy County bonds. The County has AA/Aa1 ratings from Standard & Poor's and Moody's Investors Services on its long-term general obligation debt. The County has an AAA/Aa1 on its Sales Tax Revenue debt.

<b>Cuyahoga County Ratings Summary</b>		
<b>Rating Agency</b>	<b>LTGO Rating</b>	<b>Revenue Bond Rating</b>
<i>Moody's</i>	Aa1	Aa1
<i>Standard &amp; Poor's</i>	AA	AAA

Moody's Aa1 rating is the second highest rating given by the agency. S&P's rating of AAA is the highest possible rating and its rating of general obligation debt (AA) is its third highest rating. These high ratings result in substantial savings to the County in terms of lower interest on its debt.

## Debt Limitations

The State of Ohio imposes limitations on the types and amounts of debt that can be issued by the County. **The Ohio Revised Code establishes two types of limitations: direct and indirect debt limitations. Direct debt limitations** consists of two calculations: voted and unvoted. Both take into account the total assessed value of real estate in Cuyahoga County. **The total assessed value of Cuyahoga County in Tax year 2016 is \$27,733,453,110.** The calculation of both direct debt limitations is described below.

### **Direct Limitation – Voted and Unvoted Debt**

The Ohio Revised Code further provides that the total voted and unvoted debt of the County, less debt exempt from the limitation, may not exceed (1) the sum of three percent of the first one hundred million dollars of the tax list of the County, plus (2) one and one-half percent of the tax list between one hundred and three hundred million dollars, plus (3) two and one-half percent of the tax list in excess of three hundred million dollars. The tax list is the total assessed valuation of the County. As of December 2, 2014, this limitation equates to approximately \$691.8 million in debt that can be outstanding. With total non-exempt voted and unvoted debt outstanding currently equal to \$241.5 million, an additional \$450.3 in voted and unvoted debt could be issued.

### Direct Limitation – Unvoted Debt

Section 133.07 of the Ohio Revised Code provides that the net general obligation indebtedness of the County issued without a vote of the electors shall never exceed 1% of the value of all property within the territorial boundaries of the County as listed and assessed for valuation. County debt that is exempt from this direct debt limitation includes Hospital Revenue Bonds (\$230.3 million), Non-tax revenue bonds (\$383.1 million), sales tax revenue bonds (\$137.8 million), and Rock and Roll Hall of Fame and Museum bonds (\$2.4 million).

As Figure DM-1 shows, one percent of assessed valuation equates to \$277.3 million of unvoted debt that could be outstanding. This amount allows for a maximum amount of \$35.8 million in additional unvoted debt that could be issued.

<b>Debt Limitations</b>	
<i>Total Outstanding Debt</i>	\$ 995,150,000
<b>Direct Debt Limitation</b>	
Unvoted Debt Limit	
1% of Assessed Valuation	\$ 277,334,531
Less Unvoted Non Exempt Debt Outstanding	\$ 241,500,000
Debt Leeway within 1% Unvoted Limit *	\$ 35,834,531
3% of First \$100 M	\$ 3,000,000
1.5% of the Next \$200 M	\$ 3,000,000
2.5% of Assessed Valuation	\$ 685,836,328
<b>Total Debt Limitation</b>	<b>\$ 691,836,328</b>
Less Non Exempt Debt Outstanding	\$ 241,500,000
<b>Total Debt Leeway Within Debt Limitation</b>	<b>\$ 450,336,328</b>
<b>Indirect Debt Limitation</b>	
Unvoted Debt Limitation	
Debt Leeway Within Limitation	<b>\$0</b>

### Indirect Limitation – Unvoted

The indirect debt limitation also is calculated based on the assessed value of the County: this limitation is the 10-mill limitation discussed above and below.

Debt that is exempt from other debt limitation computations is not exempt when considering the indirect limitation on unvoted debt. Unvoted general obligation bonds and notes cannot be issued by the County unless the ad valorem property tax that might be required for payment of the debt service is ten mills (one percent) or less per \$1.00 of assess valuation of the combination of overlapping taxing

subdivision. The County is currently over the 10-mill limitation (see discussion of general obligation debt above) with a millage of 10.9917.

This ten-mill limitation therefore is dependent upon what occurs in the other overlapping taxing subdivisions. A relatively small amount of debt issued by another overlapping taxing subdivision with a small assessed valuation can encumber a significant amount of millage, thereby dramatically reducing the amount of unvoted general obligation debt that could be issued by the County. At this time, the City of Bedford and the Bedford School District places the greatest limitation on the County as an overlapping subdivision at 9.2364 mills. The County's millage is 1.0722 and the regional transit authority's millage is 0.6831, bringing the total millage of the County to 10.9917. As a result, the County has no capacity to issue general obligation debt based on this measure. Since the indirect limitation is currently out of reach, the direct debt limitation described in the previous section is not applicable.

Since the County has been over its 10-mill limitation over the past three years, it has been forced to issue other types of debt including unvoted Sales Tax Revenue Bonds. Sales tax revenue bonds provide a secondary source of unvoted debt to meet long term financing needs. Sales tax revenue bonds come with higher interest and issuance costs in comparison to traditional general obligation bonds.



**Schedule I**  
**Exhibit of Outstanding Bonds, Notes and Certificates of Indebtedness**  
**as of January 1, 2016 and Bond Retirement Fund Requirements for 2016**

2016 Inside Millage = 0.50 GF / 0.95 DSF

Purpose of Notes and Bonds	Original Issue Amount	Date of Issue	Date Due	Serial or Term	% Rate of Int. (TIC) <sup>1</sup>	Callable	Outstanding January 1st	Required for Principal	Required for Interest	Required for Total Debt Service	Amt Received from Other Sources <sup>4</sup>	Total Received From Property Taxes
<b>Unvoted / Inside 10 Mill Limit:</b>												
<b>CUSIP# 232238 / 232237 / 23223P</b>												
General Obligation Refunding Bonds, Series 2005	73,970,000	4/21/2005	2020	Both	4.040	No	33,985,000	6,120,000	1,699,250	7,819,250	0	7,819,250
Capital Improvement Bonds, Series 2009	163,825,000	12/22/2009	2034	Both	3.529	Yes	106,350,000	4,855,000	5,943,098	10,798,098	1,890,281	8,907,817
New Money and Refunding Bonds Series 2012A and 2012B	111,305,000	12/13/2012	2037	Both	2.636	Yes	101,165,000	6,080,000	4,170,475	10,250,475	183,650	10,066,825
Rock and Roll Hall of Fame and Museum	12,000,000	5/1/2009	2018	Both	5.512	No	2,400,000	755,000	114,271	869,271	869,271	0
	<b>\$361,100,000</b>				<b>3.249</b>		<b>243,900,000</b>	<b>\$ 17,810,000</b>	<b>\$ 11,927,094</b>	<b>\$ 29,737,094</b>	<b>\$ 2,943,202</b>	<b>\$ 26,793,892</b>
<b>Total Tax Exempt</b>	<b>\$361,100,000</b>						<b>\$243,900,000</b>	<b>\$17,810,000</b>	<b>\$11,927,094</b>	<b>\$29,737,094</b>	<b>\$2,943,202</b>	<b>\$26,793,892</b>
<b>Gateway Arena Taxable:</b>												
<b>CUSIP# 23226G</b>												
Series 1992A	35,000,000	09/15/92	2022	Both	8.625	No	24,500,000	3,500,000	1,962,188	5,462,188	5,462,188	0
Series 2010C Gateway Refunding bonds	42,020,000	9/3/2010	2023	Serial	4.399	Yes	29,230,000	2,100,000	1,270,446	3,370,446	3,370,446	0
<b>Total Gateway Arena Taxable</b>	<b>\$77,020,000</b>						<b>\$53,730,000</b>	<b>\$5,600,000</b>	<b>\$3,232,634</b>	<b>\$8,832,634</b>	<b>\$8,832,634</b>	<b>\$0</b>
<b>Brownfield Redevelopment Fund Taxable</b>												
Series 2010A Brownfield Redevelopment Fund Project	17,160,000	9/3/2010	2030	Both	5.237	No	14,085,000	665,000	712,990	1,377,990	1,377,990	0
<b>Community Redevelopment Program Taxable</b>												
Series 2010B Community Redevelopment Program	11,105,000	9/3/2010	2030	Both	5.320	No	9,105,000	430,000	460,535	890,535	890,535	0
<b>Shaker Square Tax-Exempt</b>												
Series 2010D Shaker Square Refunding	2,925,756	9/3/2010	2030	Serial	3.870	Yes	2,410,000	570,000	103,131	173,131	173,131	0
<b>Medical Mart/Convention Center Project Taxable:</b>												
Series 2010G Taxable Development Revenue Bonds	123,090,000	12/16/2010	2027	Both	4.310	No	50,890,000	19,045,000	2,376,904	21,421,904	21,421,904	0
<b>Medical Mart/Convention Center Project Tax Exempt:</b>												
Series 2014C Medical Mart 2010E Refunding	20,890,000	12/4/2014	2027	Term	3.340	Yes	20,805,000	555,000	624,150	679,150	679,150	0
Series 2010F Recovery Zone Facility Bonds	200,235,000	12/16/2010	2019	Both	4.260	Yes	200,235,000	0	99,999,156	99,999,156	99,999,156	0
<b>Total Medical Mart Debt</b>							<b>\$ 271,930,000</b>	<b>\$ 19,100,000</b>	<b>\$ 13,000,210</b>	<b>\$ 32,100,210</b>	<b>\$ 32,100,210</b>	<b>\$ 0</b>
<b>Taxable Economic Development Revenue Bonds</b>												
Steelyard Commons, Series 2013 A	4,205,000	10/23/2013	2037	Both	4.834	Yes	3,990,000	115,000	170,981	285,981	285,981	0
Westin Hotel, Series 2013 B	5,685,000	12/19/2013	2042	Both	5.512	Yes	5,685,000	0	284,453	284,453	284,453	0
Flats East Bank Phase II, Series 2014A	17,000,000	4/3/2014	2038	Term	5.607	Yes	17,000,000	0	928,975	928,975	928,975	0
Western Reserve Series 2014B	22,185,000	12/4/2014	2026	Serial	3.610	Yes	22,185,000	0	784,480	784,480	784,480	0
49,075,000							48,860,000	115,000	2,168,889	2,883,889	2,883,889	0
<b>Total Non-Tax Revenue</b>	<b>\$732,435,756</b>						<b>\$400,120,000</b>	<b>\$25,980,000</b>	<b>\$19,678,389</b>	<b>\$45,658,389</b>	<b>\$45,658,389</b>	<b>\$0</b>
<b>Convention Hotel Project Certificates of Participation</b>												
Certificates of Participation, Series 2014	230,885,000	5/28/2014	2044	Both	3.629	Yes	230,885,000	0	11,008,344	11,008,344	11,008,344	0
<b>CUSIP# 232287</b>												
Variable Purpose Sales Tax Revenue Bonds	137,890,000	12/4/2014	2038	Serial	3.385	Yes	137,825,000	275,000	6,519,235	6,794,235	6,794,235	0
Sales Tax Revenue Series 2014A	9,180,000	12/14/2015	2033	Both	2.960	Yes	9,180,000	0	285,341	285,341	285,341	0
<b>Total Sales Tax Revenue</b>	<b>\$147,070,000</b>						<b>\$147,005,000</b>	<b>\$275,000</b>	<b>\$6,804,576</b>	<b>\$7,079,576</b>	<b>\$7,079,576</b>	<b>\$0</b>
<b>Excise Tax Revenue Bonds</b>												
Excise Tax Revenue Bonds, Series 2015 (Sports Facility Improvement Pct.)	60,485,000	12/22/2015	2027	Serial	2.518	Yes	60,485,000	4,350,000	2,685,775	7,035,775	7,035,775	0
<b>Total Tax Exempt, Taxable and Sales Tax</b>	<b>\$1,231,425,756</b>						<b>\$1,082,395,000</b>	<b>\$48,415,000</b>	<b>\$52,104,177</b>	<b>\$100,519,177</b>	<b>\$73,725,286</b>	<b>\$26,793,892</b>

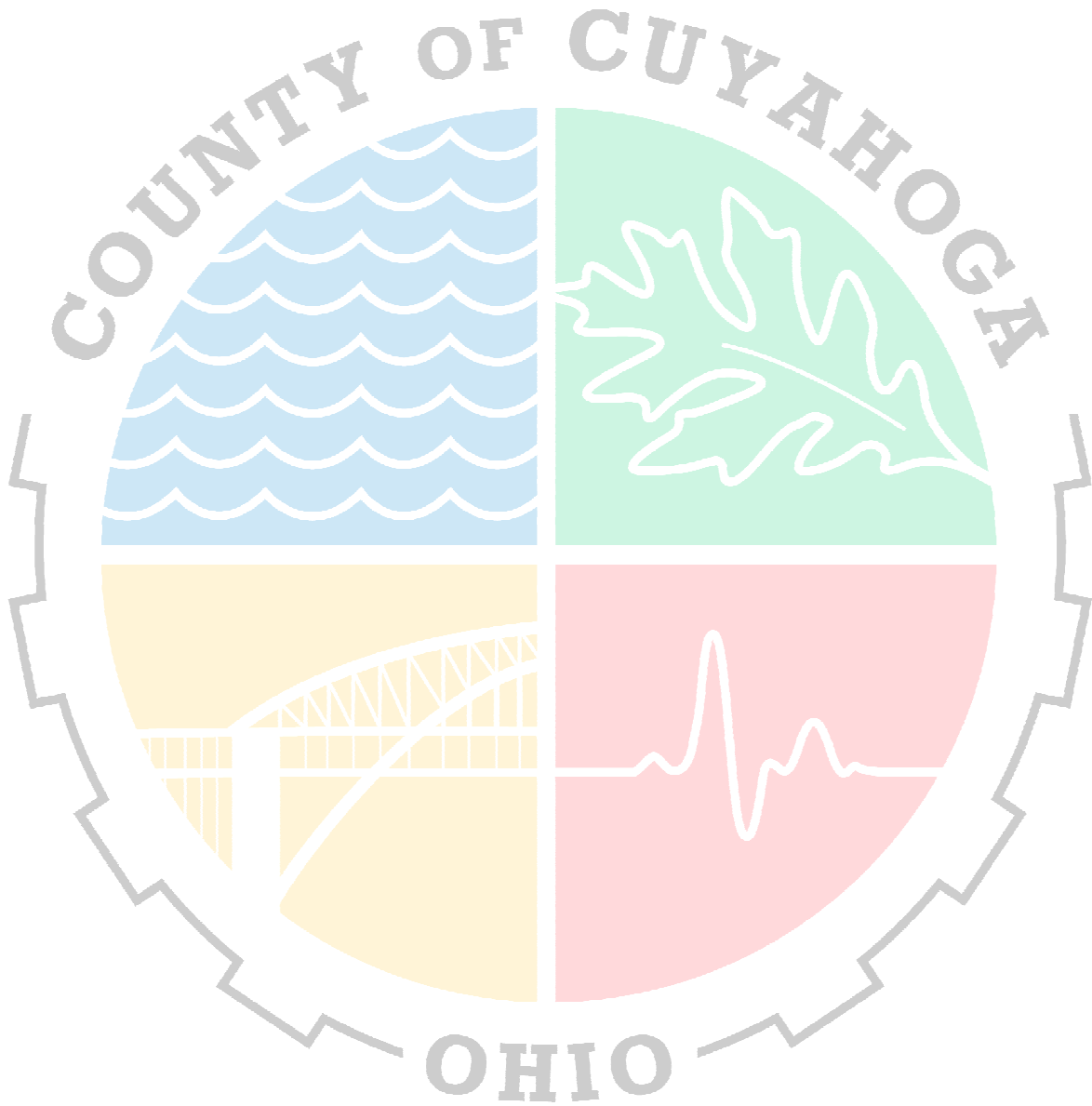
<sup>1</sup> True Interest Cost of bond issuance

<sup>2</sup> 2004 bonds were advanced refunded w/ 2012 series bonds; \$47,605,000 principal is defeased until called on 12/1/2014.

<sup>3</sup> One payment made in 2013



# GLOSSARY



## GLOSSARY

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**Accrual Basis of Accounting** – Revenues are recognized when earned and expenses when incurred.

**Activity** - The second smallest unit of budgetary accountability and control, which encompasses specific and distinguishable lines of work performed by an organizational unit.

**Ad Valorem Tax** - A tax based on the value (or assessed value) of property.

**Annual Informational Statement** – A report prepared so that current financial, economic, and demographic information is disclosed to investors, rating agencies, and the public.

**Appropriation** - An authorization granted by the County Council to make expenditures and to incur obligations for purposes specified in the Appropriations Resolution.

**Approved Budget** – This is the budget as adopted by the Cuyahoga County Council.

**Arbitrage** - Investment earnings representing the difference between interest paid on the bonds and the interest earned on the investments made utilizing the bond proceeds.

**Assessed Valuation** - The value of property against which an ad valorem tax is levied. Valuations are conducted by the Fiscal Office and reflect a percentage of the true, or market value of the property.

**Balance** (Beginning, Ending) - As used in this document, balances refer to the actual cash in a fund less any encumbrances. The intent is to show free, unrestricted resources available from period to period.

**Balanced Budget** - A budget in which operating expenditures are not in excess of operating revenues.

**Base Budget** - The ongoing expenses for the maintenance of efforts previously authorized by the County Council. Base budgets include all mandated and non-discretionary activities. They can be reduced during annual deliberations because of discontinued services or reductions to the cost of continuing projects or programs.

**Baseline Data:** Initial collection of data to establish a basis for future comparison, evaluation and target setting.

**Basis of Accounting** – This refers to the methodology of recognizing revenues, expenses, assets and liabilities to accounts. Cuyahoga County uses the accrual basis of accounting.

**Basis of Budgeting** – Cuyahoga County adopted budgets use the cash basis where revenues are recorded when received, expenses are recorded when paid, and encumbered funds are treated as expenditures.

**Benchmark:** A standard or point of reference used in measuring and/or judging quality or value.

**Best Practice:** Superior performance with an activity, regardless of industry, leadership, management, or operational approaches; methods that lead to exceptional performance. Synonyms include best-known-methods (BKM) or evidence-based practices.

**Bond** - The written evidence of the debt issued by the County. It bears a stated rate of interest and maturity date on which a fixed sum of money plus interest is payable to the holder. (See GO Bond, Revenue Bond, and Notes.)

**Bond Counsel** - A lawyer or law firm, which delivers an opinion regarding the legality of a debt issuance and other matters.

**Budget** - A financial plan for a fiscal year that includes anticipated revenues and expenditures for a County program or project.

**Budget Commission** - A section of the County's Fiscal Office which receives the annual Tax Budget and issues the Certificate of Resources based on the revenue and spending estimates contained in the Tax Budget; it sets tax rates and distributes the correct amounts or shares to the tax districts.

**Budget Deficit** - Usually, this is a projection of expenditures exceeding appropriations. It is normally determined as a result of a quarterly review. The budget is controlled so that expenditures plus encumbrances cannot actually exceed appropriations.

**Budget Year** - Twelve (12) month period comprising one budget cycle. Cuyahoga County's fiscal year runs from January 1st to December 31st, while the State of Ohio's fiscal year runs from July 1st to June 30th.

**CAFR** - Comprehensive Annual Financial Report, prepared by the Financial Reporting division of the County's Fiscal Office.

**Capital Budget** - The current year estimated resources and costs of construction projects in the Capital Improvements Plan that involve maintenance, rehabilitation, and acquisition of major capital assets.

**Capital Improvements Plan** - A multiyear plan for constructing, acquiring, or maintaining capital assets including roads and bridges, sewers, buildings, and large equipment.

**Capital Outlay** - Expenditure related to the purchase of equipment, furniture or other fixed assets in the operating budget; one of the major expense categories in program budgets.

**Cash Basis** - Revenues are recognized when received and expenses when paid.

**Cash Deficit** - This involves a fund carrying a negative (or credit) cash balance, when expenditures have exceeded total resources. It sometimes occurs when expenditures are made in anticipation of reimbursement.

**Certificate of Resources** - The County's basis for its ability to appropriate funds; based on beginning cash balances and estimated revenues.

**Character** - One of three cost categories at which the County Council controls expenditures. These include Personnel, Other Expenses and Capital Outlay.

**Chargebacks** - Accounting transactions, which recover the expenses of Internal Service funds from the agency that received the service.

**Client Services** - The expenditure object that records payments made directly to, or on behalf of clients. This includes residential placement contracts in the HHS Division of Children and Family Services and medical payments for inmates in the County Jail in the Sheriff's Office.

**Continuous Improvement**: on-going, incremental and measurable steps taken to enhance service delivery by improving efficiency and/or effectiveness.

**Controlled Expenditures** - The expenditure object that records payments to Internal Service funds for data processing, space maintenance, indirect costs and shared charges.

**Corrective Action:** Action taken to rectify conditions adverse to quality and, where necessary, to preclude repetition.

**Cost Ceiling** - A limit on costs which a program allocation will reimburse. This term is used most often in reference to the Income Maintenance program at the Department of Human Services.

**Customer Satisfaction:** Reflects the degree to which a recipient's experience with a desired service meets or exceeds their expectation. For purposes of priority-based budgeting, customer satisfaction measures should be primarily considered quality measures.

**Customer:** The person or group that established the requirements of a process and receives or uses the outputs of that process, or the person or entity directly served by the organization.

**Dashboard:** A tool to provide many pieces of data in a fast, easy to read format. Often used to denote the progress of a project or program's success.

**Data Collection System:** A broadly defined term indicating that a set of equipment, log books, data sheets, and personnel used to record and store the information required to generate the performance measurement of a process.

**Data:** Information or a set of facts presented in descriptive form.

**Debt Limit** - A statutory or constitutional limit on the principal amount of debt that an issuer may incur or have outstanding at one time.

**Debt Service** - Principal and interest paid by the County on bonds and notes.

**Debt Service Fund** – The Debt Service fund is used to account for revenues received and used to pay principal and interest on debt which the County has incurred through the sale of bonds or notes. Revenues are derived primarily from property taxes.

**Department** - A major administrative segment of the County exercising management responsibility for an operation or group of related operations within a functional area.

**Depreciation** - An expense recorded to reduce the value of a long-term tangible asset because of age, wear, or market condition.

**Diversification** – A process of investing assets among a range of security types by sector, maturity, and quality rating.

**Division** - A unit of an organization which reports to a department. Under the FAMIS reporting system, several divisional units report to the County Executive, i.e., Human Resources, the Fiscal Office, Public Works.

**Effective Millage Rate** - The actual tax rate paid, usually on real or personal property. It is calculated by dividing the tax bill by the assessed value of the related property. Typically the effective rate is less than the legal millage rate (see Revenue Analysis section).

**Encumbrance** - A budgetary technique for recording unperformed contracts for goods or services. Use of encumbrances restricts the balance in each fund so that total commitments (expenditures plus encumbrances) will not exceed appropriations granted by the County Council.

**Enterprise Fund** – This type of fund operates similarly to a private business operation. It is the intent that the cost of providing services will be financed or recovered through user charges.

**Entitlements** - The funding and legal authority provided by the federal government for its programs that the County operates.

**EPA** - Environmental Protection Agency is a cabinet-level department at both the state and federal levels of government.

**Expenditure** - An actual payment of an invoice from the County treasury, which reduces an appropriation.

**Expenditure Categories** - A basis for distinguishing types of expenditures within a budgeted area. The major expenditure categories used by Cuyahoga County are: salaries, fringe benefits, commodities, contracts/services, client services (formally called public assistance), other operating, controlled expenses, and capital outlays.

**Factor:** Also called a causal factor is an important contributor to a result; provides one cause- effect link to a result within a results map.

**FAMIS** (Financial Accounting Management Information System) – The financial accounting software system used to track budget information.

**Fiduciary Fund** –These funds are used to account for assets held by the County as an agent for other governments, other funds, and individuals.

**Fiscal Year** - Twelve (12) month period that comprises one budget cycle. Cuyahoga County’s fiscal year runs from January 1st to December 31st, while the State of Ohio’s fiscal year runs from July 1st to June 30th.

**Frequency:** One of the components of a performance measurement that indicates how often the measurement is made.

**Full-Time Equivalent (FTE) Positions** - The total number of hours worked, converted to the equivalent of full-time staff persons working a 40-hour week. For example: 4 persons each working half time, or 20 hours, equals 80 hours or 2 FTEs. One FTE is equal to 2,080 hours per year.

**Function** - The highest level of budgetary reporting. Related programs are combined into a function. There are eight (9) function areas: General Government, Judicial, Development, Social Services, Health and Safety, Public Works, Debt Service, Miscellaneous and Capital Outlay.

**Fund** - A fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

**Fund Balance** – The net of the beginning balance plus revenues minus expenses. Portions of the balance may be reserved for various purposes, such as encumbrances and contingencies that will be carried forward into the next fiscal year.

**Fund Deficit** - An excess of liabilities over assets. This is not an acceptable condition in most funds, and it usually must be addressed by transferring cash to the fund in deficit.

**Fund Type** - In governmental accounting, all funds are classified into eight generic fund types: General, Special Revenue, Debt Service, Capital Projects, Special Assessment, Enterprise, Internal Service, and Trust and Agency.

**GAAP** - Generally Accepted Accounting Principles.

**GASB**: Governmental Accounting Standards Board (GASB) establishes and improves standards of state and local governmental accounting and external financial reporting.

**General Fund** – This fund accounts for the general operating revenues and expenditures of the County not recorded elsewhere. The primary revenue sources are sales and use taxes, property taxes, local government fund receipts, investment earnings, and various service fees.

**General Obligation (GO) Bond** - A bond that is secured by the full faith and credit of the County. The County pledges to utilize its taxing power (the ability to levy a tax on property) to pay debt service on the issuance.

**GFOA** - Government Finance Officers Association.

**Goal** - Broad statement describing desired outcomes, but more specific than an agency's mission; they support the mission and identify specific strategies or opportunities for an agency to accomplish in order to achieve its mission.

**Governmental Fund** – This is a broad reference to all funds. Funds are established to accumulate revenues and expenses of a specific nature. It refers to the general fund, special revenue fund, debt service fund, enterprise fund et al.

**Grant** - Contribution by governmental or other organization to assist the funding of a project or program.

**Index Code** – An eight character alphanumeric code used in the County accounting and budget systems to identify a specific department and division within a fund or subfund. Detailed budget allocations are made at the index code level.

**Indicator (measure/ metric)**: A quantifiable unit that provides information regarding the volume, financial performance, service quality, or results of a service which allows an observer to know whether performance is in line, ahead of, or behind expectations.

**Initiative** - A specific goal or objective within an agency or department, to be achieved in a given time frame, usually a period of one year.

**Input**: A measure of financial and non-financial (e.g., time, staff, etc.) resources. For the purposes of performance measures, staff and dollars should not be reported as inputs (these are covered elsewhere in the program offer).

**Interest** - The amount paid for the use of money.

**Internal Controls** – An internal control structure designed to ensure that the assets of the entity are protected from loss, theft and misuse.

**Internal Service Funds** – A fund used to account for the finance of goods and services provided by one governmental agency to other governmental agencies, or other government, on a cost reimbursement basis.

**Legal Millage Rate** - The stated rate, in mills, for levying real and personal property taxes.

**Liquidity** – An asset that can be converted easily and quickly to cash

**Mandate** - A required contribution, usually from the General Fund, to support a required level of program expenditure.

**Market Value** - The County's Fiscal Office estimate of the true or fair value of real or personal property.

**Midyear Review** - The analysis of expenditure and revenue trends performed by the Fiscal Office's Office of Budget and Management at the middle of the County's fiscal year, after the close of the 2<sup>nd</sup> Quarter (June 30<sup>th</sup>) resulting in projections of year-end status.

**Mill** - The equivalent of \$1 of tax for each \$1,000 of assessed value of real or personal property.

**Mission:** A short, comprehensive description of why an organization exists. It succinctly identifies what an organization does (or should do), and for who it does it.

**Modified Accrual Basis** – Revenues are recognized when they become available and measurable. Expenses are recognized when the liability is incurred with the exception of unmatured interest on general long-term debt that is recorded when legally due.

**Notes** - Short-term promises to pay specified amounts of money, secured by specific sources of future revenue.

**Object** - Expenditure classifications according to the types of items purchased or services obtained; for example, "commodities" which includes materials and supplies. The lowest degree of budgetary control is exercised at this level. Revenue classifications are also used, i.e., "general property taxes", or "licenses & permits".

**Objective** - Desired output-oriented accomplishments, which can be measured and achieved within a given time frame. Achievement of the objective advances the activity toward a corresponding goal.

**OBM** – Office of Budget and Management

**Official Statement** - A document prepared by the County when issuing debt that gives financial and statistical information about the County to potential investors and related agencies.

**Operating Budget** - Current year Estimated Revenues and Appropriations that provide for the day-to-day operations of the County.

**Operating Deficit** - An excess of current expenditures over current revenues. A fund can sustain an operating deficit only if there are sufficient fund balances from prior years.

**Other Sources and Uses** - Resources available to a fund, which are not technically revenues (sources) or expenditures (uses). These categories represent transfers between funds and are commonly used to identify subsidies paid from the General Fund to other funds.

**Outcome:** A measure of a desired result. In many cases, outcomes measure the result or impact of an output or set of outputs, and can be examined initially after service delivery or at longer intervals.

**Output:** A measure of amount or frequency of products or services delivered.

**Pass-through** - A situation where the County functions as a channel for the expenditure of funds from another source without authority to decide the use of the funds.

**Performance Management:** The use of performance measurement information to help set performance goals; allocate and prioritize resources; inform managers to either confirm or change current policy or program direction to meet those goals; and report on the success of meeting those goals.

**Performance Measurement:** A process of assessing progress towards achieving predetermined goals, including information on the efficiency with which resources are transformed into goods and services (outputs); the quality of those outputs, i.e. how well they are delivered to customers and the extent to which customers are satisfied (service quality); and the qualitative results of a program activity compared to its intended purpose (outcome).

**Principal** - The face amount of a note or bond, which the issuer promises to pay at maturity.

**Process:** Any activity or group of activities that takes an input, adds value to it, and provides an output to a customer. The logical organization of people, resources, and procedures into work activities designed to produce a specified end result (work product).

**Productivity:** A measure of the value added by the outcome/ result divided by the value of the labor and capital consumed.

**Program** - A group of related activities performed by one or more organizational units for the purpose of accomplishing an objective. The Program Titles under the Department of Development are: Development, Economic and Community.

**Project** - A unit of work or activity that has a limited time-span and scope of purpose and is often financed by special funds, such as with categorical grants.

**Proprietary Fund** – This is an account that shows actual financial position and operations, such as actual assets, liabilities, reserves, fund balances, revenues and expenditures, as distinguished from budgetary accounts

**Prudent Person Rule** – An investment standard outlining the fiduciary responsibility of public funds investors relating to investment practices.

**Quality Assurance:** A process for the systematic monitoring and evaluation of the various aspects of data, measures, or results to ensure that standards are being met.

**Quality:** The degree to which a product or service meets the customer requirements and expectations. Customer satisfaction is a specific measure of quality.

**Quarterly Review** - Analysis of revenue and expenditures as compared to budgeted amounts, resulting in projections of year-end status. (See also “Midyear Review”, which is the major quarterly review conducted during the year.)

**Ratings** - Designations used by rating services to indicate the financial health of the debt issuers. The County enjoys an Aa1 for general obligations and AA3 for other debt with Moody’s and AA for general obligations and AA- for other debt with Standard & Poor’s.

**Repurchase Agreement** - A money market transaction in which one party sells securities to another while agreeing to repurchase those securities at a later date.

**Resolution** - A legal and public declaration by the Cuyahoga County Council of intent, policy, or authorization. A Council resolution is the legislation of County government.



**Resolution Category** - (See also, "Character") One of three cost categories at which the County Council controls expenditures. These include Personal Services, Other Expenses, and Capital Outlays.

**Resources** - Total amounts available for appropriation, including estimated revenues, fund transfers and beginning fund balances.

**Revenue Bond** - A bond on which the debt service is payable solely from the revenue generated from the operation of the project being financed.

**Safekeeping** – Holding of assets (e.g. securities) by a financial institution.

**Section** - A unit of organization that reports to a departmental division. An example of this is Juvenile Court Administration that has 5 sectional areas: Human Resources, Operations, Community Services, Administrative Services and Court Administrator.

**Service Indicator** - An output measure showing a statistical workload change or the degree to which program objectives are achieved.

**Special Revenue Fund** –Special revenue funds are created to account for revenues from specific taxes or other revenue sources which, by law, are designated to finance particular functions or activities of government, including categorical grants.

**Strategic Planning**: A continuous and systematic process whereby an organization makes decisions about its future, develops the necessary procedures and operations to achieve that future, and determines how success is to be measured.

**Strategy**: A set of actions chosen by an organization to achieve a result. A strategy is based on an understanding of (or assumptions about) the cause – effect connection between specific actions and specific results

**Sub-activity** - The smallest unit of budgetary accountability and control that further distinguishes the activity performed by the unit.

**Sub-object** - A commodity-based expenditure classification that describes articles purchased or services obtained. It represents the lowest degree of the expenditure summary. (Several sub-objects are contained within each "object"). General Fund budgets are no longer controlled at this level, but expenditures and encumbrances are captured by sub-object.

**Subsidy** - Resources provided by one fund or entity to another. The General Fund makes most subsidies in the budget to other County funds or outside agencies.

**Tax Duplicate** - (Formally called The Tax List and Duplicate); A listing of the value of all taxable property and their corresponding taxes prepared and certified by the Auditor's Office and then sent to the Treasurer's Office for collection.

**Tax Levy** - The total amount to be raised by general property taxes for purposes specified in the Tax Budget.

**Tax Rate** - The amount of tax levied for each \$100 of assessed valuation.

**User Charges** - The payment of a fee for direct receipt of a public service by the party benefiting from the service.

**2016-2017**

**BIENNIAL BUDGET RESOLUTION**

**No. R2015-0209**



				2016	2017	
				Recommended	Recommended	
				Appropriation	Appropriation	
<b>Office of the County Executive</b>						
<b>EX016006 Office of the County Executive</b>						
INDEX	EX016006	Office of the County Executive	SUBFUND 01A001	Personal Services	810,097	820,284
INDEX	EX016006	Office of the County Executive	SUBFUND 01A001	Other Expenses	281,076	285,500
<b>Total Office of the County Executive</b>					<b>1,091,173</b>	<b>1,105,784</b>
<b>Total Office of the County Executive</b>					<b>1,091,173</b>	<b>1,105,784</b>
<b>Department of Communications</b>						
<b>CX016014 Communications</b>						
INDEX	CX016014	Communications	SUBFUND 01A001	Personal Services	551,762	560,902
INDEX	CX016014	Communications	SUBFUND 01A001	Other Expenses	46,303	46,303
<b>Total Communications</b>					<b>598,065</b>	<b>607,205</b>
<b>Total Department of Communications</b>					<b>598,065</b>	<b>607,205</b>
<b>County Law Department</b>						
<b>LA000794 County Law Department</b>						
INDEX	LA000794	County Law Department	SUBFUND 01A001	Personal Services	2,083,431	2,128,668
INDEX	LA000794	County Law Department	SUBFUND 01A001	Other Expenses	358,365	358,365
<b>Total County Law Department</b>					<b>2,441,796</b>	<b>2,487,033</b>
<b>Total County Law Department</b>					<b>2,441,796</b>	<b>2,487,033</b>
<b>Human Resources</b>						
<b>HR018010 Human Resources Administration</b>						
INDEX	HR018010	Human Resources Administration	SUBFUND 01A001	Personal Services	3,441,489	3,500,276
INDEX	HR018010	Human Resources Administration	SUBFUND 01A001	Other Expenses	224,149	224,149
<b>Total Human Resources Administration</b>					<b>3,665,638</b>	<b>3,724,425</b>
<b>HS157362 HHS Human Resources</b>						
INDEX	HS157362	HHS Human Resources	SUBFUND 24A430	Personal Services	817,902	839,306
<b>Total HHS Human Resources</b>					<b>817,902</b>	<b>839,306</b>
<b>HR018028 Employee Benefits-General Fund</b>						
INDEX	HR018028	Employee Benefits-General Fund	SUBFUND 01A001	Other Expenses	216,000	1,216,000
<b>Total Employee Benefits-General Fund</b>					<b>216,000</b>	<b>1,216,000</b>
<b>ND570002 County Wellness Program</b>						
INDEX	ND570002	County Wellness Program	SUBFUND 20A550	Other Expenses	50,000	50,000
<b>Total County Wellness Program</b>					<b>50,000</b>	<b>50,000</b>
<b>Total Human Resources</b>					<b>4,749,540</b>	<b>5,829,731</b>
<b>Development</b>						
<b>DV014100 Economic Development</b>						
INDEX	DV014100	Economic Development	SUBFUND 01A001	Personal Services	1,179,140	1,199,478
INDEX	DV014100	Economic Development	SUBFUND 01A001	Other Expenses	1,045,539	1,045,539
<b>Total Economic Development</b>					<b>2,224,679</b>	<b>2,245,017</b>
<b>DV520692 Development-Revolving Loan Fund</b>						
INDEX	DV520692	Development-Revolving Loan Fund	SUBFUND 20D445	Other Expenses	612,000	612,000
<b>Total Development-Revolving Loan Fund</b>					<b>612,000</b>	<b>612,000</b>
<b>DV520676 Cuy. Cty. Western Reserve Fund</b>						
INDEX	DV520676	Cuy. Cty. Western Reserve Fund	SUBFUND 20D447	Other Expenses	10,369,449	11,000,000
<b>Total Cuy. Cty. Western Reserve Fund</b>					<b>10,369,449</b>	<b>11,000,000</b>



**Development**

**DV520791 Casino Tax Revenue Fund**

INDEX DV520791 Casino Tax Revenue Fund	SUBFUND 20D448	Other Expenses	6,267,008	4,284,103
<b>Total Casino Tax Revenue Fund</b>			<b>6,267,008</b>	<b>4,284,103</b>

**DV520809 Property Demolition Fund**

INDEX DV520809 Property Demolition Fund	SUBFUND 20D449	Personal Services	211,062	0
INDEX DV520809 Property Demolition Fund	SUBFUND 20D449	Other Expenses	25,789,900	0
<b>Total Property Demolition Fund</b>			<b>26,000,962</b>	<b>0</b>

<b>Total Development</b>			<b>45,474,098</b>	<b>18,141,120</b>
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**Regional Collaboration**

**DV014225 Regional Collaboration**

INDEX DV014225 Regional Collaboration	SUBFUND 01A001	Personal Services	258,508	264,292
INDEX DV014225 Regional Collaboration	SUBFUND 01A001	Other Expenses	5,724	5,724
<b>Total Regional Collaboration</b>			<b>264,232</b>	<b>270,016</b>

<b>Total Regional Collaboration</b>			<b>264,232</b>	<b>270,016</b>
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**County Fiscal Office**

**FS109611 Fiscal Office Administration**

INDEX FS109611 Fiscal Office Administration	SUBFUND 01A001	Personal Services	1,144,099	1,161,731
INDEX FS109611 Fiscal Office Administration	SUBFUND 01A001	Other Expenses	111,900	36,900
<b>Total Fiscal Office Administration</b>			<b>1,255,999</b>	<b>1,198,631</b>

**FS109629 Office of Budget & Management**

INDEX FS109629 Office of Budget & Management	SUBFUND 01A001	Personal Services	875,767	890,631
INDEX FS109629 Office of Budget & Management	SUBFUND 01A001	Other Expenses	24,050	24,050
<b>Total Office of Budget &amp; Management</b>			<b>899,817</b>	<b>914,681</b>

**FS109637 Financial Reporting**

INDEX FS109637 Financial Reporting	SUBFUND 01A001	Personal Services	1,902,239	1,933,505
INDEX FS109637 Financial Reporting	SUBFUND 01A001	Other Expenses	926,488	930,615
<b>Total Financial Reporting</b>			<b>2,828,727</b>	<b>2,864,120</b>

**FS109686 Operations-Property Valuation**

INDEX FS109686 Operations-Property Valuation	SUBFUND 01A001	Personal Services	147,478	149,884
INDEX FS109686 Operations-Property Valuation	SUBFUND 01A001	Other Expenses	2,380	2,380
<b>Total Operations-Property Valuation</b>			<b>149,858</b>	<b>152,264</b>

**FS109645 Operations-Records & Licenses**

INDEX FS109645 Operations-Records & Licenses	SUBFUND 01A001	Personal Services	3,811,408	3,869,502
INDEX FS109645 Operations-Records & Licenses	SUBFUND 01A001	Other Expenses	594,560	594,560
<b>Total Operations-Records &amp; Licenses</b>			<b>4,405,968</b>	<b>4,464,062</b>

**FS109694 Operations-Title Bureau**

INDEX FS109694 Operations-Title Bureau	SUBFUND 20A658	Personal Services	3,390,477	3,441,104
INDEX FS109694 Operations-Title Bureau	SUBFUND 20A658	Other Expenses	1,559,195	1,560,450
INDEX FS109694 Operations-Title Bureau	SUBFUND 20A658	Capital Outlays	30,000	30,000
<b>Total Operations-Title Bureau</b>			<b>4,979,672</b>	<b>5,031,554</b>

**FS109652 Operations-Contractual Svcs**

INDEX FS109652 Operations-Contractual Svcs	SUBFUND 01A001	Personal Services	478,483	486,265
INDEX FS109652 Operations-Contractual Svcs	SUBFUND 01A001	Other Expenses	35,000	35,000
INDEX FS109652 Operations-Contractual Svcs	SUBFUND 01A001	Capital Outlays	0	0
<b>Total Operations-Contractual Svcs</b>			<b>513,483</b>	<b>521,265</b>

**FS109702 Operations-Tax Assessments**

**County Fiscal Office**

**FS109702 Operations-Tax Assessments**

INDEX FS109702	Operations-Tax Assessments	SUBFUND 20A301	Personal Services	4,691,501	4,767,219
INDEX FS109702	Operations-Tax Assessments	SUBFUND 20A301	Other Expenses	3,588,580	3,817,832
<b>Total Operations-Tax Assessments</b>				<b>8,280,081</b>	<b>8,585,051</b>

**FS109678 Office of Procurement and Diversity**

INDEX FS109678	Office of Procurement and Diversity	SUBFUND 01A001	Personal Services	1,304,800	1,324,637
INDEX FS109678	Office of Procurement and Diversity	SUBFUND 01A001	Other Expenses	73,856	79,888
<b>Total Office of Procurement and Diversity</b>				<b>1,378,656</b>	<b>1,404,525</b>

**FS109751 Fiscal- Office Supply Contract**

INDEX FS109751	Fiscal- Office Supply Contract	SUBFUND 64A601	Other Expenses	500,000	500,000
<b>Total Fiscal- Office Supply Contract</b>				<b>500,000</b>	<b>500,000</b>

**FS109942 Consumer Affairs**

INDEX FS109942	Consumer Affairs	SUBFUND 01A001	Personal Services	582,861	589,921
INDEX FS109942	Consumer Affairs	SUBFUND 01A001	Other Expenses	42,065	42,065
<b>Total Consumer Affairs</b>				<b>624,926</b>	<b>631,986</b>

<b>Total County Fiscal Office</b>				<b>25,817,187</b>	<b>26,268,139</b>
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**Treasury**

**TS160101 Treasury Managment**

INDEX TS160101	Treasury Management	SUBFUND 01A001	Personal Services	1,319,936	1,338,693
INDEX TS160101	Treasury Management	SUBFUND 01A001	Other Expenses	724,531	724,531
<b>Total Treasury Management</b>				<b>2,044,467</b>	<b>2,063,224</b>

**TS160119 Treasury - DTAC**

INDEX TS160119	Treasury - DTAC	SUBFUND 20A322	Personal Services	1,264,288	1,283,555
INDEX TS160119	Treasury - DTAC	SUBFUND 20A322	Other Expenses	6,417,704	417,704
<b>Total Treasury - DTAC</b>				<b>7,681,992</b>	<b>1,701,259</b>

**TS160127 Treasury - Tax Prepay Sp Int.**

INDEX TS160127	Treasury - Tax Prepay Sp Int.	SUBFUND 20A325	Personal Services	219,300	222,588
INDEX TS160127	Treasury - Tax Prepay Sp Int.	SUBFUND 20A325	Other Expenses	215,176	215,176
<b>Total Treasury - Tax Prepay Sp Int.</b>				<b>434,476</b>	<b>437,764</b>

**TS160135 Treasury - Tax Cert. Admin.**

INDEX TS160135	Treasury - Tax Cert. Admin.	SUBFUND 20A340	Personal Services	242,722	246,563
INDEX TS160135	Treasury - Tax Cert. Admin.	SUBFUND 20A340	Other Expenses	4,056,055	56,055
<b>Total Treasury - Tax Cert. Admin.</b>				<b>4,298,777</b>	<b>302,618</b>

**TS160143 Treasury - County Land Reutil.**

INDEX TS160143	Treasury - County Land Reutil.	SUBFUND 20AA03	Other Expenses	7,000,000	7,000,000
<b>Total Treasury - County Land Reutil.</b>				<b>7,000,000</b>	<b>7,000,000</b>

**FS109660 Treasury Management**

INDEX FS109660	Treasury Management	SUBFUND 01A001	Personal Services	0	0
INDEX FS109660	Treasury Management	SUBFUND 01A001	Other Expenses	0	0
<b>Total Treasury Management</b>				<b>0</b>	<b>0</b>

**FS109710 Treasury DRETAC**

INDEX FS109710	Treasury DRETAC	SUBFUND 20A322	Personal Services	0	0
INDEX FS109710	Treasury DRETAC	SUBFUND 20A322	Other Expenses	0	0
<b>Total Treasury DRETAC</b>				<b>0</b>	<b>0</b>

**FS109728 Fiscal -Tax Prepayment Special Interest**

INDEX FS109728	Fiscal -Tax Prepayment Special Interest	SUBFUND 20A325	Personal Services	0	0
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	2016	2017
	Recommended	Recommended
	Appropriation	Appropriation

**Treasury**

**FS109728** Fiscal -Tax Prepayment Special Interest

INDEX <b>FS109728</b>	Fiscal -Tax Prepayment Special Interest	SUBFUND <b>20A325</b>	Other Expenses	0	0
<b>Total Fiscal -Tax Prepayment Special Interest</b>				<b>0</b>	<b>0</b>

**FS109736** Fiscal -Tax Certificate Admin.

INDEX <b>FS109736</b>	Fiscal -Tax Certificate Admin.	SUBFUND <b>20A340</b>	Personal Services	0	0
INDEX <b>FS109736</b>	Fiscal -Tax Certificate Admin.	SUBFUND <b>20A340</b>	Other Expenses	0	0
<b>Total Fiscal -Tax Certificate Admin.</b>				<b>0</b>	<b>0</b>

**FS109744** Fiscal-County Land Reutilization Corporation

INDEX <b>FS109744</b>	Fiscal-County Land Reutilization Corporatio	SUBFUND <b>20AA03</b>	Other Expenses	0	0
<b>Total Fiscal-County Land Reutilization Corporation</b>				<b>0</b>	<b>0</b>

<b>Total Treasury</b>				<b><u>21,459,712</u></b>	<b><u>11,504,865</u></b>
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**Information Technology**

**IT601021** Information Technology Admin

INDEX <b>IT601021</b>	Information Technology Admin	SUBFUND <b>01A001</b>	Personal Services	1,060,427	1,075,589
INDEX <b>IT601021</b>	Information Technology Admin	SUBFUND <b>01A001</b>	Other Expenses	292,700	636,700
<b>Total Information Technology Admin</b>				<b>1,353,127</b>	<b>1,712,289</b>

**IT601039** Project Management

INDEX <b>IT601039</b>	Project Management	SUBFUND <b>01A001</b>	Personal Services	201,954	205,302
<b>Total Project Management</b>				<b>201,954</b>	<b>205,302</b>

**IT601047** Web & Multi-Media Development

INDEX <b>IT601047</b>	Web & Multi-Media Development	SUBFUND <b>01A001</b>	Personal Services	1,940,230	1,973,543
INDEX <b>IT601047</b>	Web & Multi-Media Development	SUBFUND <b>01A001</b>	Other Expenses	968,011	371,233
INDEX <b>IT601047</b>	Web & Multi-Media Development	SUBFUND <b>01A001</b>	Capital Outlays	10,498	10,498
<b>Total Web &amp; Multi-Media Development</b>				<b>2,918,739</b>	<b>2,355,274</b>

**IT601088** Security and Disaster Recovery

INDEX <b>IT601088</b>	Security and Disaster Recovery	SUBFUND <b>01A001</b>	Personal Services	240,435	244,436
INDEX <b>IT601088</b>	Security and Disaster Recovery	SUBFUND <b>01A001</b>	Other Expenses	465,392	177,992
<b>Total Security and Disaster Recovery</b>				<b>705,827</b>	<b>422,428</b>

**IT601096** Engineering Services

INDEX <b>IT601096</b>	Engineering Services	SUBFUND <b>01A001</b>	Personal Services	2,050,944	2,086,099
INDEX <b>IT601096</b>	Engineering Services	SUBFUND <b>01A001</b>	Other Expenses	1,167,939	1,586,848
INDEX <b>IT601096</b>	Engineering Services	SUBFUND <b>01A001</b>	Capital Outlays	20,431	20,431
<b>Total Engineering Services</b>				<b>3,239,314</b>	<b>3,693,378</b>

**IT601104** Mainframe Operation Services

INDEX <b>IT601104</b>	Mainframe Operation Services	SUBFUND <b>01A001</b>	Personal Services	1,345,962	1,368,368
INDEX <b>IT601104</b>	Mainframe Operation Services	SUBFUND <b>01A001</b>	Other Expenses	762,755	777,635
INDEX <b>IT601104</b>	Mainframe Operation Services	SUBFUND <b>01A001</b>	Capital Outlays	7,286	7,286
<b>Total Mainframe Operation Services</b>				<b>2,116,003</b>	<b>2,153,289</b>

**IT601179** User Supply

INDEX <b>IT601179</b>	User Supply	SUBFUND <b>01A001</b>	Other Expenses	0	0
<b>Total User Supply</b>				<b>0</b>	<b>0</b>

**IT601138** WAN Services

INDEX <b>IT601138</b>	WAN Services	SUBFUND <b>01A001</b>	Personal Services	555,393	565,302
INDEX <b>IT601138</b>	WAN Services	SUBFUND <b>01A001</b>	Other Expenses	1,807,905	1,669,954
INDEX <b>IT601138</b>	WAN Services	SUBFUND <b>01A001</b>	Capital Outlays	16,211	16,211
<b>Total WAN Services</b>				<b>2,379,509</b>	<b>2,251,467</b>

**IT601161** Communications Services

**Information Technology**

**IT601161 Communications Services**

INDEX IT601161	Communications Services	SUBFUND 01A001	Personal Services	641,946	652,288
INDEX IT601161	Communications Services	SUBFUND 01A001	Other Expenses	1,228,755	1,142,022
INDEX IT601161	Communications Services	SUBFUND 01A001	Capital Outlays	5,821	5,821
<b>Total Communications Services</b>				<b>1,876,522</b>	<b>1,800,131</b>

**IT470591 Geographic Information System**

INDEX IT470591	Geographic Information System	SUBFUND 20A819	Personal Services	468,285	476,758
INDEX IT470591	Geographic Information System	SUBFUND 20A819	Other Expenses	405,815	405,815
INDEX IT470591	Geographic Information System	SUBFUND 20A819	Capital Outlays	50,000	0
<b>Total Geographic Information System</b>				<b>924,100</b>	<b>882,573</b>

**IT601310 IT Reg Ent. Data Shar. System**

INDEX IT601310	IT Reg Ent. Data Shar. System	SUBFUND 01A001	Personal Services	334,848	340,102
<b>Total IT Reg Ent. Data Shar. System</b>				<b>334,848</b>	<b>340,102</b>

**HS157396 Human Services Applications**

INDEX HS157396	Human Services Applications	SUBFUND 24A430	Personal Services	2,863,420	2,909,003
INDEX HS157396	Human Services Applications	SUBFUND 24A430	Other Expenses	2,459,687	2,462,254
INDEX HS157396	Human Services Applications	SUBFUND 24A430	Capital Outlays	100,000	100,000
<b>Total Human Services Applications</b>				<b>5,423,107</b>	<b>5,471,257</b>

**IS694018 ISC User Supply**

INDEX IS694018	ISC User Supply	SUBFUND 63A100	Other Expenses	3,295,000	3,295,000
<b>Total ISC User Supply</b>				<b>3,295,000</b>	<b>3,295,000</b>

<b>Total Information Technology</b>				<b>24,768,050</b>	<b>24,582,490</b>
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**Dog Kennel**

**DK050005 Dog Kennel Operations**

INDEX DK050005	Dog Kennel Operations	SUBFUND 20A302	Personal Services	1,076,350	1,097,863
INDEX DK050005	Dog Kennel Operations	SUBFUND 20A302	Other Expenses	885,843	885,843
<b>Total Dog Kennel Operations</b>				<b>1,962,193</b>	<b>1,983,706</b>

**CT050047 Dog Kennel Operations**

INDEX CT050047	Dog Kennel Operations	SUBFUND 20A302	Personal Services	0	0
INDEX CT050047	Dog Kennel Operations	SUBFUND 20A302	Other Expenses	0	0
<b>Total Dog Kennel Operations</b>				<b>0</b>	<b>0</b>

<b>Total Dog Kennel</b>				<b>1,962,193</b>	<b>1,983,706</b>
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**Public Works - Facilities Management**

**CT571000 Central Services Admin.**

INDEX CT571000	Central Services Admin.	SUBFUND 61A607	Personal Services	1,918,302	1,967,162
INDEX CT571000	Central Services Admin.	SUBFUND 61A607	Other Expenses	504,907	504,907
<b>Total Central Services Admin.</b>				<b>2,423,209</b>	<b>2,472,069</b>

**CT57100X Central Services Admin. 6000**

INDEX CT57100X	Central Services Admin. 6000	SUBFUND 61A607	Personal Services	0	0
<b>Total Central Services Admin. 6000</b>				<b>0</b>	<b>0</b>

**CT575001 Maintenance Garage**

INDEX CT575001	Maintenance Garage	SUBFUND 62A603	Personal Services	383,501	392,371
INDEX CT575001	Maintenance Garage	SUBFUND 62A603	Other Expenses	781,800	781,800
INDEX CT575001	Maintenance Garage	SUBFUND 62A603	Capital Outlays	325,000	325,000
<b>Total Maintenance Garage</b>				<b>1,490,301</b>	<b>1,499,171</b>

**CT577106 Risk & Property Management**



	2016	2017
	Recommended	Recommended
	Appropriation	Appropriation

**Public Works - Facilities Management**

**CT577106 Risk & Property Management**

INDEX CT577106	Risk & Property Management	SUBFUND 01A001	Personal Services	189,854	193,873
INDEX CT577106	Risk & Property Management	SUBFUND 01A001	Other Expenses	1,000,101	1,000,101
INDEX CT577106	Risk & Property Management	SUBFUND 01A001	Capital Outlays	11,290,177	11,983,826
<b>Total Risk &amp; Property Management</b>				<b>12,480,132</b>	<b>13,177,800</b>

**CT577353 County Mailroom**

INDEX CT577353	County Mailroom	SUBFUND 65A604	Personal Services	599,452	607,034
INDEX CT577353	County Mailroom	SUBFUND 65A604	Other Expenses	1,005,848	1,005,848
<b>Total County Mailroom</b>				<b>1,605,300</b>	<b>1,612,882</b>

**CT577551 Fast Copy**

INDEX CT577551	Fast Copy	SUBFUND 64A606	Personal Services	615,707	626,078
INDEX CT577551	Fast Copy	SUBFUND 64A606	Other Expenses	2,257,625	2,257,625
<b>Total Fast Copy</b>				<b>2,873,332</b>	<b>2,883,703</b>

**CT577601 Archives**

INDEX CT577601	Archives	SUBFUND 01A001	Personal Services	337,780	347,291
INDEX CT577601	Archives	SUBFUND 01A001	Other Expenses	573,304	573,304
<b>Total Archives</b>				<b>911,084</b>	<b>920,595</b>

**CT577379 Custodial Services**

INDEX CT577379	Custodial Services	SUBFUND 61A607	Personal Services	6,540,605	6,726,541
INDEX CT577379	Custodial Services	SUBFUND 61A607	Other Expenses	477,082	477,082
INDEX CT577379	Custodial Services	SUBFUND 61A607	Capital Outlays	15,366	15,366
<b>Total Custodial Services</b>				<b>7,033,053</b>	<b>7,218,989</b>

**CT577395 Trades Services**

INDEX CT577395	Trades Services	SUBFUND 61A607	Personal Services	8,105,593	8,275,036
INDEX CT577395	Trades Services	SUBFUND 61A607	Other Expenses	1,134,767	1,134,767
INDEX CT577395	Trades Services	SUBFUND 61A607	Capital Outlays	24,388	24,388
<b>Total Trades Services</b>				<b>9,264,748</b>	<b>9,434,191</b>

**CT577411 Other Services**

INDEX CT577411	Other Services	SUBFUND 61A607	Other Expenses	16,069,393	16,069,393
<b>Total Other Services</b>				<b>16,069,393</b>	<b>16,069,393</b>

**CT571034 Special Trades**

INDEX CT571034	Special Trades	SUBFUND 61A607	Personal Services	455,073	463,961
<b>Total Special Trades</b>				<b>455,073</b>	<b>463,961</b>

**CT571125 Huntington Park Garage**

INDEX CT571125	Huntington Park Garage	SUBFUND 51A404	Personal Services	607,550	616,907
INDEX CT571125	Huntington Park Garage	SUBFUND 51A404	Other Expenses	1,918,590	1,918,590
INDEX CT571125	Huntington Park Garage	SUBFUND 51A404	Capital Outlays	61,750	61,750
<b>Total Huntington Park Garage</b>				<b>2,587,890</b>	<b>2,597,247</b>

**Total Public Works - Facilities Management** **57,193,515** **58,350,001**

**County Headquarters**

**HQ010009 County Headquarters**

INDEX HQ010009	County Headquarters	SUBFUND 01A001	Personal Services	0	0
INDEX HQ010009	County Headquarters	SUBFUND 01A001	Other Expenses	8,173,859	7,565,985
<b>Total County Headquarters</b>				<b>8,173,859</b>	<b>7,565,985</b>

**Total County Headquarters** **8,173,859** **7,565,985**



				2016	2017	
				Recommended	Recommended	
				Appropriation	Appropriation	
<b>Public Works - County Road &amp; Bridge</b>						
<b>CE835025 County Engineer Admin</b>						
INDEX	CE835025	County Engineer Admin	SUBFUND 26A601	Personal Services	5,170,777	5,264,291
INDEX	CE835025	County Engineer Admin	SUBFUND 26A601	Other Expenses	15,087,289	15,087,289
INDEX	CE835025	County Engineer Admin	SUBFUND 26A601	Capital Outlays	98,500	75,000
<b>Total County Engineer Admin</b>					<b>20,356,566</b>	<b>20,426,580</b>
<b>CE835249 Cnty Engineer Maintenance Eng</b>						
INDEX	CE835249	Cnty Engineer Maintenance Eng	SUBFUND 26A601	Personal Services	3,600,954	3,676,922
INDEX	CE835249	Cnty Engineer Maintenance Eng	SUBFUND 26A601	Other Expenses	1,925,455	1,925,455
INDEX	CE835249	Cnty Engineer Maintenance Eng	SUBFUND 26A601	Capital Outlays	483,843	483,843
<b>Total Cnty Engineer Maintenance Eng</b>					<b>6,010,252</b>	<b>6,086,220</b>
<b>CE418053 \$5.00 Fund Road Improvements</b>						
INDEX	CE418053	\$5.00 Fund Road Improvements	SUBFUND 26A650	Other Expenses	5,791,808	5,791,808
INDEX	CE418053	\$5.00 Fund Road Improvements	SUBFUND 26A650	Capital Outlays	3,000,000	3,000,000
<b>Total \$5.00 Fund Road Improvements</b>					<b>8,791,808</b>	<b>8,791,808</b>
<b>CE417477 \$7.50 Fund Road Improvements</b>						
INDEX	CE417477	\$7.50 Fund Road Improvements	SUBFUND 26A651	Other Expenses	3,015,877	3,015,877
INDEX	CE417477	\$7.50 Fund Road Improvements	SUBFUND 26A651	Capital Outlays	7,000,000	7,000,000
<b>Total \$7.50 Fund Road Improvements</b>					<b>10,015,877</b>	<b>10,015,877</b>
<b>Total Public Works - County Road &amp; Bridge</b>					<b>45,174,503</b>	<b>45,320,485</b>
<b>Public Works - Sanitary Engineer</b>						
<b>ST540252 Sanitary Engineer Operations</b>						
INDEX	ST540252	Sanitary Engineer Operations	SUBFUND 54A100	Personal Services	10,732,435	10,891,604
INDEX	ST540252	Sanitary Engineer Operations	SUBFUND 54A100	Other Expenses	3,482,151	3,482,151
INDEX	ST540252	Sanitary Engineer Operations	SUBFUND 54A100	Capital Outlays	2,254,000	2,254,000
<b>Total Sanitary Engineer Operations</b>					<b>16,468,586</b>	<b>16,627,755</b>
<b>ST540427 Sanitary Sewer Districts</b>						
INDEX	ST540427	Sanitary Sewer Districts	SUBFUND 54A500	Other Expenses	24,006,992	14,994,000
<b>Total Sanitary Sewer Districts</b>					<b>24,006,992</b>	<b>14,994,000</b>
<b>ST540583 Sanitary Engineer Debt Service</b>						
INDEX	ST540583	Sanitary Engineer Debt Service	SUBFUND 54A100	Other Expenses	1,500,000	1,478,407
<b>Total Sanitary Engineer Debt Service</b>					<b>1,500,000</b>	<b>1,478,407</b>
<b>ST540625 Sanitary Eng. Note Retirement</b>						
INDEX	ST540625	Sanitary Eng. Note Retirement	SUBFUND 54A901	Other Expenses	323,050	323,050
<b>Total Sanitary Eng. Note Retirement</b>					<b>323,050</b>	<b>323,050</b>
<b>Total Public Works - Sanitary Engineer</b>					<b>42,298,628</b>	<b>33,423,212</b>
<b>Public Works - County Airport</b>						
<b>AP520890 Airport Operations</b>						
INDEX	AP520890	Airport Operations	SUBFUND 52A100	Personal Services	664,522	673,538
INDEX	AP520890	Airport Operations	SUBFUND 52A100	Other Expenses	916,935	916,935
INDEX	AP520890	Airport Operations	SUBFUND 52A100	Capital Outlays	133,407	8,407
<b>Total Airport Operations</b>					<b>1,714,864</b>	<b>1,598,880</b>
<b>Total Public Works - County Airport</b>					<b>1,714,864</b>	<b>1,598,880</b>
<b>County Sheriff</b>						
<b>SH586115 Sheriff - Home Detention Fees</b>						

	2016	2017
	Recommended	Recommended
	Appropriation	Appropriation

**County Sheriff**

**SH586115 Sheriff - Home Detention Fees**

INDEX SH586115 Sheriff - Home Detention Fees	SUBFUND 20A630	Other Expenses	47,111	47,111
<b>Total Sheriff - Home Detention Fees</b>			<b>47,111</b>	<b>47,111</b>

**SH350108 Carrying Concealed Weapons App**

INDEX SH350108 Carrying Concealed Weapons App	SUBFUND 20A806	Personal Services	101,994	100,998
INDEX SH350108 Carrying Concealed Weapons App	SUBFUND 20A806	Other Expenses	93,368	93,368
<b>Total Carrying Concealed Weapons App</b>			<b>195,362</b>	<b>194,366</b>

**SH456483 Sheriff Dept Special Project I**

INDEX SH456483 Sheriff Dept Special Project I	SUBFUND 20A812	Personal Services	0	0
<b>Total Sheriff Dept Special Project I</b>			<b>0</b>	<b>0</b>

**SH456608 State Alien Criminal Asst Prog**

INDEX SH456608 State Alien Criminal Asst Prog	SUBFUND 20A821	Personal Services	55,862	55,856
INDEX SH456608 State Alien Criminal Asst Prog	SUBFUND 20A821	Other Expenses	0	0
<b>Total State Alien Criminal Asst Prog</b>			<b>55,862</b>	<b>55,856</b>

**SH350272 Law Enforcement**

INDEX SH350272 Law Enforcement	SUBFUND 01A001	Personal Services	16,978,448	16,881,074
INDEX SH350272 Law Enforcement	SUBFUND 01A001	Other Expenses	1,200,856	1,200,856
<b>Total Law Enforcement</b>			<b>18,179,304</b>	<b>18,081,930</b>

**SH350470 Jail Operations**

INDEX SH350470 Jail Operations	SUBFUND 01A001	Personal Services	47,064,108	46,341,104
INDEX SH350470 Jail Operations	SUBFUND 01A001	Other Expenses	15,972,344	15,972,344
<b>Total Jail Operations</b>			<b>63,036,452</b>	<b>62,313,448</b>

**SH352062 Sheriff-Mental Health HHS**

INDEX SH352062 Sheriff-Mental Health HHS	SUBFUND 20A830	Personal Services	1,175,400	1,175,471
INDEX SH352062 Sheriff-Mental Health HHS	SUBFUND 20A830	Other Expenses	592,316	592,316
<b>Total Sheriff-Mental Health HHS</b>			<b>1,767,716</b>	<b>1,767,787</b>

**SH350579 Sheriff Operations**

INDEX SH350579 Sheriff Operations	SUBFUND 01A001	Personal Services	4,976,375	4,962,819
INDEX SH350579 Sheriff Operations	SUBFUND 01A001	Other Expenses	664,313	664,313
<b>Total Sheriff Operations</b>			<b>5,640,688</b>	<b>5,627,132</b>

**SH351080 Impact Unit/Community Policing**

INDEX SH351080 Impact Unit/Community Policing	SUBFUND 01A001	Personal Services	0	0
INDEX SH351080 Impact Unit/Community Policing	SUBFUND 01A001	Other Expenses	0	0
<b>Total Impact Unit/Community Policing</b>			<b>0</b>	<b>0</b>

**SH352005 Building Security Services**

INDEX SH352005 Building Security Services	SUBFUND 61A608	Personal Services	10,046,747	10,263,910
INDEX SH352005 Building Security Services	SUBFUND 61A608	Other Expenses	601,451	601,451
<b>Total Building Security Services</b>			<b>10,648,198</b>	<b>10,865,361</b>

**SH350140 Euclid Jail**

INDEX SH350140 Euclid Jail	SUBFUND 20A900	Personal Services	1,651,978	1,646,505
INDEX SH350140 Euclid Jail	SUBFUND 20A900	Other Expenses	135,000	135,000
<b>Total Euclid Jail</b>			<b>1,786,978</b>	<b>1,781,505</b>

<b>Total County Sheriff</b>			<b>101,357,671</b>	<b>100,734,496</b>
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**Board & Care Of Prisoners**

**AE511451 Board & Care Of Prisoners**



**Board & Care Of Prisoners**

**AE511451 Board & Care Of Prisoners**

INDEX AE511451	Board & Care Of Prisoners	SUBFUND 01A001	Other Expenses	0	0
<b>Total Board &amp; Care Of Prisoners</b>				<b>0</b>	<b>0</b>
<b>Total Board &amp; Care Of Prisoners</b>				<b>0</b>	<b>0</b>

**Public Safety & Justice Services**

**JA050088 Justice Affairs Admin**

INDEX JA050088	Justice Affairs Admin	SUBFUND 01A001	Personal Services	975,879	986,770
INDEX JA050088	Justice Affairs Admin	SUBFUND 01A001	Other Expenses	161,700	61,700
<b>Total Justice Affairs Admin</b>				<b>1,137,579</b>	<b>1,048,470</b>

**JA108118 Custody Mediation**

INDEX JA108118	Custody Mediation	SUBFUND 20A822	Personal Services	676,525	690,602
INDEX JA108118	Custody Mediation	SUBFUND 20A822	Other Expenses	183,312	183,312
<b>Total Custody Mediation</b>				<b>859,837</b>	<b>873,914</b>

**JA107441 Family Justice Center**

INDEX JA107441	Family Justice Center	SUBFUND 20A824	Personal Services	83,293	85,108
INDEX JA107441	Family Justice Center	SUBFUND 20A824	Other Expenses	267,196	267,196
<b>Total Family Justice Center</b>				<b>350,489</b>	<b>352,304</b>

**JA107425 Witness Victim HHS**

INDEX JA107425	Witness Victim HHS	SUBFUND 20A809	Personal Services	1,173,793	1,188,804
INDEX JA107425	Witness Victim HHS	SUBFUND 20A809	Other Expenses	760,071	760,071
<b>Total Witness Victim HHS</b>				<b>1,933,864</b>	<b>1,948,875</b>

**JA100123 Emergency Management**

INDEX JA100123	Emergency Management	SUBFUND 20A390	Personal Services	828,207	839,038
INDEX JA100123	Emergency Management	SUBFUND 20A390	Other Expenses	549,643	549,643
<b>Total Emergency Management</b>				<b>1,377,850</b>	<b>1,388,681</b>

**JA090068 Cuyahoga Regional Information System**

INDEX JA090068	Cuyahoga Regional Information System	SUBFUND 50A410	Personal Services	226,685	229,677
INDEX JA090068	Cuyahoga Regional Information System	SUBFUND 50A410	Other Expenses	1,342,942	1,342,942
<b>Total Cuyahoga Regional Information System</b>				<b>1,569,627</b>	<b>1,572,619</b>

**JA100354 CECOMS**

INDEX JA100354	CECOMS	SUBFUND 01A001	Personal Services	188,547	191,441
INDEX JA100354	CECOMS	SUBFUND 01A001	Other Expenses	238,954	238,954
<b>Total CECOMS</b>				<b>427,501</b>	<b>430,395</b>

**JA106773 Wireless 9-1-1 Government Asst**

INDEX JA106773	Wireless 9-1-1 Government Asst	SUBFUND 20A814	Personal Services	1,337,199	1,351,852
INDEX JA106773	Wireless 9-1-1 Government Asst	SUBFUND 20A814	Other Expenses	2,145,974	2,145,974
<b>Total Wireless 9-1-1 Government Asst</b>				<b>3,483,173</b>	<b>3,497,826</b>

**JA106781 9-1-1 Consolidation Shared Svc**

INDEX JA106781	9-1-1 Consolidation Shared Svc	SUBFUND 20A825	Other Expenses	0	0
<b>Total 9-1-1 Consolidation Shared Svc</b>				<b>0</b>	<b>0</b>

**JA302224 Public Safety Grants Admin.**

INDEX JA302224	Public Safety Grants Admin.	SUBFUND 01A001	Personal Services	270,145	275,954
INDEX JA302224	Public Safety Grants Admin.	SUBFUND 01A001	Other Expenses	66,842	66,842
<b>Total Public Safety Grants Admin.</b>				<b>336,987</b>	<b>342,796</b>

**JA302232 Fusion Center**

INDEX JA302232	Fusion Center	SUBFUND 01A001	Personal Services	125,128	127,597
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	2016	2017
	Recommended	Recommended
	Appropriation	Appropriation

**Public Safety & Justice Services**

**JA302232 Fusion Center**

INDEX JA302232 Fusion Center	SUBFUND 01A001	Other Expenses	67,994	67,994
<b>Total Fusion Center</b>			<b>193,122</b>	<b>195,591</b>

<b>Total Public Safety &amp; Justice Services</b>			<b><u>11,670,029</u></b>	<b><u>11,651,471</u></b>
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**Domestic Violence**

**AE511550 Domestic Violence**

INDEX AE511550 Domestic Violence	SUBFUND 20A330	Other Expenses	233,983	233,983
<b>Total Domestic Violence</b>			<b>233,983</b>	<b>233,983</b>

<b>Total Domestic Violence</b>			<b><u>233,983</u></b>	<b><u>233,983</u></b>
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**Clerk of Courts**

**CL200055 Clerk of Courts-Admin.**

INDEX CL200055 Clerk of Courts-Admin.	SUBFUND 01A001	Personal Services	5,486,448	5,567,734
INDEX CL200055 Clerk of Courts-Admin.	SUBFUND 01A001	Other Expenses	3,918,338	3,918,338
<b>Total Clerk of Courts-Admin.</b>			<b>9,404,786</b>	<b>9,486,072</b>

**CL456491 Clerk Courts Special Project I**

INDEX CL456491 Clerk Courts Special Project I	SUBFUND 20A812	Personal Services	0	0
<b>Total Clerk Courts Special Project I</b>			<b>0</b>	<b>0</b>

**CL576124 Clerk Of Courts-Computers**

INDEX CL576124 Clerk Of Courts-Computers	SUBFUND 20A695	Other Expenses	740,712	1,880,712
<b>Total Clerk Of Courts-Computers</b>			<b>740,712</b>	<b>1,880,712</b>

<b>Total Clerk of Courts</b>			<b><u>10,145,498</u></b>	<b><u>11,366,784</u></b>
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**County Medical Examiner**

**CR180026 Medical Examiner-Operations**

INDEX CR180026 Medical Examiner-Operations	SUBFUND 01A001	Personal Services	3,745,693	3,820,889
INDEX CR180026 Medical Examiner-Operations	SUBFUND 01A001	Other Expenses	1,631,285	1,631,285
<b>Total Medical Examiner-Operations</b>			<b>5,376,978</b>	<b>5,452,174</b>

**CR180034 Medical Examiner -Lab Fund**

INDEX CR180034 Medical Examiner -Lab Fund	SUBFUND 20A312	Personal Services	568,447	575,106
INDEX CR180034 Medical Examiner -Lab Fund	SUBFUND 20A312	Other Expenses	160,578	160,578
<b>Total Medical Examiner -Lab Fund</b>			<b>729,025</b>	<b>735,684</b>

**CR180265 Cuyahoga Co. Regional Crime Lab**

INDEX CR180265 Cuyahoga Co. Regional Crime Lab	SUBFUND 20A076	Personal Services	3,913,185	3,960,115
INDEX CR180265 Cuyahoga Co. Regional Crime Lab	SUBFUND 20A076	Other Expenses	657,602	657,602
<b>Total Cuyahoga Co. Regional Crime Lab</b>			<b>4,570,787</b>	<b>4,617,717</b>

<b>Total County Medical Examiner</b>			<b><u>10,676,790</u></b>	<b><u>10,805,575</u></b>
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**Office of Health and Human Services**

**HS157289 Office of Health and Human Svc**

INDEX HS157289 Office of Health and Human Svc	SUBFUND 24A430	Personal Services	578,066	593,208
INDEX HS157289 Office of Health and Human Svc	SUBFUND 24A430	Other Expenses	1,742,323	2,192,323
<b>Total Office of Health and Human Svc</b>			<b>2,320,389</b>	<b>2,785,531</b>

<b>Total Office of Health and Human Services</b>			<b><u>2,320,389</u></b>	<b><u>2,785,531</u></b>
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	2016	2017
	Recommended	Recommended
	Appropriation	Appropriation

**HHS Children and Family Services**

**CF135467 CFS Administrative Services**

INDEX CF135467	CFS Administrative Services	SUBFUND 24A301	Personal Services	5,658,905	5,759,657
INDEX CF135467	CFS Administrative Services	SUBFUND 24A301	Other Expenses	10,101,812	10,101,812
INDEX CF135467	CFS Administrative Services	SUBFUND 24A301	Capital Outlays	1,173,700	0
<b>Total CFS Administrative Services</b>				<b>16,934,417</b>	<b>15,861,469</b>

**CF135483 Training**

INDEX CF135483	Training	SUBFUND 24A301	Personal Services	728,015	740,508
INDEX CF135483	Training	SUBFUND 24A301	Other Expenses	115,764	115,764
<b>Total Training</b>				<b>843,779</b>	<b>856,272</b>

**CF135491 Information Services**

INDEX CF135491	Information Services	SUBFUND 24A301	Personal Services	1,477,739	1,497,652
INDEX CF135491	Information Services	SUBFUND 24A301	Other Expenses	619,072	619,072
<b>Total Information Services</b>				<b>2,096,811</b>	<b>2,116,724</b>

**CF135509 Direct Services**

INDEX CF135509	Direct Services	SUBFUND 24A301	Personal Services	37,561,380	38,248,006
INDEX CF135509	Direct Services	SUBFUND 24A301	Other Expenses	1,251,473	1,251,473
<b>Total Direct Services</b>				<b>38,812,853</b>	<b>39,499,479</b>

**CF135525 Supportive Services**

INDEX CF135525	Supportive Services	SUBFUND 24A301	Personal Services	2,869,806	2,929,305
INDEX CF135525	Supportive Services	SUBFUND 24A301	Other Expenses	1,431,725	1,431,725
<b>Total Supportive Services</b>				<b>4,301,531</b>	<b>4,361,030</b>

**CF135442 Caregiver Parent Recruitment**

INDEX CF135442	Caregiver Parent Recruitment	SUBFUND 24A301	Personal Services	371,787	378,139
INDEX CF135442	Caregiver Parent Recruitment	SUBFUND 24A301	Other Expenses	164,711	164,711
<b>Total Caregiver Parent Recruitment</b>				<b>536,498</b>	<b>542,850</b>

**CF134015 Client Supportive Services**

INDEX CF134015	Client Supportive Services	SUBFUND 20A303	Other Expenses	8,203,737	8,203,737
<b>Total Client Supportive Services</b>				<b>8,203,737</b>	<b>8,203,737</b>

**CF135541 Multi-Systemic Therapy Unit**

INDEX CF135541	Multi-Systemic Therapy Unit	SUBFUND 24A301	Personal Services	965,814	981,187
INDEX CF135541	Multi-Systemic Therapy Unit	SUBFUND 24A301	Other Expenses	83,015	83,015
<b>Total Multi-Systemic Therapy Unit</b>				<b>1,048,829</b>	<b>1,064,202</b>

**CF135608 Contracted Placements**

INDEX CF135608	Contracted Placements	SUBFUND 24A301	Personal Services	1,672,336	1,703,448
INDEX CF135608	Contracted Placements	SUBFUND 24A301	Other Expenses	18,363	18,363
<b>Total Contracted Placements</b>				<b>1,690,699</b>	<b>1,721,811</b>

**CF135616 CFS Foster Homes/Resource Mgt**

INDEX CF135616	CFS Foster Homes/Resource Mgt	SUBFUND 24A301	Personal Services	3,383,554	3,447,749
INDEX CF135616	CFS Foster Homes/Resource Mgt	SUBFUND 24A301	Other Expenses	139,281	139,281
<b>Total CFS Foster Homes/Resource Mgt</b>				<b>3,522,835</b>	<b>3,587,030</b>

**CF134031 CFS Foster Care**

INDEX CF134031	CFS Foster Care	SUBFUND 20A303	Other Expenses	3,194,500	3,194,500
<b>Total CFS Foster Care</b>				<b>3,194,500</b>	<b>3,194,500</b>

**CF134049 Purchased Congregate & Foster**

INDEX CF134049	Purchased Congregate & Foster	SUBFUND 20A303	Other Expenses	44,998,734	44,998,734
<b>Total Purchased Congregate &amp; Foster</b>				<b>44,998,734</b>	<b>44,998,734</b>

**CF135582 Permanent Custody Adoptions**

INDEX CF135582	Permanent Custody Adoptions	SUBFUND 24A301	Personal Services	4,348,546	4,428,420
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				2016	2017
				Recommended	Recommended
				Appropriation	Appropriation
<b>HHS Children and Family Services</b>					
<b>CF135582 Permanent Custody Adoptions</b>					
INDEX CF135582	Permanent Custody Adoptions	SUBFUND 24A301	Other Expenses	155,313	155,313
<b>Total Permanent Custody Adoptions</b>				<b>4,503,859</b>	<b>4,583,733</b>
<b>CF134023 Adoption Services</b>					
INDEX CF134023	Adoption Services	SUBFUND 20A303	Other Expenses	7,038,869	7,038,869
<b>Total Adoption Services</b>				<b>7,038,869</b>	<b>7,038,869</b>
<b>CF135004 Cuyahoga Tapestry System of Care</b>					
INDEX CF135004	Cuyahoga Tapestry System of Care	SUBFUND 24A435	Personal Services	435,912	447,777
INDEX CF135004	Cuyahoga Tapestry System of Care	SUBFUND 24A435	Other Expenses	2,067,316	2,067,316
<b>Total Cuyahoga Tapestry System of Care</b>				<b>2,503,228</b>	<b>2,515,093</b>
<b>Total HHS Children and Family Services</b>				<b>140,231,179</b>	<b>140,145,533</b>
<b>HHS Senior and Adult Services</b>					
<b>SA138321 SAS Administrative Services</b>					
INDEX SA138321	SAS Administrative Services	SUBFUND 24A601	Personal Services	901,343	920,163
INDEX SA138321	SAS Administrative Services	SUBFUND 24A601	Other Expenses	1,798,414	1,798,414
<b>Total SAS Administrative Services</b>				<b>2,699,757</b>	<b>2,718,577</b>
<b>SA138354 SAS Management Services</b>					
INDEX SA138354	SAS Management Services	SUBFUND 24A601	Personal Services	1,119,872	1,142,259
INDEX SA138354	SAS Management Services	SUBFUND 24A601	Other Expenses	94,129	94,129
<b>Total SAS Management Services</b>				<b>1,214,001</b>	<b>1,236,388</b>
<b>SA138305 Community Social Serv Programs</b>					
INDEX SA138305	Community Social Serv Programs	SUBFUND 24A601	Other Expenses	1,809,068	1,809,068
<b>Total Community Social Serv Programs</b>				<b>1,809,068</b>	<b>1,809,068</b>
<b>SA138420 Home Support</b>					
INDEX SA138420	Home Support	SUBFUND 24A601	Personal Services	1,462,091	1,494,233
INDEX SA138420	Home Support	SUBFUND 24A601	Other Expenses	84,814	84,814
<b>Total Home Support</b>				<b>1,546,905</b>	<b>1,579,047</b>
<b>SA138479 Adult Protective Services</b>					
INDEX SA138479	Adult Protective Services	SUBFUND 24A601	Personal Services	2,728,153	2,789,366
INDEX SA138479	Adult Protective Services	SUBFUND 24A601	Other Expenses	721,500	721,500
<b>Total Adult Protective Services</b>				<b>3,449,653</b>	<b>3,510,866</b>
<b>SA138503 Information and Outreach Unit</b>					
INDEX SA138503	Information and Outreach Unit	SUBFUND 24A601	Personal Services	740,618	754,452
INDEX SA138503	Information and Outreach Unit	SUBFUND 24A601	Other Expenses	121,005	121,005
<b>Total Information and Outreach Unit</b>				<b>861,623</b>	<b>875,457</b>
<b>SA138602 Home Based Services</b>					
INDEX SA138602	Home Based Services	SUBFUND 24A601	Personal Services	2,660,431	2,723,822
INDEX SA138602	Home Based Services	SUBFUND 24A601	Other Expenses	139,471	139,471
<b>Total Home Based Services</b>				<b>2,799,902</b>	<b>2,863,293</b>
<b>SA138610 Care Management Support</b>					
INDEX SA138610	Care Management Support	SUBFUND 24A601	Personal Services	630,309	640,834
INDEX SA138610	Care Management Support	SUBFUND 24A601	Other Expenses	6,140	6,140
<b>Total Care Management Support</b>				<b>636,449</b>	<b>646,974</b>
<b>SA138701 SAS Options Program</b>					
INDEX SA138701	SAS Options Program	SUBFUND 24A601	Personal Services	1,584,557	1,618,083



	2016	2017
	Recommended	Recommended
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**HHS Senior and Adult Services**

**SA138701 SAS Options Program**

INDEX SA138701 SAS Options Program	SUBFUND 24A601	Other Expenses	2,170,782	2,170,782
<b>Total SAS Options Program</b>			<b>3,755,339</b>	<b>3,788,865</b>

<b>Total HHS Senior and Adult Services</b>			<b>18,772,697</b>	<b>19,028,535</b>
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**HHS Cuyahoga Job & Family Services**

**WT137109 Administrative Operations**

INDEX WT137109 Administrative Operations	SUBFUND 24A510	Personal Services	1,762,759	1,792,468
INDEX WT137109 Administrative Operations	SUBFUND 24A510	Other Expenses	11,723,917	11,723,917
INDEX WT137109 Administrative Operations	SUBFUND 24A510	Capital Outlays	1,703,331	2,350,966
<b>Total Administrative Operations</b>			<b>15,190,007</b>	<b>15,867,351</b>

**WT137315 Work First Services**

INDEX WT137315 Work First Services	SUBFUND 24A510	Personal Services	1,735,249	1,765,891
INDEX WT137315 Work First Services	SUBFUND 24A510	Other Expenses	9,042,419	9,042,419
<b>Total Work First Services</b>			<b>10,777,668</b>	<b>10,808,310</b>

**WT137414 Southgate NFSC**

INDEX WT137414 Southgate NFSC	SUBFUND 24A510	Personal Services	4,739,078	4,829,916
INDEX WT137414 Southgate NFSC	SUBFUND 24A510	Other Expenses	318,668	130,783
<b>Total Southgate NFSC</b>			<b>5,057,746</b>	<b>4,960,699</b>

**WT137430 Old Brooklyn NFSC**

INDEX WT137430 Old Brooklyn NFSC	SUBFUND 24A510	Personal Services	4,095,873	4,175,981
INDEX WT137430 Old Brooklyn NFSC	SUBFUND 24A510	Other Expenses	784,124	784,124
<b>Total Old Brooklyn NFSC</b>			<b>4,879,997</b>	<b>4,960,105</b>

**WT137455 Quincy Place NFSC**

INDEX WT137455 Quincy Place NFSC	SUBFUND 24A510	Personal Services	5,313,777	5,423,729
INDEX WT137455 Quincy Place NFSC	SUBFUND 24A510	Other Expenses	1,850,692	1,850,692
<b>Total Quincy Place NFSC</b>			<b>7,164,469</b>	<b>7,274,421</b>

**WT137463 Virgil Brown NFSC**

INDEX WT137463 Virgil Brown NFSC	SUBFUND 24A510	Personal Services	20,743,428	20,967,775
INDEX WT137463 Virgil Brown NFSC	SUBFUND 24A510	Other Expenses	1,168,171	1,168,171
<b>Total Virgil Brown NFSC</b>			<b>21,911,599</b>	<b>22,135,946</b>

**WT137539 West Shore NFSC**

INDEX WT137539 West Shore NFSC	SUBFUND 24A510	Personal Services	4,547,272	4,636,502
INDEX WT137539 West Shore NFSC	SUBFUND 24A510	Other Expenses	808,099	160,765
<b>Total West Shore NFSC</b>			<b>5,355,371</b>	<b>4,797,267</b>

**WT137141 Client Support Services**

INDEX WT137141 Client Support Services	SUBFUND 24A510	Personal Services	6,105,830	6,219,959
INDEX WT137141 Client Support Services	SUBFUND 24A510	Other Expenses	7,219,992	7,219,992
<b>Total Client Support Services</b>			<b>13,325,822</b>	<b>13,439,951</b>

**WT137935 Children With Medical Handicap**

INDEX WT137935 Children With Medical Handicap	SUBFUND 24A530	Other Expenses	2,764,307	2,764,307
<b>Total Children With Medical Handicap</b>			<b>2,764,307</b>	<b>2,764,307</b>

<b>Total HHS Cuyahoga Job &amp; Family Services</b>			<b>86,426,986</b>	<b>87,008,357</b>
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**Cuyahoga Support Enforcement Agency**

**SE496000 Cuyahoga Support Enforcement Agency**

INDEX SE496000 Cuyahoga Support Enforcement Agency	SUBFUND 20A600	Personal Services	21,161,976	21,247,005
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	2016	2017
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**Cuyahoga Support Enforcement Agency**

**SE496000 Cuyahoga Support Enforcement Agency**

INDEX SE496000 Cuyahoga Support Enforcement Agency	SUBFUND 20A600	Other Expenses	15,630,349	15,630,349
<b>Total Cuyahoga Support Enforcement Agency</b>			<b>36,792,325</b>	<b>36,877,354</b>

**SE507152 Fatherhood Initiative**

INDEX SE507152 Fatherhood Initiative	SUBFUND 20A606	Personal Services	141,876	142,636
INDEX SE507152 Fatherhood Initiative	SUBFUND 20A606	Other Expenses	891,557	891,557
<b>Total Fatherhood Initiative</b>			<b>1,033,433</b>	<b>1,034,193</b>

<b>Total Cuyahoga Support Enforcement Agency</b>			<b>37,825,758</b>	<b>37,911,547</b>
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**Early Childhood Invest In Children**

**EC451484 EC Administrative Services**

INDEX EC451484 EC Administrative Services	SUBFUND 24A635	Personal Services	626,511	638,760
INDEX EC451484 EC Administrative Services	SUBFUND 24A635	Other Expenses	288,537	288,537
<b>Total EC Administrative Services</b>			<b>915,048</b>	<b>927,297</b>

**EC451427 Early Childhood Mental Health**

INDEX EC451427 Early Childhood Mental Health	SUBFUND 20A807	Other Expenses	691,696	691,696
<b>Total Early Childhood Mental Health</b>			<b>691,696</b>	<b>691,696</b>

**EC451435 Early Start**

INDEX EC451435 Early Start	SUBFUND 24A635	Other Expenses	1,838,667	1,838,667
<b>Total Early Start</b>			<b>1,838,667</b>	<b>1,838,667</b>

**EC451443 Health & Safety**

INDEX EC451443 Health & Safety	SUBFUND 24A635	Other Expenses	207,062	207,062
<b>Total Health &amp; Safety</b>			<b>207,062</b>	<b>207,062</b>

**EC451450 Quality Child Care**

INDEX EC451450 Quality Child Care	SUBFUND 24A635	Other Expenses	19,189,197	9,189,197
<b>Total Quality Child Care</b>			<b>19,189,197</b>	<b>9,189,197</b>

<b>Total Early Childhood Invest In Children</b>			<b>22,841,670</b>	<b>12,853,919</b>
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**Family & Children First Council**

**FC451492 FCFC Public Assistance**

INDEX FC451492 FCFC Public Assistance	SUBFUND 24A640	Personal Services	745,588	752,611
INDEX FC451492 FCFC Public Assistance	SUBFUND 24A640	Other Expenses	4,049,798	3,959,798
<b>Total FCFC Public Assistance</b>			<b>4,795,386</b>	<b>4,712,409</b>

<b>Total Family &amp; Children First Council</b>			<b>4,795,386</b>	<b>4,712,409</b>
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**HHS Office of Reentry**

**HS749069 HHS Office of Reentry**

INDEX HS749069 HHS Office of Reentry	SUBFUND 24A878	Personal Services	523,835	534,992
INDEX HS749069 HHS Office of Reentry	SUBFUND 24A878	Other Expenses	1,738,599	1,765,599
<b>Total HHS Office of Reentry</b>			<b>2,262,434</b>	<b>2,300,591</b>

<b>Total HHS Office of Reentry</b>			<b>2,262,434</b>	<b>2,300,591</b>
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**Office of Homeless Services**

**HS158097 Office of Homeless Services PA**

INDEX HS158097 Office of Homeless Services PA	SUBFUND 24A641	Personal Services	445,351	454,021
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	2016	2017
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**Office of Homeless Services**

**HS158097 Office of Homeless Services PA**

INDEX <b>HS158097</b> Office of Homeless Services PA	SUBFUND <b>24A641</b>	Other Expenses	5,645,574	5,620,574
<b>Total Office of Homeless Services PA</b>			<b>6,090,925</b>	<b>6,074,595</b>

<b>Total Office of Homeless Services</b>			<b>6,090,925</b>	<b>6,074,595</b>
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**Human Services Other Prgms**

**MI511410 Human Services Other Contract**

INDEX <b>MI511410</b> Human Services Other Contract	SUBFUND <b>20A495</b>	Personal Services	308,046	308,046
INDEX <b>MI511410</b> Human Services Other Contract	SUBFUND <b>20A495</b>	Other Expenses	715,000	715,000
<b>Total Human Services Other Contract</b>			<b>1,023,046</b>	<b>1,023,046</b>

<b>Total Human Services Other Prgms</b>			<b>1,023,046</b>	<b>1,023,046</b>
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**Workforce Development**

**WI140905 WIA Executive & Financial Operations**

INDEX <b>WI140905</b> WIA Executive & Financial Operations	SUBFUND <b>28W036</b>	Personal Services	0	0
INDEX <b>WI140905</b> WIA Executive & Financial Operations	SUBFUND <b>28W036</b>	Other Expenses	0	0
<b>Total WIA Executive &amp; Financial Operations</b>			<b>0</b>	<b>0</b>

**WI140913 Workforce Other Programs**

INDEX <b>WI140913</b> Workforce Other Programs	SUBFUND <b>28W037</b>	Personal Services	353,614	358,576
INDEX <b>WI140913</b> Workforce Other Programs	SUBFUND <b>28W037</b>	Other Expenses	1,600,000	1,600,000
<b>Total Workforce Other Programs</b>			<b>1,953,614</b>	<b>1,958,576</b>

**WI141622 County Educational Asst Prog.**

INDEX <b>WI141622</b> County Educational Asst Prog.	SUBFUND <b>20A064</b>	Other Expenses	1,000,000	1,000,000
<b>Total County Educational Asst Prog.</b>			<b>1,000,000</b>	<b>1,000,000</b>

**WI140921 Educational Asst. Program**

INDEX <b>WI140921</b> Educational Asst. Program	SUBFUND <b>20A070</b>	Other Expenses	0	0
<b>Total Educational Asst. Program</b>			<b>0</b>	<b>0</b>

**WI150904 WF Innovation \$ Opp's Act**

INDEX <b>WI150904</b> WF Innovation \$ Opp's Act	SUBFUND <b>28W038</b>	Personal Services	1,159,875	1,179,591
INDEX <b>WI150904</b> WF Innovation \$ Opp's Act	SUBFUND <b>28W038</b>	Other Expenses	8,229,310	8,229,310
<b>Total WF Innovation \$ Opp's Act</b>			<b>9,389,185</b>	<b>9,408,901</b>

<b>Total Workforce Development</b>			<b>12,342,799</b>	<b>12,367,477</b>
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**GRF & HHS Levy Operating Revenue**

**ND508002 General Fund Tax Settlement**

INDEX <b>ND508002</b> General Fund Tax Settlement	SUBFUND <b>01A001</b>	Other Expenses	261,877	272,914
<b>Total General Fund Tax Settlement</b>			<b>261,877</b>	<b>272,914</b>

**ND514778 4.8 HHS Levy Tax Settlement**

INDEX <b>ND514778</b> 4.8 HHS Levy Tax Settlement	SUBFUND <b>29A391</b>	Other Expenses	2,183,288	2,183,288
<b>Total 4.8 HHS Levy Tax Settlement</b>			<b>2,183,288</b>	<b>2,183,288</b>

**ND007518 3.9 HHS Levy Tax Settlement**

INDEX <b>ND007518</b> 3.9 HHS Levy Tax Settlement	SUBFUND <b>29A392</b>	Other Expenses	1,773,922	1,773,922
<b>Total 3.9 HHS Levy Tax Settlement</b>			<b>1,773,922</b>	<b>1,773,922</b>

<b>Total GRF &amp; HHS Levy Operating Revenue</b>			<b>4,219,087</b>	<b>4,230,124</b>
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**GF / HHS Subsidy Accounts**

**SU513101 Civil Defense**



**GF / HHS Subsidy Accounts**

<b>SU513101 Civil Defense</b>					
INDEX SU513101	Civil Defense	SUBFUND 01A001	Other Expenses	1,056,781	1,067,612
<b>Total Civil Defense</b>				<b>1,056,781</b>	<b>1,067,612</b>
<b>SU513150 Soil Conservation</b>					
INDEX SU513150	Soil Conservation	SUBFUND 01A001	Other Expenses	75,000	75,000
<b>Total Soil Conservation</b>				<b>75,000</b>	<b>75,000</b>
<b>SU513200 County Airport</b>					
INDEX SU513200	County Airport	SUBFUND 01A001	Other Expenses	771,900	655,916
<b>Total County Airport</b>				<b>771,900</b>	<b>655,916</b>
<b>SU513457 County Planning Comm</b>					
INDEX SU513457	County Planning Comm	SUBFUND 01A001	Other Expenses	1,126,257	1,142,500
<b>Total County Planning Comm</b>				<b>1,126,257</b>	<b>1,142,500</b>
<b>SU514174 Social Service Subsidy</b>					
INDEX SU514174	Social Service Subsidy	SUBFUND 01A001	Other Expenses	1,000,000	1,000,000
<b>Total Social Service Subsidy</b>				<b>1,000,000</b>	<b>1,000,000</b>
<b>SU514422 Health and Human Svcs Subsidy</b>					
INDEX SU514422	Health and Human Svcs Subsidy	SUBFUND 29A391	Other Expenses	4,208,332	4,243,029
<b>Total Health and Human Svcs Subsidy</b>				<b>4,208,332</b>	<b>4,243,029</b>
<b>SU514372 Tapestry System of Care Sub</b>					
INDEX SU514372	Tapestry System of Care Sub	SUBFUND 29A391	Other Expenses	2,253,228	2,265,093
<b>Total Tapestry System of Care Sub</b>				<b>2,253,228</b>	<b>2,265,093</b>
<b>SU513754 CRIS Subsidy</b>					
INDEX SU513754	CRIS Subsidy	SUBFUND 01A001	Other Expenses	465,973	468,965
<b>Total CRIS Subsidy</b>				<b>465,973</b>	<b>468,965</b>
<b>SU515296 Social Impact Fin Fund Subsidy</b>					
INDEX SU515296	Social Impact Fin Fund Subsidy	SUBFUND 29A391	Other Expenses	1,000,000	1,000,000
<b>Total Social Impact Fin Fund Subsidy</b>				<b>1,000,000</b>	<b>1,000,000</b>
<b>SU514273 CSEA HHS 4.8 Mill Subsidy</b>					
INDEX SU514273	CSEA HHS 4.8 Mill Subsidy	SUBFUND 29A391	Other Expenses	6,626,484	6,647,376
<b>Total CSEA HHS 4.8 Mill Subsidy</b>				<b>6,626,484</b>	<b>6,647,376</b>
<b>SU514091 Space Maintenance</b>					
INDEX SU514091	Space Maintenance	SUBFUND 01A001	Other Expenses	4,000,000	0
<b>Total Space Maintenance</b>				<b>4,000,000</b>	<b>0</b>
<b>SU514711 Gateway Arena Pledge</b>					
INDEX SU514711	Gateway Arena Pledge	SUBFUND 01A001	Other Expenses	5,600,000	5,600,000
<b>Total Gateway Arena Pledge</b>				<b>5,600,000</b>	<b>5,600,000</b>
<b>SU514299 Children and Family Svcs Sub</b>					
INDEX SU514299	Children and Family Svcs Sub	SUBFUND 29A391	Other Expenses	17,845,333	17,958,899
<b>Total Children and Family Svcs Sub</b>				<b>17,845,333</b>	<b>17,958,899</b>
<b>SU515098 Children &amp; Family Srv Subs 3.9</b>					
INDEX SU515098	Children & Family Srv Subs 3.9	SUBFUND 29A392	Other Expenses	18,153,380	17,492,303
<b>Total Children &amp; Family Srv Subs 3.9</b>				<b>18,153,380</b>	<b>17,492,303</b>
<b>SU514315 Children Svcs Fund Subsidy</b>					
INDEX SU514315	Children Svcs Fund Subsidy	SUBFUND 29A391	Other Expenses	12,877,369	12,839,819
<b>Total Children Svcs Fund Subsidy</b>				<b>12,877,369</b>	<b>12,839,819</b>
<b>SU514620 Children Services Fund Sub 3.9</b>					

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<b>SU514620 Children Services Fund Sub 3.9</b>					
INDEX	<b>SU514620 Children Services Fund Sub 3.9</b>	SUBFUND	<b>29A392 Other Expenses</b>	17,402,269	17,389,819
<b>Total Children Services Fund Sub 3.9</b>				<b>17,402,269</b>	<b>17,389,819</b>
<b>SU514323 Children w/Medical Handicaps</b>					
INDEX	<b>SU514323 Children w/Medical Handicaps</b>	SUBFUND	<b>29A391 Other Expenses</b>	2,764,307	2,764,307
<b>Total Children w/Medical Handicaps</b>				<b>2,764,307</b>	<b>2,764,307</b>
<b>SU514398 EC-Invest In Children Subsidy</b>					
INDEX	<b>SU514398 EC-Invest In Children Subsidy</b>	SUBFUND	<b>29A391 Other Expenses</b>	12,819,526	12,831,775
<b>Total EC-Invest In Children Subsidy</b>				<b>12,819,526</b>	<b>12,831,775</b>
<b>SU514414 Senior and Adult Svcs Subsidy</b>					
INDEX	<b>SU514414 Senior and Adult Svcs Subsidy</b>	SUBFUND	<b>29A391 Other Expenses</b>	8,113,114	8,241,033
<b>Total Senior and Adult Svcs Subsidy</b>				<b>8,113,114</b>	<b>8,241,033</b>
<b>SU514638 Senior &amp; Adult Subsidy 3.9</b>					
INDEX	<b>SU514638 Senior &amp; Adult Subsidy 3.9</b>	SUBFUND	<b>29A392 Other Expenses</b>	8,113,114	8,241,033
<b>Total Senior &amp; Adult Subsidy 3.9</b>				<b>8,113,114</b>	<b>8,241,033</b>
<b>SU514281 Office of Homeless Svc Subsidy</b>					
INDEX	<b>SU514281 Office of Homeless Svc Subsidy</b>	SUBFUND	<b>29A391 Other Expenses</b>	5,890,661	5,874,331
<b>Total Office of Homeless Svc Subsidy</b>				<b>5,890,661</b>	<b>5,874,331</b>
<b>SU514364 Human Services Other Programs</b>					
INDEX	<b>SU514364 Human Services Other Programs</b>	SUBFUND	<b>29A391 Other Expenses</b>	1,023,046	1,023,046
<b>Total Human Services Other Programs</b>				<b>1,023,046</b>	<b>1,023,046</b>
<b>SU514349 Family &amp; Children First Cncl</b>					
INDEX	<b>SU514349 Family &amp; Children First Cncl</b>	SUBFUND	<b>29A391 Other Expenses</b>	3,825,621	3,927,644
<b>Total Family &amp; Children First Cncl</b>				<b>3,825,621</b>	<b>3,927,644</b>
<b>SU515999 Fatherhood Initiative Subsidy</b>					
INDEX	<b>SU515999 Fatherhood Initiative Subsidy</b>	SUBFUND	<b>29A391 Other Expenses</b>	1,023,434	1,024,193
<b>Total Fatherhood Initiative Subsidy</b>				<b>1,023,434</b>	<b>1,024,193</b>
<b>SU513762 Brownfield Redevelopment</b>					
INDEX	<b>SU513762 Brownfield Redevelopment</b>	SUBFUND	<b>01A001 Other Expenses</b>	843,000	843,000
<b>Total Brownfield Redevelopment</b>				<b>843,000</b>	<b>843,000</b>
<b>SU514430 Employment &amp; Family Svc Sub</b>					
INDEX	<b>SU514430 Employment &amp; Family Svc Sub</b>	SUBFUND	<b>29A391 Other Expenses</b>	6,407,843	6,374,711
<b>Total Employment &amp; Family Svc Sub</b>				<b>6,407,843</b>	<b>6,374,711</b>
<b>SU514737 Employment &amp; Family Svc. Sub</b>					
INDEX	<b>SU514737 Employment &amp; Family Svc. Sub</b>	SUBFUND	<b>29A392 Other Expenses</b>	6,407,843	6,374,711
<b>Total Employment &amp; Family Svc. Sub</b>				<b>6,407,843</b>	<b>6,374,711</b>
<b>SU515676 Shaker Square 2000 Pldg GF</b>					
INDEX	<b>SU515676 Shaker Square 2000 Pldg GF</b>	SUBFUND	<b>01A001 Other Expenses</b>	124,000	124,000
<b>Total Shaker Square 2000 Pldg GF</b>				<b>124,000</b>	<b>124,000</b>
<b>SU514224 HHS JC Plcmnt &amp; Trmt Sub</b>					
INDEX	<b>SU514224 HHS JC Plcmnt &amp; Trmt Sub</b>	SUBFUND	<b>29A391 Other Expenses</b>	18,465,080	18,618,023
<b>Total HHS JC Plcmnt &amp; Trmt Sub</b>				<b>18,465,080</b>	<b>18,618,023</b>
<b>SU513515 Custody Mediation HHS</b>					
INDEX	<b>SU513515 Custody Mediation HHS</b>	SUBFUND	<b>01A001 Other Expenses</b>	208,371	222,448
<b>Total Custody Mediation HHS</b>				<b>208,371</b>	<b>222,448</b>
<b>SU514216 Criminal Just. Intervn. (TASC)</b>					



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<b>SU514216 Criminal Just. Intervn. (TASC)</b>							
INDEX	<b>SU514216</b>	Criminal Just. Intervn. (TASC)	SUBFUND	<b>29A391</b>	Other Expenses	456,759	459,539
<b>Total Criminal Just. Intervn. (TASC)</b>						<b>456,759</b>	<b>459,539</b>
<b>SU514331 Family Justice Center</b>							
INDEX	<b>SU514331</b>	Family Justice Center	SUBFUND	<b>29A391</b>	Other Expenses	175,489	177,304
<b>Total Family Justice Center</b>						<b>175,489</b>	<b>177,304</b>
<b>SU514190 Witness Victim HHS Subsidy</b>							
INDEX	<b>SU514190</b>	Witness Victim HHS Subsidy	SUBFUND	<b>29A391</b>	Other Expenses	1,978,647	1,993,594
<b>Total Witness Victim HHS Subsidy</b>						<b>1,978,647</b>	<b>1,993,594</b>
<b>SU514125 Comm. Redevelopment Fund Sub.</b>							
INDEX	<b>SU514125</b>	Comm. Redevelopment Fund Sub.	SUBFUND	<b>01A001</b>	Other Expenses	890,535	890,430
<b>Total Comm. Redevelopment Fund Sub.</b>						<b>890,535</b>	<b>890,430</b>
<b>SU514547 JA Office of Re-Entry Subsidy</b>							
INDEX	<b>SU514547</b>	JA Office of Re-Entry Subsidy	SUBFUND	<b>29A391</b>	Other Expenses	2,262,434	2,300,591
<b>Total JA Office of Re-Entry Subsidy</b>						<b>2,262,434</b>	<b>2,300,591</b>
<b>SU511535 Medical Mart Series 2010 Pledg</b>							
INDEX	<b>SU511535</b>	Medical Mart Series 2010 Pledg	SUBFUND	<b>01A001</b>	Other Expenses	31,421,060	26,736,406
<b>Total Medical Mart Series 2010 Pledg</b>						<b>31,421,060</b>	<b>26,736,406</b>
<b>SU514885 Regional Crime Lab GF Subsidy</b>							
INDEX	<b>SU514885</b>	Regional Crime Lab GF Subsidy	SUBFUND	<b>01A001</b>	Other Expenses	4,217,993	4,214,923
<b>Total Regional Crime Lab GF Subsidy</b>						<b>4,217,993</b>	<b>4,214,923</b>
<b>SU514661 Witness Victim Subsidy</b>							
INDEX	<b>SU514661</b>	Witness Victim Subsidy	SUBFUND	<b>01A001</b>	Other Expenses	5,217	5,281
<b>Total Witness Victim Subsidy</b>						<b>5,217</b>	<b>5,281</b>
<b>SU514679 TASC - County Subsidy</b>							
INDEX	<b>SU514679</b>	TASC - County Subsidy	SUBFUND	<b>01A001</b>	Other Expenses	452,735	4,780
<b>Total TASC - County Subsidy</b>						<b>452,735</b>	<b>4,780</b>
<b>SU515015 Western Reserve Fund Subsidy</b>							
INDEX	<b>SU515015</b>	Western Reserve Fund Subsidy	SUBFUND	<b>01A001</b>	Other Expenses	0	5,500,000
<b>Total Western Reserve Fund Subsidy</b>						<b>0</b>	<b>5,500,000</b>
<b>SU513481 Euclid Jail GF Subsidy</b>							
INDEX	<b>SU513481</b>	Euclid Jail GF Subsidy	SUBFUND	<b>01A001</b>	Other Expenses	1,386,978	1,381,505
<b>Total Euclid Jail GF Subsidy</b>						<b>1,386,978</b>	<b>1,381,505</b>
<b>SU511568 County Hotel DS GF Subsidy</b>							
INDEX	<b>SU511568</b>	County Hotel DS GF Subsidy	SUBFUND	<b>01A001</b>	Other Expenses	3,769,817	20,308,344
<b>Total County Hotel DS GF Subsidy</b>						<b>3,769,817</b>	<b>20,308,344</b>
<b>SU515114 Western Reserve DS Subsidy</b>							
INDEX	<b>SU515114</b>	Western Reserve DS Subsidy	SUBFUND	<b>01A001</b>	Other Expenses	784,480	784,480
<b>Total Western Reserve DS Subsidy</b>						<b>784,480</b>	<b>784,480</b>
<b>SU515130 MedMart Refund 2014C DS Subsid</b>							
INDEX	<b>SU515130</b>	MedMart Refund 2014C DS Subsid	SUBFUND	<b>01A001</b>	Other Expenses	679,150	682,500
<b>Total MedMart Refund 2014C DS Subsid</b>						<b>679,150</b>	<b>682,500</b>
<b>SU515197 HHS Subs Sheriff Mental Health</b>							
INDEX	<b>SU515197</b>	HHS Subs Sheriff Mental Health	SUBFUND	<b>29A391</b>	Other Expenses	1,767,716	1,767,787
<b>Total HHS Subs Sheriff Mental Health</b>						<b>1,767,716</b>	<b>1,767,787</b>

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<b>GF / HHS Subsidy Accounts</b>					
<b>SU515221</b>	Demolition Property GF Subsidy				
INDEX SU515221	Demolition Property GF Subsidy	SUBFUND 01A001	Other Expenses	16,000,000	0
<b>Total Demolition Property GF Subsidy</b>				<b>16,000,000</b>	<b>0</b>
<b>Total GF / HHS Subsidy Accounts</b>				<b><u>236,740,276</u></b>	<b><u>233,538,050</u></b>
<b>College Savings Account Program</b>					
<b>SV102053</b>	College Savings Account Program				
INDEX SV102053	College Savings Account Program	SUBFUND 01A001	Other Expenses	0	0
<b>Total College Savings Account Program</b>				<b>0</b>	<b>0</b>
<b>Total College Savings Account Program</b>				<b><u>0</u></b>	<b><u>0</u></b>
<b>Department of Sustainability</b>					
<b>SY302240</b>	Sustainability				
INDEX SY302240	Sustainability	SUBFUND 01A001	Personal Services	228,582	233,511
INDEX SY302240	Sustainability	SUBFUND 01A001	Other Expenses	40,000	40,000
<b>Total Sustainability</b>				<b>268,582</b>	<b>273,511</b>
<b>Total Department of Sustainability</b>				<b><u>268,582</u></b>	<b><u>273,511</u></b>
<b>Employee Health and Wellness</b>					
<b>CC499509</b>	Self Insurance-Regionalization				
INDEX CC499509	Self Insurance-Regionalization	SUBFUND 20A195	Other Expenses	34,034,696	34,034,696
<b>Total Self Insurance-Regionalization</b>				<b>34,034,696</b>	<b>34,034,696</b>
<b>CC499202</b>	Benefits Administration				
INDEX CC499202	Benefits Administration	SUBFUND 68A100	Personal Services	444,413	452,016
INDEX CC499202	Benefits Administration	SUBFUND 68A100	Other Expenses	1,851,947	1,851,947
<b>Total Benefits Administration</b>				<b>2,296,360</b>	<b>2,303,963</b>
<b>CC499004</b>	Hospitalization Self Insurance				
INDEX CC499004	Hospitalization Self Insurance	SUBFUND 68A100	Other Expenses	89,217,015	89,217,015
<b>Total Hospitalization Self Insurance</b>				<b>89,217,015</b>	<b>89,217,015</b>
<b>CC499012</b>	Hosp. Regular Insurance				
INDEX CC499012	Hosp. Regular Insurance	SUBFUND 68A200	Other Expenses	5,000,000	5,000,000
<b>Total Hosp. Regular Insurance</b>				<b>5,000,000</b>	<b>5,000,000</b>
<b>Total Employee Health and Wellness</b>				<b><u>130,548,071</u></b>	<b><u>130,555,674</u></b>
<b>Workers Compensation Retrospective</b>					
<b>CC498824</b>	Workers Comp Retro 2005				
INDEX CC498824	Workers Comp Retro 2005	SUBFUND 67A005	Other Expenses	0	0
<b>Total Workers Comp Retro 2005</b>				<b>0</b>	<b>0</b>
<b>CC498832</b>	Workers Comp Retro 2006				
INDEX CC498832	Workers Comp Retro 2006	SUBFUND 67A006	Other Expenses	0	0
<b>Total Workers Comp Retro 2006</b>				<b>0</b>	<b>0</b>
<b>CC498840</b>	Workers Comp Retro 2007				
INDEX CC498840	Workers Comp Retro 2007	SUBFUND 67A007	Other Expenses	0	0
<b>Total Workers Comp Retro 2007</b>				<b>0</b>	<b>0</b>
<b>CC498857</b>	Workers Comp Retro 2008				



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<b>Workers Compensation Retrospective</b>						
<b>CC498857 Workers Comp Retro 2008</b>						
INDEX	CC498857	Workers Comp Retro 2008	SUBFUND 67A008	Other Expenses	0	0
<b>Total Workers Comp Retro 2008</b>					<b>0</b>	<b>0</b>
<b>CC498865 Workers Comp Retro 2009</b>						
INDEX	CC498865	Workers Comp Retro 2009	SUBFUND 67A009	Other Expenses	0	0
<b>Total Workers Comp Retro 2009</b>					<b>0</b>	<b>0</b>
<b>CC498873 Worker's Comp Retro 2010</b>						
INDEX	CC498873	Worker's Comp Retro 2010	SUBFUND 67A010	Other Expenses	0	0
<b>Total Worker's Comp Retro 2010</b>					<b>0</b>	<b>0</b>
<b>CC498881 Worker's Comp Retro 2011</b>						
INDEX	CC498881	Worker's Comp Retro 2011	SUBFUND 67A011	Other Expenses	0	0
<b>Total Worker's Comp Retro 2011</b>					<b>0</b>	<b>0</b>
<b>CC498899 Worker's Comp Retro 2012</b>						
INDEX	CC498899	Worker's Comp Retro 2012	SUBFUND 67A012	Personal Services	0	0
INDEX	CC498899	Worker's Comp Retro 2012	SUBFUND 67A012	Other Expenses	0	0
<b>Total Worker's Comp Retro 2012</b>					<b>0</b>	<b>0</b>
<b>CC498915 Worker's Comp Retro 2013</b>						
INDEX	CC498915	Worker's Comp Retro 2013	SUBFUND 67A013	Other Expenses	0	0
<b>Total Worker's Comp Retro 2013</b>					<b>0</b>	<b>0</b>
<b>HR498006 Workers' Comp Admin</b>						
INDEX	HR498006	Workers' Comp Admin	SUBFUND 67A100	Personal Services	195,681	194,741
INDEX	HR498006	Workers' Comp Admin	SUBFUND 67A100	Other Expenses	2,447,299	2,447,299
<b>Total Workers' Comp Admin</b>					<b>2,642,980</b>	<b>2,642,040</b>
<b>HR498014 Workers Compensation Claims</b>						
INDEX	HR498014	Workers Compensation Claims	SUBFUND 67A200	Other Expenses	7,846,197	2,903,121
<b>Total Workers Compensation Claims</b>					<b>7,846,197</b>	<b>2,903,121</b>
<b>Total Workers Compensation Retrospective</b>					<b>10,489,177</b>	<b>5,545,161</b>
<b>Debt Service</b>						
<b>DS039990 DS Rev-Bond Retirement GF</b>						
INDEX	DS039990	DS Rev-Bond Retirement GF	SUBFUND 30A900	Other Expenses	28,867,823	28,867,019
<b>Total DS Rev-Bond Retirement GF</b>					<b>28,867,823</b>	<b>28,867,019</b>
<b>DS100370 Gateway Arena Project</b>						
INDEX	DS100370	Gateway Arena Project	SUBFUND 30A905	Other Expenses	5,600,000	5,600,000
<b>Total Gateway Arena Project</b>					<b>5,600,000</b>	<b>5,600,000</b>
<b>DS039966 Brownfield Debt Service</b>						
INDEX	DS039966	Brownfield Debt Service	SUBFUND 30A910	Other Expenses	843,000	843,000
<b>Total Brownfield Debt Service</b>					<b>843,000</b>	<b>843,000</b>
<b>DS039974 Shaker Square Series 2000</b>						
INDEX	DS039974	Shaker Square Series 2000	SUBFUND 30A912	Other Expenses	124,000	124,000
<b>Total Shaker Square Series 2000</b>					<b>124,000</b>	<b>124,000</b>
<b>DS040121 Commercial Redevelopment Debt</b>						
INDEX	DS040121	Commercial Redevelopment Debt	SUBFUND 30A913	Other Expenses	890,535	890,430
<b>Total Commercial Redevelopment Debt</b>					<b>890,535</b>	<b>890,430</b>
<b>DS040154 DS - Rock &amp; Roll Hall of Fame</b>						



						2016	2017
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<b>Debt Service</b>							
<b>DS040154 DS - Rock &amp; Roll Hall of Fame</b>							
INDEX	DS040154	DS - Rock & Roll Hall of Fame	SUBFUND	30A914	Other Expenses	869,271	870,342
<b>Total DS - Rock &amp; Roll Hall of Fame</b>						<b>869,271</b>	<b>870,342</b>
<b>DS039115 Medical Mart Debt Service</b>							
INDEX	DS039115	Medical Mart Debt Service	SUBFUND	30A915	Other Expenses	31,421,060	26,736,406
<b>Total Medical Mart Debt Service</b>						<b>31,421,060</b>	<b>26,736,406</b>
<b>DS039198 Steelyard/Westin DS</b>							
INDEX	DS039198	Steelyard/Westin DS	SUBFUND	30A916	Other Expenses	570,434	694,111
<b>Total Steelyard/Westin DS</b>						<b>570,434</b>	<b>694,111</b>
<b>DS511543 Debt Service County Hotel</b>							
INDEX	DS511543	Debt Service County Hotel	SUBFUND	30A919	Other Expenses	3,769,817	20,308,344
<b>Total Debt Service County Hotel</b>						<b>3,769,817</b>	<b>20,308,344</b>
<b>DS039016 DS-Western Reserve Serie 2014B</b>							
INDEX	DS039016	DS-Western Reserve Serie 2014B	SUBFUND	30A920	Other Expenses	784,480	784,480
<b>Total DS-Western Reserve Serie 2014B</b>						<b>784,480</b>	<b>784,480</b>
<b>DS039024 DS-MedMart Refunding Ser 2014C</b>							
INDEX	DS039024	DS-MedMart Refunding Ser 2014C	SUBFUND	30A921	Other Expenses	679,150	682,500
<b>Total DS-MedMart Refunding Ser 2014C</b>						<b>679,150</b>	<b>682,500</b>
<b>Total Debt Service</b>						<b>74,419,570</b>	<b>86,400,632</b>
<b>Global Center Operating Account</b>							
<b>MC001016 Medical Mart Operating Account</b>							
INDEX	MC001016	Medical Mart Operating Account	SUBFUND	01A001	Other Expenses	5,400,000	5,400,000
<b>Total Medical Mart Operating Account</b>						<b>5,400,000</b>	<b>5,400,000</b>
<b>Total Global Center Operating Account</b>						<b>5,400,000</b>	<b>5,400,000</b>
<b>Capital Improvement GF Subsidy</b>							
<b>SU514141 Capital Improvement GF Subsidy</b>							
INDEX	SU514141	Capital Improvement GF Subsidy	SUBFUND	01A001	Other Expenses	250,000	250,000
<b>Total Capital Improvement GF Subsidy</b>						<b>250,000</b>	<b>250,000</b>
<b>Total Capital Improvement GF Subsidy</b>						<b>250,000</b>	<b>250,000</b>
<b>General Fund/Self Insurance Fund</b>							
<b>MI100594 GF-Self Insurance Fund</b>							
INDEX	MI100594	GF-Self Insurance Fund	SUBFUND	01A001	Other Expenses	605,943	605,989
<b>Total GF-Self Insurance Fund</b>						<b>605,943</b>	<b>605,989</b>
<b>Total General Fund/Self Insurance Fund</b>						<b>605,943</b>	<b>605,989</b>
<b>Social Impact</b>							
<b>SF515288 Social Impact Financing Fund</b>							
INDEX	SF515288	Social Impact Financing Fund	SUBFUND	20A288	Other Expenses	1,000,000	1,000,000
<b>Total Social Impact Financing Fund</b>						<b>1,000,000</b>	<b>1,000,000</b>
<b>Total Social Impact</b>						<b>1,000,000</b>	<b>1,000,000</b>
<b>Miscellaneous Obligations &amp; Payments</b>							
<b>MI512459 Risk Management - Contracts</b>							

**Miscellaneous Obligations & Payments**

**MI512459 Risk Management - Contracts**

INDEX MI512459 Risk Management - Contracts	SUBFUND 01A001	Other Expenses	993,200	993,200
<b>Total Risk Management - Contracts</b>			<b>993,200</b>	<b>993,200</b>

**MI512657 Miscellaneous Obligations**

INDEX MI512657 Miscellaneous Obligations	SUBFUND 01A001	Personal Services	635,000	635,000
INDEX MI512657 Miscellaneous Obligations	SUBFUND 01A001	Other Expenses	7,755,973	6,645,403
<b>Total Miscellaneous Obligations</b>			<b>8,390,973</b>	<b>7,280,403</b>

<b>Total Miscellaneous Obligations &amp; Payments</b>			<b>9,384,173</b>	<b>8,273,603</b>
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**Statutory Expenditures**

**AE511055 Agricultural Society**

INDEX AE511055 Agricultural Society	SUBFUND 01A001	Other Expenses	3,300	3,300
<b>Total Agricultural Society</b>			<b>3,300</b>	<b>3,300</b>

**AE511253 Registrar-Vital Statistics**

INDEX AE511253 Registrar-Vital Statistics	SUBFUND 01A001	Other Expenses	10,976	10,976
<b>Total Registrar-Vital Statistics</b>			<b>10,976</b>	<b>10,976</b>

**AE511352 Memorial Day Allowance**

INDEX AE511352 Memorial Day Allowance	SUBFUND 01A001	Other Expenses	64,000	62,617
<b>Total Memorial Day Allowance</b>			<b>64,000</b>	<b>62,617</b>

<b>Total Statutory Expenditures</b>			<b>78,276</b>	<b>76,893</b>
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**Innovation and Performance**

**IP016998 Innovation and Performance**

INDEX IP016998 Innovation and Performance	SUBFUND 01A001	Personal Services	515,360	515,379
INDEX IP016998 Innovation and Performance	SUBFUND 01A001	Other Expenses	586,200	586,200
<b>Total Innovation and Performance</b>			<b>1,101,560</b>	<b>1,101,579</b>

<b>Total Innovation and Performance</b>			<b>1,101,560</b>	<b>1,101,579</b>
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**County Council**

**CN017004 County Council**

INDEX CN017004 County Council	SUBFUND 01A001	Personal Services	1,689,903	1,717,930
INDEX CN017004 County Council	SUBFUND 01A001	Other Expenses	121,500	137,325
INDEX CN017004 County Council	SUBFUND 01A001	Capital Outlays	19,000	0
<b>Total County Council</b>			<b>1,830,403</b>	<b>1,855,255</b>

<b>Total County Council</b>			<b>1,830,403</b>	<b>1,855,255</b>
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**County Prosecutor**

**PR191056 General Office**

INDEX PR191056 General Office	SUBFUND 01A001	Personal Services	21,667,129	21,817,483
INDEX PR191056 General Office	SUBFUND 01A001	Other Expenses	2,892,515	2,892,515
<b>Total General Office</b>			<b>24,559,644</b>	<b>24,709,998</b>

**PR200071 Prosecutor-Child Support**

INDEX PR200071 Prosecutor-Child Support	SUBFUND 01A001	Personal Services	3,333,277	3,404,302
INDEX PR200071 Prosecutor-Child Support	SUBFUND 01A001	Other Expenses	418,067	418,067
<b>Total Prosecutor-Child Support</b>			<b>3,751,344</b>	<b>3,822,369</b>

**PR495572 Prosecutor-DTAC**

INDEX PR495572 Prosecutor-DTAC	SUBFUND 20A820	Personal Services	1,460,694	1,493,169
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**County Prosecutor**

**PR495572 Prosecutor-DTAC**

INDEX PR495572 Prosecutor-DTAC	SUBFUND 20A820	Other Expenses	1,675,223	1,675,223
<b>Total Prosecutor-DTAC</b>			<b>3,135,917</b>	<b>3,168,392</b>

**PR194720 Prosecutor-Children & Family**

INDEX PR194720 Prosecutor-Children & Family	SUBFUND 01A001	Personal Services	2,364,231	2,414,852
INDEX PR194720 Prosecutor-Children & Family	SUBFUND 01A001	Other Expenses	64,553	64,553
<b>Total Prosecutor-Children &amp; Family</b>			<b>2,428,784</b>	<b>2,479,405</b>

<b>Total County Prosecutor</b>			<b>33,875,689</b>	<b>34,180,164</b>
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**Court of Common Pleas**

**CO456541 Legal Research Computerization**

INDEX CO456541 Legal Research Computerization	SUBFUND 20A586	Other Expenses	80,991	80,991
<b>Total Legal Research Computerization</b>			<b>80,991</b>	<b>80,991</b>

**CO380121 Common Pleas Judicial Admin**

INDEX CO380121 Common Pleas Judicial Admin	SUBFUND 01A001	Personal Services	8,240,265	8,373,868
INDEX CO380121 Common Pleas Judicial Admin	SUBFUND 01A001	Other Expenses	13,177,822	13,226,966
<b>Total Common Pleas Judicial Admin</b>			<b>21,418,087</b>	<b>21,600,834</b>

**CO456111 Special Project II**

INDEX CO456111 Special Project II	SUBFUND 20A058	Other Expenses	1,195,000	55,000
<b>Total Special Project II</b>			<b>1,195,000</b>	<b>55,000</b>

**CO456475 Common Pleas Special Projects**

INDEX CO456475 Common Pleas Special Projects	SUBFUND 20A812	Personal Services	1,415,135	1,446,179
INDEX CO456475 Common Pleas Special Projects	SUBFUND 20A812	Other Expenses	215,173	215,173
<b>Total Common Pleas Special Projects</b>			<b>1,630,308</b>	<b>1,661,352</b>

**CO380196 Magistrates**

INDEX CO380196 Magistrates	SUBFUND 01A001	Personal Services	1,273,681	1,300,344
INDEX CO380196 Magistrates	SUBFUND 01A001	Other Expenses	261,630	261,630
<b>Total Magistrates</b>			<b>1,535,311</b>	<b>1,561,974</b>

**CO380220 Court Services**

INDEX CO380220 Court Services	SUBFUND 01A001	Personal Services	7,364,485	7,490,582
INDEX CO380220 Court Services	SUBFUND 01A001	Other Expenses	876,486	876,486
<b>Total Court Services</b>			<b>8,240,971</b>	<b>8,367,068</b>

**CO380410 Common Pleas-Probation**

INDEX CO380410 Common Pleas-Probation	SUBFUND 01A001	Personal Services	11,931,843	12,197,215
INDEX CO380410 Common Pleas-Probation	SUBFUND 01A001	Other Expenses	1,734,594	1,734,594
<b>Total Common Pleas-Probation</b>			<b>13,666,437</b>	<b>13,931,809</b>

**CO507228 Probation Supervision Fees**

INDEX CO507228 Probation Supervision Fees	SUBFUND 20A377	Other Expenses	454,742	454,742
<b>Total Probation Supervision Fees</b>			<b>454,742</b>	<b>454,742</b>

**CO446070 Urinalysis Testing Fees**

INDEX CO446070 Urinalysis Testing Fees	SUBFUND 20A720	Other Expenses	130,290	130,290
<b>Total Urinalysis Testing Fees</b>			<b>130,290</b>	<b>130,290</b>

**CO456517 Common Pleas HHS Subsidy**

INDEX CO456517 Common Pleas HHS Subsidy	SUBFUND 20A891	Personal Services	0	0
<b>Total Common Pleas HHS Subsidy</b>			<b>0</b>	<b>0</b>

**CO456525 TASC Medicaid Fund CO**

INDEX CO456525 TASC Medicaid Fund CO	SUBFUND 20A099	Personal Services	0	506
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**Court of Common Pleas**

**CO456525 TASC Medicaid Fund CO**

INDEX CO456525 TASC Medicaid Fund CO	SUBFUND 20A099	Other Expenses	53,450	53,450
<b>Total TASC Medicaid Fund CO</b>			<b>53,450</b>	<b>53,956</b>

**CO456533 TASC Common Pleas**

INDEX CO456533 TASC Common Pleas	SUBFUND 20A192	Personal Services	380,675	389,479
INDEX CO456533 TASC Common Pleas	SUBFUND 20A192	Other Expenses	72,060	72,060
<b>Total TASC Common Pleas</b>			<b>452,735</b>	<b>461,539</b>

<b>Total Court of Common Pleas</b>			<b>48,858,322</b>	<b>48,359,555</b>
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**Domestic Relations Court**

**DR391052 Domestic Relations**

INDEX DR391052 Domestic Relations	SUBFUND 01A001	Personal Services	3,255,738	3,509,063
INDEX DR391052 Domestic Relations	SUBFUND 01A001	Other Expenses	1,169,107	1,214,711
<b>Total Domestic Relations</b>			<b>4,424,845</b>	<b>4,723,774</b>

**DR495697 Domestic Relations Legal Research**

INDEX DR495697 Domestic Relations Legal Research	SUBFUND 20A337	Other Expenses	9,889	9,889
<b>Total Domestic Relations Legal Research</b>			<b>9,889</b>	<b>9,889</b>

**DR495515 Bureau Of Support**

INDEX DR495515 Bureau Of Support	SUBFUND 01A001	Personal Services	3,969,346	4,099,176
INDEX DR495515 Bureau Of Support	SUBFUND 01A001	Other Expenses	1,021,927	1,021,927
<b>Total Bureau Of Support</b>			<b>4,991,273</b>	<b>5,121,103</b>

<b>Total Domestic Relations Court</b>			<b>9,426,007</b>	<b>9,854,766</b>
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**Juvenile Court**

**JC372052 Juvenile Court Judicial**

INDEX JC372052 Juvenile Court Judicial	SUBFUND 01A001	Personal Services	2,997,283	3,034,572
INDEX JC372052 Juvenile Court Judicial	SUBFUND 01A001	Other Expenses	5,816,054	5,816,054
<b>Total Juvenile Court Judicial</b>			<b>8,813,337</b>	<b>8,850,626</b>

**JC495051 Juvenile Court Legal Research**

INDEX JC495051 Juvenile Court Legal Research	SUBFUND 20A601	Other Expenses	20,000	20,000
<b>Total Juvenile Court Legal Research</b>			<b>20,000</b>	<b>20,000</b>

**JC372060 Juvenile Court-Legal**

INDEX JC372060 Juvenile Court-Legal	SUBFUND 01A001	Personal Services	6,121,096	6,292,421
INDEX JC372060 Juvenile Court-Legal	SUBFUND 01A001	Other Expenses	2,643,889	2,643,889
<b>Total Juvenile Court-Legal</b>			<b>8,764,985</b>	<b>8,936,310</b>

**JC510925 Alternate Dispute Resolution**

INDEX JC510925 Alternate Dispute Resolution	SUBFUND 20A334	Other Expenses	176,000	176,000
<b>Total Alternate Dispute Resolution</b>			<b>176,000</b>	<b>176,000</b>

**JC514919 Legal Computerization**

INDEX JC514919 Legal Computerization	SUBFUND 20A585	Other Expenses	40,000	40,000
INDEX JC514919 Legal Computerization	SUBFUND 20A585	Capital Outlays	125,000	125,000
<b>Total Legal Computerization</b>			<b>165,000</b>	<b>165,000</b>

**JC515189 Juvenile Court Incentives**

INDEX JC515189 Juvenile Court Incentives	SUBFUND 20A590	Other Expenses	1,000	1,000
<b>Total Juvenile Court Incentives</b>			<b>1,000</b>	<b>1,000</b>

**JC107532 JC Legal Services HHS**

INDEX JC107532 JC Legal Services HHS	SUBFUND 20A811	Personal Services	845,912	850,086
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					2016	2017	
					Recommended	Recommended	
					Appropriation	Appropriation	
<b>Juvenile Court</b>							
<b>JC107532 JC Legal Services HHS</b>							
INDEX	JC107532	JC Legal Services HHS	SUBFUND	20A811	Other Expenses	2,348,572	2,348,572
<b>Total JC Legal Services HHS</b>						<b>3,194,484</b>	<b>3,198,658</b>
<b>JC107516 JC Probation Services HHS</b>							
INDEX	JC107516	JC Probation Services HHS	SUBFUND	20A811	Personal Services	6,314,234	6,458,891
INDEX	JC107516	JC Probation Services HHS	SUBFUND	20A811	Other Expenses	5,805,458	5,805,458
<b>Total JC Probation Services HHS</b>						<b>12,119,692</b>	<b>12,264,349</b>
<b>JC375055 Juvenile Court-Child Support</b>							
INDEX	JC375055	Juvenile Court-Child Support	SUBFUND	01A001	Personal Services	3,704,174	3,787,913
INDEX	JC375055	Juvenile Court-Child Support	SUBFUND	01A001	Other Expenses	1,053,661	1,053,661
<b>Total Juvenile Court-Child Support</b>						<b>4,757,835</b>	<b>4,841,574</b>
<b>JC517318 Title IV-E Juvenile Court</b>							
INDEX	JC517318	Title IV-E Juvenile Court	SUBFUND	20A635	Other Expenses	2,900,000	2,750,000
<b>Total Title IV-E Juvenile Court</b>						<b>2,900,000</b>	<b>2,750,000</b>
<b>JC517326 Title IV-E Admin. Juv. Ct.</b>							
INDEX	JC517326	Title IV-E Admin. Juv. Ct.	SUBFUND	20A635	Personal Services	2,237	2,264
INDEX	JC517326	Title IV-E Admin. Juv. Ct.	SUBFUND	20A635	Other Expenses	700,000	700,000
<b>Total Title IV-E Admin. Juv. Ct.</b>						<b>702,237</b>	<b>702,264</b>
<b>JC370056 Juvenile Court-Detention Home</b>							
INDEX	JC370056	Juvenile Court-Detention Home	SUBFUND	01A001	Personal Services	10,043,264	10,279,190
INDEX	JC370056	Juvenile Court-Detention Home	SUBFUND	01A001	Other Expenses	2,697,900	2,697,900
<b>Total Juvenile Court-Detention Home</b>						<b>12,741,164</b>	<b>12,977,090</b>
<b>JC372300 Operation Detention Home-State Subsidy</b>							
INDEX	JC372300	Operation Detention Home-State Subsidy	SUBFUND	20A800	Other Expenses	80,000	80,000
<b>Total Operation Detention Home-State Subsidy</b>						<b>80,000</b>	<b>80,000</b>
<b>JC107524 JC Detention Services HHS</b>							
INDEX	JC107524	JC Detention Services HHS	SUBFUND	20A811	Personal Services	699,371	703,483
INDEX	JC107524	JC Detention Services HHS	SUBFUND	20A811	Other Expenses	3,221,532	3,221,532
<b>Total JC Detention Services HHS</b>						<b>3,920,903</b>	<b>3,925,015</b>
<b>Total Juvenile Court</b>						<b>58,356,637</b>	<b>58,887,886</b>
<b>Probate Court</b>							
<b>PC400051 Probate Court</b>							
INDEX	PC400051	Probate Court	SUBFUND	01A001	Personal Services	4,638,514	4,745,367
INDEX	PC400051	Probate Court	SUBFUND	01A001	Other Expenses	1,224,635	1,224,635
<b>Total Probate Court</b>						<b>5,863,149</b>	<b>5,970,002</b>
<b>PC404632 Probate Computerization \$10 Fund</b>							
INDEX	PC404632	Probate Computerization \$10 Fund	SUBFUND	20A602	Personal Services	140,117	140,117
INDEX	PC404632	Probate Computerization \$10 Fund	SUBFUND	20A602	Other Expenses	673,094	673,094
<b>Total Probate Computerization \$10 Fund</b>						<b>813,211</b>	<b>813,211</b>
<b>PC404665 Indigent Guardianship</b>							
INDEX	PC404665	Indigent Guardianship	SUBFUND	20A331	Other Expenses	184,532	184,532
<b>Total Indigent Guardianship</b>						<b>184,532</b>	<b>184,532</b>
<b>PC404608 Conduct of Business Fund</b>							
INDEX	PC404608	Conduct of Business Fund	SUBFUND	20A610	Other Expenses	2,219	2,219
<b>Total Conduct of Business Fund</b>						<b>2,219</b>	<b>2,219</b>
<b>PC404624 Probate Court Dispute Res Prog</b>							
INDEX	PC404624	Probate Court Dispute Res Prog	SUBFUND	20A604	Personal Services	41,400	41,400

	2016	2017
	Recommended	Recommended
	Appropriation	Appropriation

**Probate Court**

<b>PC404624 Probate Court Dispute Res Prog</b>							
INDEX	PC404624	Probate Court Dispute Res Prog	SUBFUND	20A604	Other Expenses	45,097	45,097
<b>Total Probate Court Dispute Res Prog</b>						<b>86,497</b>	<b>86,497</b>
<b>PC404616 Probate Court Special Projects</b>							
INDEX	PC404616	Probate Court Special Projects	SUBFUND	20A603	Other Expenses	61,526	61,526
<b>Total Probate Court Special Projects</b>						<b>61,526</b>	<b>61,526</b>
<b>Total Probate Court</b>						<b>7,011,134</b>	<b>7,117,987</b>

**8th District Court of Appeals**

<b>CA360057 Court Of Appeals</b>							
INDEX	CA360057	Court Of Appeals	SUBFUND	01A001	Other Expenses	706,640	706,640
<b>Total Court Of Appeals</b>						<b>706,640</b>	<b>706,640</b>
<b>CA360115 Court of Appeals-Special Projects</b>							
INDEX	CA360115	Court of Appeals-Special Projects	SUBFUND	20A805	Other Expenses	0	15,000
<b>Total Court of Appeals-Special Projects</b>						<b>0</b>	<b>15,000</b>
<b>Total 8th District Court of Appeals</b>						<b>706,640</b>	<b>721,640</b>

**Municipal Judicial Costs**

<b>MT805432 Municipal Judicial Costs</b>							
INDEX	MT805432	Municipal Judicial Costs	SUBFUND	01A001	Personal Services	459,199	470,141
INDEX	MT805432	Municipal Judicial Costs	SUBFUND	01A001	Other Expenses	3,142,519	3,144,973
<b>Total Municipal Judicial Costs</b>						<b>3,601,718</b>	<b>3,615,114</b>
<b>Total Municipal Judicial Costs</b>						<b>3,601,718</b>	<b>3,615,114</b>

**Inspector General**

<b>IG030411 Office of Inspector General</b>							
INDEX	IG030411	Office of Inspector General	SUBFUND	01A001	Personal Services	671,872	683,332
INDEX	IG030411	Office of Inspector General	SUBFUND	01A001	Other Expenses	57,484	57,484
<b>Total Office of Inspector General</b>						<b>729,356</b>	<b>740,816</b>
<b>IG030429 Inspector General Vendor Fees</b>							
INDEX	IG030429	Inspector General Vendor Fees	SUBFUND	20A378	Personal Services	101,151	107,108
INDEX	IG030429	Inspector General Vendor Fees	SUBFUND	20A378	Other Expenses	15,100	15,100
<b>Total Inspector General Vendor Fees</b>						<b>116,251</b>	<b>122,208</b>
<b>Total Inspector General</b>						<b>845,607</b>	<b>863,024</b>

**Department of Internal Audit**

<b>IA018002 Internal Audit Department</b>							
INDEX	IA018002	Internal Audit Department	SUBFUND	01A001	Personal Services	513,766	522,685
INDEX	IA018002	Internal Audit Department	SUBFUND	01A001	Other Expenses	249,808	49,808
<b>Total Internal Audit Department</b>						<b>763,574</b>	<b>572,493</b>
<b>Total Department of Internal Audit</b>						<b>763,574</b>	<b>572,493</b>

**Personnel Review Commission**

<b>HC019018 Personnel Review Commission</b>							
INDEX	HC019018	Personnel Review Commission	SUBFUND	01A001	Personal Services	1,315,407	1,338,815
INDEX	HC019018	Personnel Review Commission	SUBFUND	01A001	Other Expenses	195,600	197,600



	2016	2017
	Recommended	Recommended
	Appropriation	Appropriation

**Personnel Review Commission**

**HC019018 Personnel Review Commission**

INDEX HC019018 Personnel Review Commission	SUBFUND 01A001	Capital Outlays	5,400	0
<b>Total Personnel Review Commission</b>			<b>1,516,407</b>	<b>1,536,415</b>
<b>Total Personnel Review Commission</b>			<b><u>1,516,407</u></b>	<b><u>1,536,415</u></b>

**Alcohol & Drug Addiction Mental Health Board**

**SU514596 Alcohol Drug Addiction Mental Health Board 4.8**

INDEX SU514596 Alcohol Drug Addiction Mental Health Board	SUBFUND 29A391	Other Expenses	19,681,830	19,681,830
<b>Total Alcohol Drug Addiction Mental Health Board 4.8</b>			<b>19,681,830</b>	<b>19,681,830</b>

**SU514729 Alcohol Drug Addict. MH 3.9**

INDEX SU514729 Alcohol Drug Addict. MH 3.9	SUBFUND 29A392	Other Expenses	19,681,829	19,681,829
<b>Total Alcohol Drug Addict. MH 3.9</b>			<b>19,681,829</b>	<b>19,681,829</b>

<b>Total Alcohol &amp; Drug Addiction Mental Health Board</b>			<b><u>39,363,659</u></b>	<b><u>39,363,659</u></b>
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**MetroHealth System**

**SU514463 Hospital Operations Subsidy**

INDEX SU514463 Hospital Operations Subsidy	SUBFUND 29A391	Other Expenses	16,236,000	16,236,000
<b>Total Hospital Operations Subsidy</b>			<b>16,236,000</b>	<b>16,236,000</b>

**SU514687 MetroHealth Subsidy 3.9**

INDEX SU514687 MetroHealth Subsidy 3.9	SUBFUND 29A392	Other Expenses	16,236,000	16,236,000
<b>Total MetroHealth Subsidy 3.9</b>			<b>16,236,000</b>	<b>16,236,000</b>

<b>Total MetroHealth System</b>			<b><u>32,472,000</u></b>	<b><u>32,472,000</u></b>
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**Board of Elections**

**BE474064 Election Administration**

INDEX BE474064 Election Administration	SUBFUND 01A001	Personal Services	6,640,068	6,808,156
INDEX BE474064 Election Administration	SUBFUND 01A001	Other Expenses	1,827,100	1,830,700
INDEX BE474064 Election Administration	SUBFUND 01A001	Capital Outlays	100,000	0
<b>Total Election Administration</b>			<b>8,567,168</b>	<b>8,638,856</b>

**BE472050 Primary Election**

INDEX BE472050 Primary Election	SUBFUND 01A001	Personal Services	523,925	496,755
INDEX BE472050 Primary Election	SUBFUND 01A001	Other Expenses	2,187,513	779,631
<b>Total Primary Election</b>			<b>2,711,438</b>	<b>1,276,386</b>

**BE473058 General Election**

INDEX BE473058 General Election	SUBFUND 01A001	Personal Services	1,420,640	613,795
INDEX BE473058 General Election	SUBFUND 01A001	Other Expenses	3,369,600	2,242,369
<b>Total General Election</b>			<b>4,790,240</b>	<b>2,856,164</b>

**BE474056 Special Election**

INDEX BE474056 Special Election	SUBFUND 01A001	Personal Services	0	0
INDEX BE474056 Special Election	SUBFUND 01A001	Other Expenses	190,687	75,200
<b>Total Special Election</b>			<b>190,687</b>	<b>75,200</b>

**BE475095 Electronic Voting Consultation**

INDEX BE475095 Electronic Voting Consultation	SUBFUND 01A001	Other Expenses	540,100	768,600
<b>Total Electronic Voting Consultation</b>			<b>540,100</b>	<b>768,600</b>

<b>Total Board of Elections</b>			<b><u>16,799,633</u></b>	<b><u>13,615,206</u></b>
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				2016	2017	
				Recommended	Recommended	
				Appropriation	Appropriation	
<b>Board of Revision</b>						
<b>BR420067</b> Brd of Revision-Assessment Fnd						
INDEX	<b>BR420067</b>	Brd of Revision-Assessment Fnd	SUBFUND 20A301	Personal Services	2,562,261	2,605,552
INDEX	<b>BR420067</b>	Brd of Revision-Assessment Fnd	SUBFUND 20A301	Other Expenses	1,207,246	1,207,246
INDEX	<b>BR420067</b>	Brd of Revision-Assessment Fnd	SUBFUND 20A301	Capital Outlays	6,900	6,900
<b>Total Brd of Revision-Assessment Fnd</b>					<b>3,776,407</b>	<b>3,819,698</b>
<b>Total Board of Revision</b>					<b>3,776,407</b>	<b>3,819,698</b>
<b>County Planning Commission</b>						
<b>CP522110</b> County Planning Commission						
INDEX	<b>CP522110</b>	County Planning Commission	SUBFUND 20A307	Personal Services	1,319,374	1,335,617
INDEX	<b>CP522110</b>	County Planning Commission	SUBFUND 20A307	Other Expenses	154,922	154,922
<b>Total County Planning Commission</b>					<b>1,474,296</b>	<b>1,490,539</b>
<b>Total County Planning Commission</b>					<b>1,474,296</b>	<b>1,490,539</b>
<b>County Board of Developmental Disabilities</b>						
<b>MR845024</b> County Board Of Developmental Disabilities						
INDEX	<b>MR845024</b>	County Board Of Developmental Disabilities	SUBFUND 20R320	Personal Services	84,339,544	86,012,181
INDEX	<b>MR845024</b>	County Board Of Developmental Disabilities	SUBFUND 20R320	Other Expenses	107,936,241	107,936,241
INDEX	<b>MR845024</b>	County Board Of Developmental Disabilities	SUBFUND 20R320	Capital Outlays	3,483,618	3,483,618
<b>Total County Board Of Developmental Disabilities</b>					<b>195,759,403</b>	<b>197,432,040</b>
<b>Total County Board of Developmental Disabilities</b>					<b>195,759,403</b>	<b>197,432,040</b>
<b>County Law Library Resource Board</b>						
<b>LL440008</b> County Law Library Resource Board						
INDEX	<b>LL440008</b>	County Law Library Resource Board	SUBFUND 20A264	Personal Services	251,175	256,660
INDEX	<b>LL440008</b>	County Law Library Resource Board	SUBFUND 20A264	Other Expenses	324,389	324,389
<b>Total County Law Library Resource Board</b>					<b>575,564</b>	<b>581,049</b>
<b>Total County Law Library Resource Board</b>					<b>575,564</b>	<b>581,049</b>
<b>NOACA</b>						
<b>MI512103</b> NOACA						
INDEX	<b>MI512103</b>	NOACA	SUBFUND 01A001	Other Expenses	342,698	167,970
<b>Total NOACA</b>					<b>342,698</b>	<b>167,970</b>
<b>Total NOACA</b>					<b>342,698</b>	<b>167,970</b>
<b>Ohio State University Extension</b>						
<b>AE511105</b> Ohio State University Extension						
INDEX	<b>AE511105</b>	Ohio State University Extension	SUBFUND 01A001	Other Expenses	222,300	222,300
<b>Total Ohio State University Extension</b>					<b>222,300</b>	<b>222,300</b>
<b>Total Ohio State University Extension</b>					<b>222,300</b>	<b>222,300</b>
<b>Public Defender</b>						
<b>PD140053</b> Public Defender						
INDEX	<b>PD140053</b>	Public Defender	SUBFUND 01A001	Personal Services	7,723,837	7,730,968
INDEX	<b>PD140053</b>	Public Defender	SUBFUND 01A001	Other Expenses	1,765,339	1,784,589
<b>Total Public Defender</b>					<b>9,489,176</b>	<b>9,515,557</b>
<b>PD141028</b> Public Defender-Cleveland Municipal						
INDEX	<b>PD141028</b>	Public Defender-Cleveland Municipal	SUBFUND 20A804	Personal Services	1,933,009	1,972,376



	<b>2016</b>	<b>2017</b>
	<b>Recommended</b>	<b>Recommended</b>
	<b>Appropriation</b>	<b>Appropriation</b>

**Public Defender**

**PD141028 Public Defender-Cleveland Municipal**

INDEX PD141028	Public Defender-Cleveland Municipal	SUBFUND 20A804	Other Expenses	308,340	308,340
<b>Total Public Defender-Cleveland Municipal</b>				<b>2,241,349</b>	<b>2,280,716</b>

<b>Total Public Defender</b>				<b>11,730,525</b>	<b>11,796,273</b>
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**Soldiers' and Sailors' Monument**

**AE210005 Soldiers & Sailors Monument**

INDEX AE210005	Soldiers & Sailors Monument	SUBFUND 01A001	Personal Services	159,290	162,004
INDEX AE210005	Soldiers & Sailors Monument	SUBFUND 01A001	Other Expenses	54,681	54,681
<b>Total Soldiers &amp; Sailors Monument</b>				<b>213,971</b>	<b>216,685</b>

<b>Total Soldiers' and Sailors' Monument</b>				<b>213,971</b>	<b>216,685</b>
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**Solid Waste Management District**

**SM522466 Solid Waste Mgmt Distrct**

INDEX SM522466	Solid Waste Mgmt Distrct	SUBFUND 20A625	Personal Services	563,666	574,140
INDEX SM522466	Solid Waste Mgmt Distrct	SUBFUND 20A625	Other Expenses	801,117	758,687
INDEX SM522466	Solid Waste Mgmt Distrct	SUBFUND 20A625	Capital Outlays	2,500	2,500
<b>Total Solid Waste Mgmt Distrct</b>				<b>1,367,283</b>	<b>1,335,327</b>

**SM522516 District Boards Of Health**

INDEX SM522516	District Boards Of Health	SUBFUND 20A625	Other Expenses	255,000	255,000
<b>Total District Boards Of Health</b>				<b>255,000</b>	<b>255,000</b>

**SM522599 Solid Waste Municipal Grants**

INDEX SM522599	Solid Waste Municipal Grants	SUBFUND 20A817	Other Expenses	200,000	200,000
<b>Total Solid Waste Municipal Grants</b>				<b>200,000</b>	<b>200,000</b>

**SM522581 Solid Waste Plan Update 2012**

INDEX SM522581	Solid Waste Plan Update 2012	SUBFUND 20A816	Other Expenses	161,700	13,000
<b>Total Solid Waste Plan Update 2012</b>				<b>161,700</b>	<b>13,000</b>

**SM522573 Solid Waste Convenience Center**

INDEX SM522573	Solid Waste Convenience Center	SUBFUND 20A815	Other Expenses	538,300	547,750
<b>Total Solid Waste Convenience Center</b>				<b>538,300</b>	<b>547,750</b>

<b>Total Solid Waste Management District</b>				<b>2,522,283</b>	<b>2,351,077</b>
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**Soil & Water Conservation**

**SW500058 Soil & Water Conservation**

INDEX SW500058	Soil & Water Conservation	SUBFUND 20N306	Personal Services	737,736	753,480
INDEX SW500058	Soil & Water Conservation	SUBFUND 20N306	Other Expenses	104,267	104,267
<b>Total Soil &amp; Water Conservation</b>				<b>842,003</b>	<b>857,747</b>

<b>Total Soil &amp; Water Conservation</b>				<b>842,003</b>	<b>857,747</b>
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**Veterans Service Commission**

**VS490052 Veterans Service Commission**

INDEX VS490052	Veterans Service Commission	SUBFUND 01A001	Personal Services	2,527,301	2,527,302
INDEX VS490052	Veterans Service Commission	SUBFUND 01A001	Other Expenses	4,397,798	4,397,798
INDEX VS490052	Veterans Service Commission	SUBFUND 01A001	Capital Outlays	30,000	30,000
<b>Total Veterans Service Commission</b>				<b>6,955,099</b>	<b>6,955,100</b>

<b>Total Veterans Service Commission</b>				<b>6,955,099</b>	<b>6,955,100</b>
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<b>TOTAL APPROPRIATION</b>	<b>1,706,545,349</b>	<b>1,656,199,359</b>
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