



# 2020 Results of Operations

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## 2020 RESULTS OF OPERATIONS

The County's annual operating budget is the means by which the County plans the necessary provision of programs and services to meet the health, safety, civic, and economic needs of County residents, while leading the continued revitalization of Northeast Ohio. In 2020, Cuyahoga County government:

- Went live with new INFOR/Lawson System
- Received an additional \$95,486,323 in Opioid settlements
- Appropriated \$19,120,172 in Opioid Funding for prevention, treatment, diversion, and education
- Declared Executive Order EO2020-0002 for mission critical purchases to prevent and respond to COVID-19
- Received and appropriated \$215,510,540 in federal CARES Act funding for programs and initiatives supporting the community during the COVID-10 pandemic
- Replaced MetroHealth Letter of Credit saving \$190,966 annually for the next three years
- Funded Enterprise Resource Planning (ERP) for completion of Phase 1 (August 31, 2020)
- Replaced and increased the \$3.9 Mills HHS Levy to \$4.7 Mills HHS Levy adding \$35 million in additional funding each year for the next eight years
- Adopted 2021 Tax Budget detailing our levies and inside millage, estimating our resources and detailing our General Obligation debt
- Addressed \$7,936,194 operating revenue shortfall at our Hilton Hotel
- Distributed approximately \$28,000,000 in federal COVID-19 funding earmarked for local governments
- Maintained ratings of AA/Stable from S&P Global and Aa2 from Moody's Investor Services
- Refunded \$277,935,000 in bonds (*detailed below*) resulting in \$55,753,466 in annual debt service savings from 2020 to 2037:
  - *\$28,105,000 in Taxable Economic Development Revenue Bonds*
  - *\$197,110,000 in Tax Exempt General Obligation Bonds*
  - *\$52,720,000 in Taxable General Obligation Bonds*
- Approved the Fiscal Officer's Estimate of Tax rates to be Levied (1.45 mills of inside millage and 16.90 mills of outside millage)
- Approved the County Executive's Recommended 2020-2021 Biennial Budget Update

The **Office of Budget and Management (OBM)** has completed a review of 2020 activity to what was planned in the 2020 Operating Budget (**R2019-0224**) and subsequent budget amendments and what was projected throughout the year. The financial information presented in this report highlights activity in the County’s major funds, identifies and explains variances in revenue and expenditures, and discusses ending cash balances and reserve levels. The results in the following sections are reported on an unaudited cash basis.

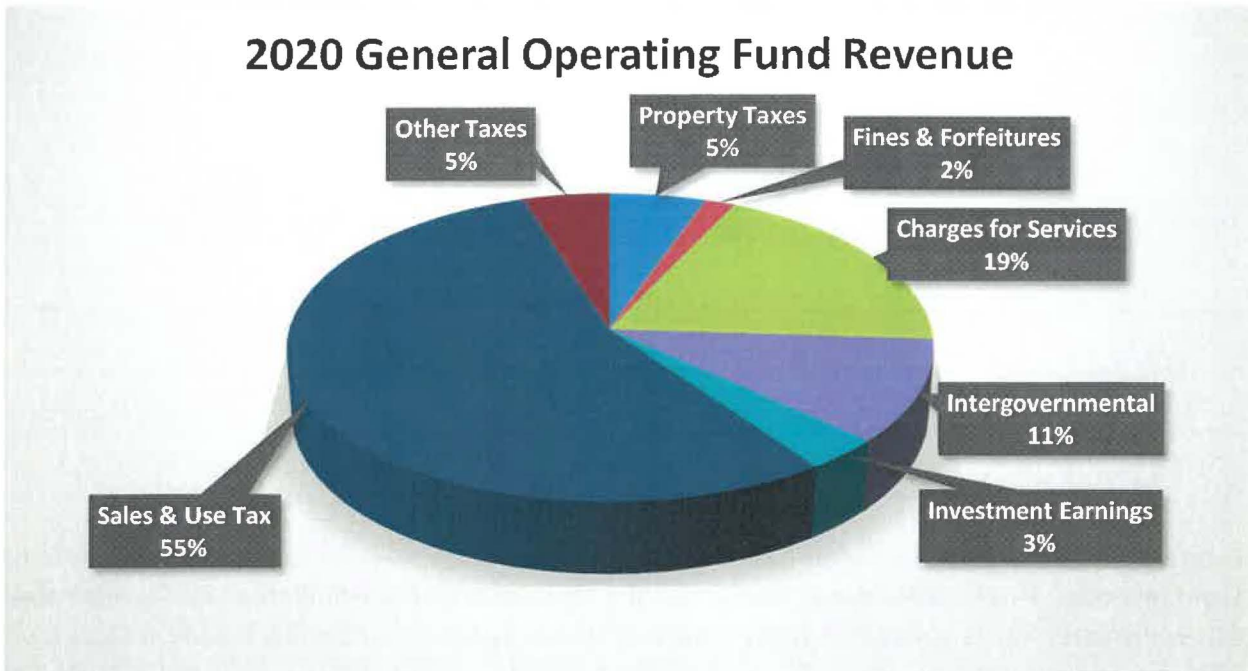
**General Operating Fund**

The General Operating Fund is the County’s main unrestricted fund; its health is a primary indicator of the County’s financial status.

In 2020, the County elected to use cash reserves to support several projects. One-time draws on reserves for projects in 2020 total \$19.8 million for projects, including: Enterprise Resource Planning (ERP) \$7,873,799, repayment of a loan from the Economic Development fund for the Lumen Project \$4,000,000 and payment of Hilton Hotel Debt Service and Property Taxes \$7,936,194. In addition, the County elected to transfer \$86.4 million in eligible personnel and operating expenditures from the General Fund to the CARES Act fund and saved \$2.3 million from the furlough. **Excluding these one-time draws of \$19.8 million, CARES Act fund transfers of \$86.4 million and furlough savings of \$2.3 million, the General Fund ended 2020 with an operating deficit of \$16.1 million. Including these one-time draws, CARES Act transfers and furlough savings, the General Fund ended 2020 with an operating surplus of \$52.8 million.**

**Revenue Discussion**

**2020 General Fund revenue totaled \$453 million, which is \$21.5 million (4.5%) less than what was anticipated in the budget.**

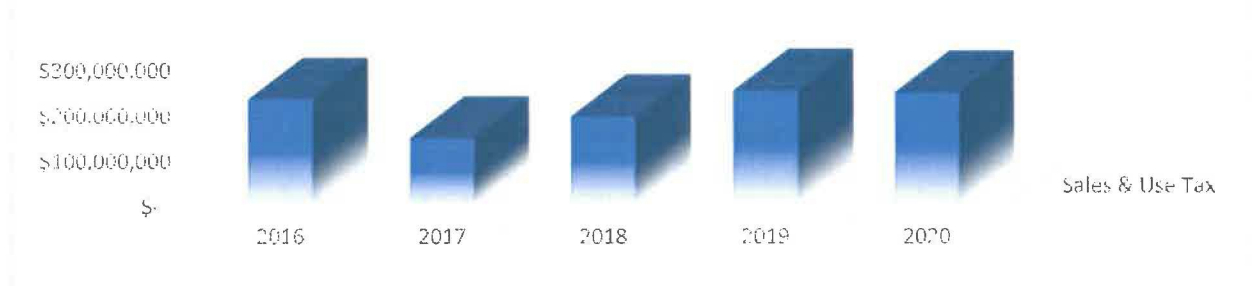


	2020 Budget	2020 Actual	Variance from Budget	% Variance
Total Revenue	\$474,447,625	\$452,960,175	-\$21,487,450	-4.5%

The variance from budget can predominantly be attributed to Sales Taxes, Property Taxes, Charges for Services, and Other Revenue due to the COVID-19 pandemic.

### Sales & Use Tax Revenue

General Operating Fund Only

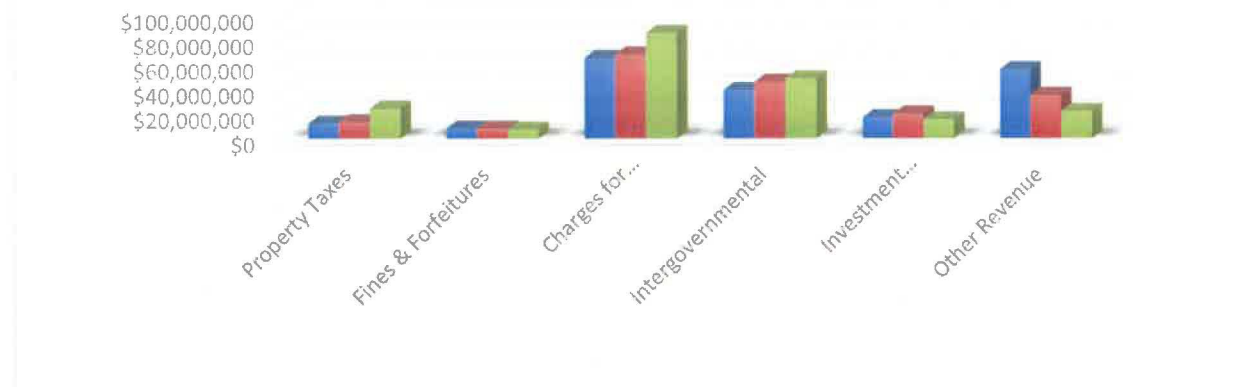


**Sales and Use Tax revenue totaled \$248.5 million**, representing 54.9% of total General Operating Fund revenue. This is \$6.8 million or 2.7% less than budget and \$4.3 million or 1.7% less than 2019. Sales Taxes started strong through April but after COVID-19, collections declined ending the year below both the 2020 budget and 2019 actuals.

### 2018 - 2020 General Fund Operating Revenue

Excluding Sales & Use Tax

2018 Actual 2019 Actual 2020 Actual



**Property Taxes collected totaled \$24.4 million**: representing 5.4% of total General Operating Fund revenue. This is \$3 million or 11.1% less than budget and \$10.9 million or 80.7% more than 2019. Property Tax is generated from a portion of the County’s 1.45 mills (inside millage): 0.9 mills are allocated to the General Operating Fund and the remaining 0.55 mills are allocated to the General Obligation Bond Retirement Fund. The 2020 budget variance of \$3 million is due to the Homestead Credit. The 2020 Property Tax budget included the Homestead Credit but in the new INFOR/Lawson system it posted as Intergovernmental Revenue. The \$10.9 million increase

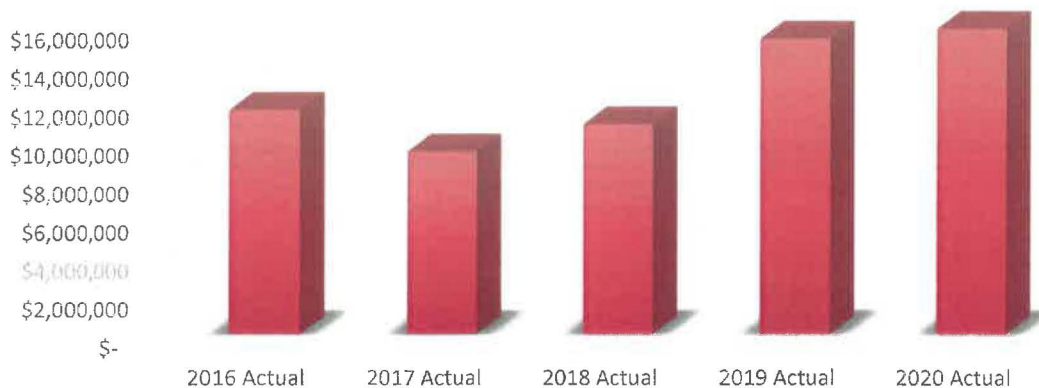
from 2019 resulted from a change to the 2020 Alternative Tax Budget which increased inside millage to the General Fund by 0.40 mills and decreased inside millage to General Obligation Bond Retirement by the same 0.40 mills. This adjustment resulted from the retirement of the Series 2009/A General Obligation bonds in 2019. Property Tax revenue fluctuates based on appraised values and delinquencies.

**Fines and Forfeitures revenue totaled \$7.4 million:** representing 1.6% of total General Operating Fund revenue. This is \$1.2 million or 14.2% less than budget and \$.7 million or 8.4% less than 2019. The 2020 budget variance is due to the reduced activity in the courts (court fees, moving violations and indigent defense fees) due to COVID-19.

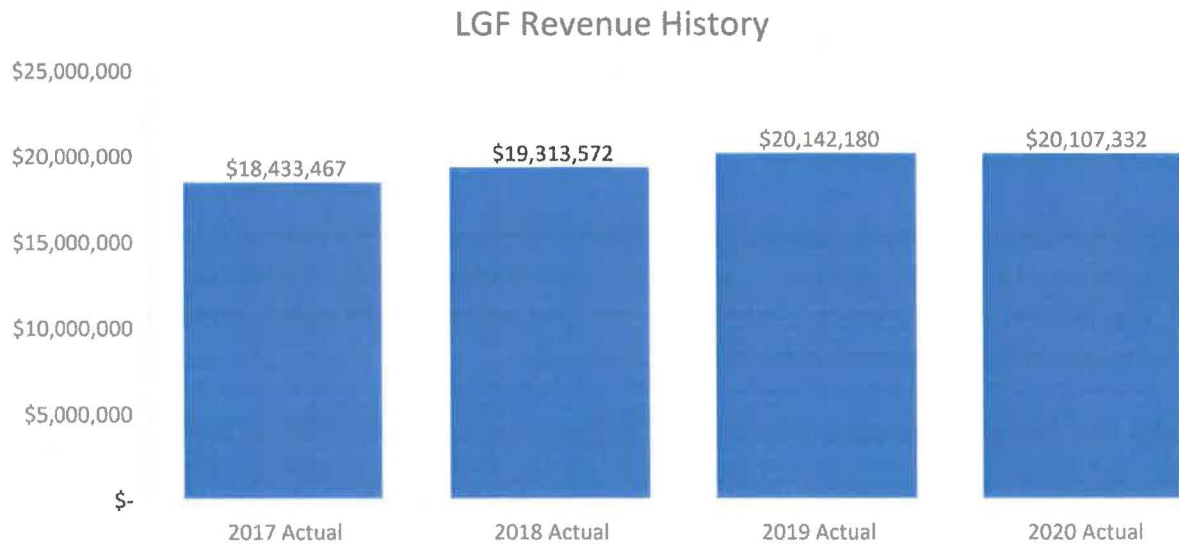
**Charges for Services revenue totaled \$86 million,** representing 19% of the total General Operating Fund revenue. This is \$3.9 million or 4.4% less than budget and \$17.3 million or 25.3% more than 2019. The 2020 budget variance is due reduced fees (Treasurer, Parking, Conveyance, Auto Title, Indirect) collected by the county. The increase from 2019 resulted from the transfer of the Auto Title, Coroner’s Lab and County Planning Commission funds to the General Fund.

**Intergovernmental revenue totaled \$48.9 million,** representing 10.8% of the total General Operating Fund revenue. This is \$1.2 million or 2.4% less than budget and \$2.6 million or 5.7% more than 2019. This includes the reimbursement of \$15.9 million received from the State Public Defender for indigent defense expenses and \$20.1 million from the State’s Local Government Fund. Also included in this total is Casino Tax of \$5.9 million which was transferred to the General Fund this year.

### Public Defender Reimbursement



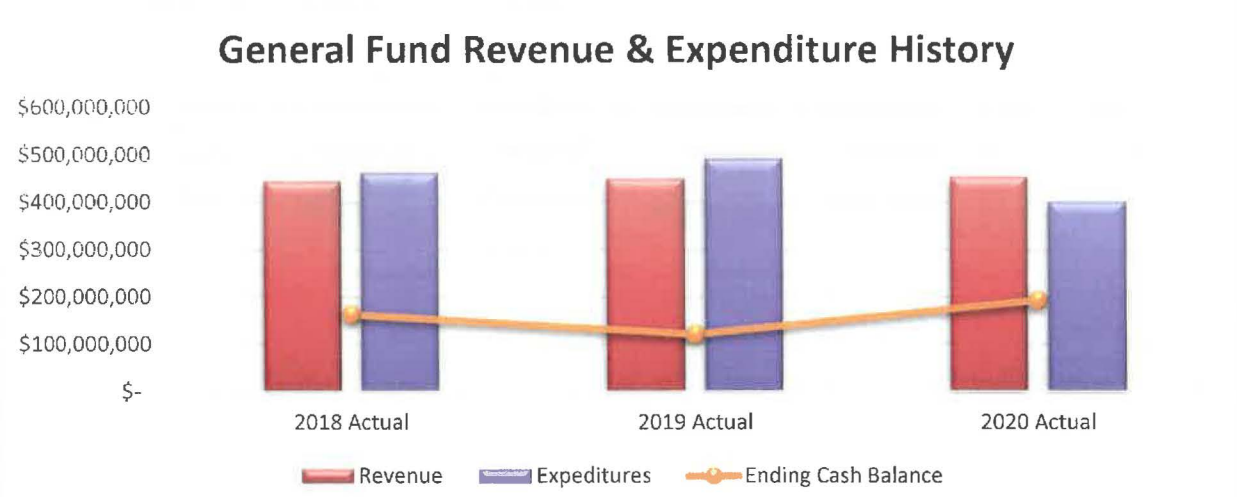
The 2020 budget variance of \$1.2 million is in Public Defender’s Office. More specifically, expenses that were not fully reimbursed due to reporting issues as identified in the Ohio Public Defender Reimbursement Report. The \$2.6 million increase from 2019 is due to the increase the indigent defense reimbursement rate by the State Public Defender. The average rate increased from 58.6% to 82%.



Revenue from the LGF has increased slightly every year since 2016 but remained relatively flat from 2019 to 2020.

**Investment Earnings totaled \$15.4 million**, representing 3.4% of the total General Operating Fund revenue. This is \$.5 million or 3% more than budget and \$4.7 million or 23.3% less than 2019. The decrease from 2019 reflects a declining rate environment; StarOhio rates have declined or remained flat every month since April of 2019.

**Other Revenue totaled \$22.2 million**, representing 4.9% of total General Operating Fund Revenue. This is \$5.7 million or 20.5% less than budget and \$17.7 million or 44.4% less than 2019. The 2020 budget variance is primarily due to loss of bed tax revenue while the 2019 variance is due to the one-time transfer of Unclaimed Funds as well as several repayments from advances to several special revenue funds.

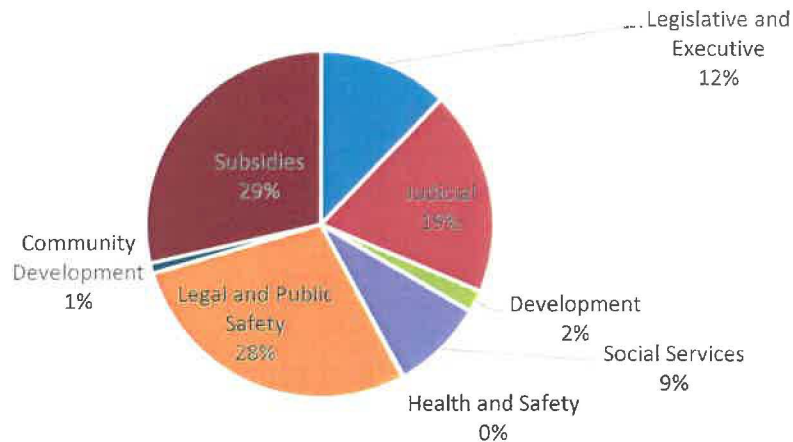


**Expenditure Discussion**

**General Fund Operating Expenditures for 2020** totaled \$400.1 million, which includes \$192.7 million in personnel expenditures, \$122.4 million in operational expenditures and \$85 million in subsidies (cash transfers) to other County funds. At year-end there were encumbrance balances totaling \$13.4 million that will carry into 2021 for purchase or liquidation. Since last year, carryover balance increased by \$1 million. Again, included in these expenditures are one-time draws totaling \$19.8 million and CARES Act fund transfers totaling \$86.4 million.

	2020 Budget	2020 Expenditures	2020 Encumbrance	Variance from Budget	% Variance
Operating Expenditures	\$439,546,505	\$315,160,557	\$13,449,833	\$124,385,948	28.3%
Subsidies	\$85,022,067	\$84,986,208	\$0	\$35,859	0.0%
Total Expenditures	\$524,568,572	\$400,146,765	\$13,449,833	\$124,421,807	23.7%

**General Operating Fund Expenditures**  
by Program



Major differences between budget and actual include:

**Clerk of Courts – \$2.0 million surplus**

This surplus resulted from the transfer of \$562,385 in eligible personnel expenditures to the CARES Act fund and \$128,985 in savings from furlough. The remainder of the surplus results from the reduction of services and reduced caseload and documents filed and served.

**Development – \$.8 million surplus**

Many factors contributed to this surplus. We transferred \$84,604 in eligible personnel expenditures to the CARES Act fund. Furloughs saved \$29,958. Additional savings of approximately \$161,000 were achieved due to vacancies including an Inspection and Permit Supervisor, Business Outreach position and lower than anticipated charges from CDBG to the General Fund due to furloughs. There were also savings of approximately \$300,000 due to the non-disbursement or the reduction of operational support disbursements (such as the Cleveland

Film and Sports Commissions and Downtown Cleveland Alliance) agreed to by the department in anticipation of budget reductions. Department also saw a reduction in expenses such as printing and copying.

**Information Technology - Surplus \$4.3 million**

This variance is largely due to lower service requirements in the Engineering division and for the ERP license subscription. The balance of the surplus resulted from the closure of buildings and reduced need for website, multi-media, and administrative services. The department was able to transfer \$241,000 in eligible personnel expenditures and \$151,343 in operating expenditures to the CARES Act. The furlough also saved \$281,000.

**Fiscal Office – \$2.7 million surplus**

Several factors contributed to this surplus. Personnel services across the divisions of the Fiscal Office have a combined surplus of \$1.1 million with Title Administration and the Office of Procurement and Diversity contributing almost 50% of that variance. This surplus is primarily due to the transfer of \$788,143 in eligible personnel expenses to the CARES Act fund and \$290,501 in savings from the furlough. The original budget included additional funding for justice reform professional services, but, these expenses were paid from the Opioid Mitigation Fund in 2020, leaving the Miscellaneous division with a surplus of \$340,000. Treasury Management contracts and other expenditures ended the year with a variance of \$236,000 due to a space maintenance credit and budgeted, but not needed, contract for tax collections. The remainder of the non-personnel surplus is almost equally distributed among the Title Administration, Procurement and Diversity, Financial Reporting, and Administration division from services that were budgeted, but underutilized due to COVID-19.

**Medical Examiner – \$1.9 million surplus**

Several factors contributed to this surplus. We transferred \$365,413 in eligible personnel expenditures to the CARES Act fund. The furlough saved \$110,179. Several vacancies contributed to the surplus including forensic scientists, a forensic pathologist, Investigator and the mobile forensic unit. Also, the office did not participate in the Fellowship Program saving \$110,000. The remainder of the surplus was in other expenditures due to several contracts that were budgeted but neither encumbered nor expended in 2020.

**Public Safety and Justice Services – \$.6 million surplus**

Several factors contributed to this surplus. We transferred \$349,419 in eligible personnel expenditures to the CARES Act fund. The furlough saved \$46,312. Vacancies across all divisions contributed approximately \$202,000. Also, there was reduced spending of approximately \$492,000 in professional services and other operating expenditures due to lower than expected activity.

**Sheriff – \$81.7 million surplus**

Approximately \$66 million or 78% of this surplus was experienced in the Jail Operations divisions while \$18.7 million or 22% was experienced in the Law Enforcement division. The CARES Act fund provided emergency funding to corrections systems for costs resulting from COVID-19. These costs included personal protective equipment, improved sanitation, health cares, social distancing measures, telework provisions, and personnel expenses. We transferred \$75.6 million



of eligible Sheriff's Jail Operations and Law Enforcement expenses to the CARES Act fund (\$66 million in personnel and \$10 million in non-payroll expenditures). The original budget included funding to hire additional deputies and for full staffing of corrections officers but there were vacancies during the year. The Sheriff experienced vacancies in both deputies and corrections officers which account for the remainder of the budget variance.

**Prosecutor – \$4.8 million surplus**

Several factors contributed to this surplus. We transferred approximately \$.5 million in eligible personnel expenditures to the CARES Act fund. The furlough saved approximately \$.8 million. The Prosecutor also experienced personnel savings due to vacancies, the postponement of budget parity increases, which together total \$1.8 million. Also, the 2020 budget for outside counsel was increased by \$1.5 million but the actual expenditures increased only \$200,000, leaving a variance of \$1.3 million in professional services.

**Common Pleas Court – \$6.6 million surplus**

Many factors contributed to this surplus. Common Pleas experienced surplus in personnel of \$1.7 million due primarily to turnover among Probation Officers and vacancies in the Probation Section. Also contributing are two vacancies at the Foreclosure Magistrate position in the Judicial/Administration section and turnover in Central Scheduling/Court Services Section. Lower than anticipated spending contributed to a variance of \$4.2 million due to fewer in-person hearings, lower spending for assigned counsel, witness fees, judicial service fees, mental health contracts in the Probation Division as well as alcohol monitoring contract expenses that were budgeted. Finally, the Court also had lower than expected spending for travel and several of the miscellaneous spending categories.

**Juvenile Court – \$9.9 million surplus**

This surplus was primarily due to the transfer of \$6.5 million in eligible personnel expenditures to the CARES Act fund. Additionally, the Court legal services division received an additional \$700,000 in the budget to cover higher rates for assigned counsel, but the rates were not adopted until 2021. With lower numbers of youth in detention and the number of assigned counsel agreements was also lower than usual, which contributed another \$1.1 million in surplus.

**Board of Elections – \$.7 million surplus**

Several factors contributed to this surplus. We transferred \$65,178 in eligible personnel expenditures to the CARES Act fund. A surplus of approximately \$259,000 resulted from unused appropriations for the Primary Election. Also, a surplus of approximately \$523,000 resulted in General Election due to additional federal awards of COVID-19 resources that offset current expenditures.

**Planning Commission – \$.9 million surplus**

Much of this surplus is due to the suspension of the 2020 Healthy Urban Tree Canopy Initiative. The Commission also suspended its merit-based raises, summer co-op program, and professional development program.

**Public Defender – \$1.0 million surplus**

Several factors contributed to this surplus. The furlough saved \$220,000. Four new positions remained vacant saving approximately \$588,000. Savings in professional development, expert witness services, and furniture budgets totaled approximately \$224,000. Finally, the Public Defender received a space maintenance credit saving \$165,000.

**Veterans Services Commission – \$1.7 million surplus**

Most of this surplus is due to vacancies throughout the year. Vacancies contributed approximately \$400,000 for multiple Veterans Service Officers, Investigative Caseworkers, Financial Assistance Manager and the Deputy Director. Some of these positions were filled from within but created vacancies at the positions that were being vacated. Other Expenditure savings of approximately \$970,000 stemmed largely from the COVID-19 pandemic which resulted in less requests for relief and assistance due to the relief being provided at the federal level. The Commission also expended less than expected on advertising, parking, and seminar/travel in 2020. VSC has had discussions with Public Works about the surplus being used in a Capital Fund to be used on a new building and location for the Commission, these discussions are still ongoing, but the current surplus seen with the VSC could be repurposed into this Capital Fund.

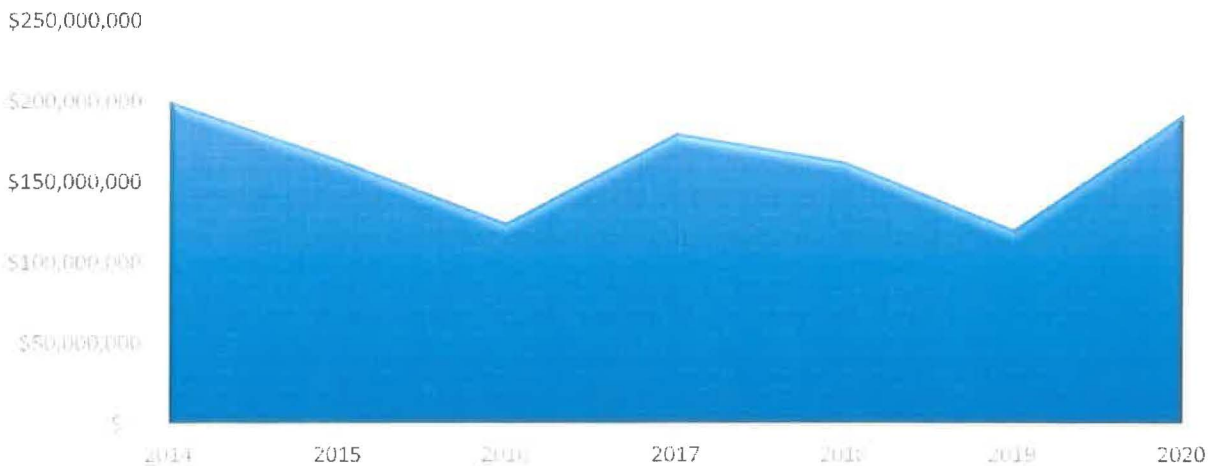
**Subsidies to Other Funds**

**The General Fund subsidies totaled \$85 million** with the significant transfers going to debt service for the Global Center for Health Innovation \$30.2 million, debt service and property taxes for the Hilton Hotel \$16.7 million, the Enterprise Resources Planning/ERP project \$7.9 million, capital improvement projects fund \$7.2 million and the Economic Development Fund \$8.3 million.

**Ending Cash Balance**

**The 2020 ending cash balance in the General Operating Fund totaled \$191.9 million**, which is 47.9% of total expenditures, meeting the requirement (Ordinance 02011-0056) to maintain cash reserves equal to no less than 25% of total expenditures. Again, this ending balance was impacted by both the one time draws totaling \$19.8 million and the CARES Act fund transfers totaling \$86.4 million and furlough savings of \$2.3 million. It is important to note, without the CARES Act transfers and the furlough savings, the ending cash balance would have totaled only \$103.1 million or 21.1 % of total expenditures.

### General Fund Ending Cash Balance



General Fund	2020 Budget	2020 Actual	Variance from Budget	2021 Budget
Beginning Cash Balance	\$139,010,423	\$139,010,423	\$0	\$186,431,904
Operating Revenue	\$474,447,625	\$452,960,175	-\$21,487,450	\$438,150,921
Operating Expenditures	\$439,546,505	\$315,160,557	\$124,385,948	\$436,900,992
Subsidies to Other Funds	\$85,022,067	\$84,986,208	\$35,859	\$79,474,762
Ending Cash Balance	\$88,889,476	\$191,823,833	\$102,934,357	\$108,207,071
% Balance to Expenditures	16.9%	47.9%		21.0%

#### Health and Human Services Levy Funds

The County has two voted levies to support Health and Human Services (HHS): a 4.8 mill levy, last renewed in May 2016 for a period of eight years and a 3.9 mill levy, replaced and increased to a 4.7 mill levy in April 2020 for a period of eight years.

The Health and Human Services Levy Fund ended 2020 with an operating surplus totaling \$6.4 million. Contributing factors to this surplus in expenditures that were transferred to the CARES Act fund, savings from the furlough and overall reduced spending. Not included in this surplus is the second half Homestead Credit of \$8.1 million which was not posted until 2021.

#### Revenue Discussion

This Fund generates revenue from two voted levies totaling 8.7 mills, as well as credits from the State of Ohio that offset the homeowner’s cost of the levies. Please note that the levies are unaffected by the 2018 Property Reappraisal. **HHS Levy Fund revenue totaled \$224.3 million in 2020: \$118.9 million from the 4.8 mill levy and \$105.4 from the 3.9 mill levy.** The remainder of the revenue was from the 1<sup>st</sup> half Homestead Credit of \$8.1 million.

	2020 Budget	2020 Actual	Variance from Budget	% Variance
Total Revenue	\$244,158,184	\$235,411,228	-\$8,746,956	-3.6%

### **Subsidy Discussion**

**Subsidies totaled \$229 million in 2020**, which is \$21.6 million or 8.6% less than budget. There were no variances in subsidy payments provided to the Alcohol, Drug Addiction and Mental Health Services Board \$40.4 million and MetroHealth \$32.5 million. The \$21.6 million budget variance is in subsidy transfers to the other Health and Human Services funds (such as Public Assistance, Children’s Services and Child Support) which for 2020 total \$196.8 million or 86% of HHS Levy expenditures. The surplus is primarily due to the transfer of \$9.7 million in eligible expenditures to the CARES Act fund, \$2.6 million from the furlough, vacancies and reduced spending in contracts due to the COVID-19 pandemic. At year-end, there were encumbrance balances of approximately \$38.7 million that will carry in to 2021 for purchase or liquidation. Since last year, this carryover balance increased by almost \$3 million.

	2020 Current Budget	2020 Actual	Variance from Budget	% Variance
Total Subsidies	\$250,666,847	\$229,026,580	\$21,640,267	8.6%

Major differences between budget and actual include:

#### **Juvenile Court – \$5.8 million surplus**

Many factors contributed to this surplus, reducing the need of HHS levy subsidy. The department experienced a surplus in personnel costs of \$1.6 million driven mostly by the reallocation of personnel costs to reclaim as well as vacancies and the transfer of \$376,819 in eligible personnel expenses to the CARES Act fund. Another contributing factor was the reduced spending in the Guardian ad Litem (GALs) as a result of the new intervention center usage, delayed rate increases, board and care placements and lower detention center medical costs.

#### **HHS Administration – \$2.3 million surplus**

Several factors contributed to this surplus, eliminating the need of HHS levy subsidy. The department experienced a surplus in personnel costs of \$1.8 million driven mostly by vacancies. Additionally, we transferred \$168,169 in eligible personnel expenditures to the CARES Act fund and saved \$174,112 from the furlough. Another contributing factor was the reduced spending in contracts due to the COVID-19 pandemic, particularly in the Skill-Up program.

#### **Office of Child Support Services – \$4.5 million surplus**

Several factors contributed to this surplus, reducing the need of HHS levy subsidy. The department experienced a surplus in personnel costs of \$1.3 million driven primarily by the transfer of \$1,178,420 in eligible personnel expenditures to the CARES Act fund, furloughs savings of \$361,354 and vacancies. Another contributing factor was the reduced spending in other expenditures due to the COVID-19 pandemic.

**Department of Senior and Adult Services – \$1.7 million surplus**

Several factors contributed to this surplus, reducing the need of HHS levy subsidy. The department experienced a surplus in personnel costs of \$1.6 million driven primarily by the transfer of \$1,226,580 in eligible personnel expenditures to the CARES Act fund, \$25,554 in savings from the furlough and vacancies. Another contributing factor was the reduced spending in contracts due to the COVID-19 pandemic.

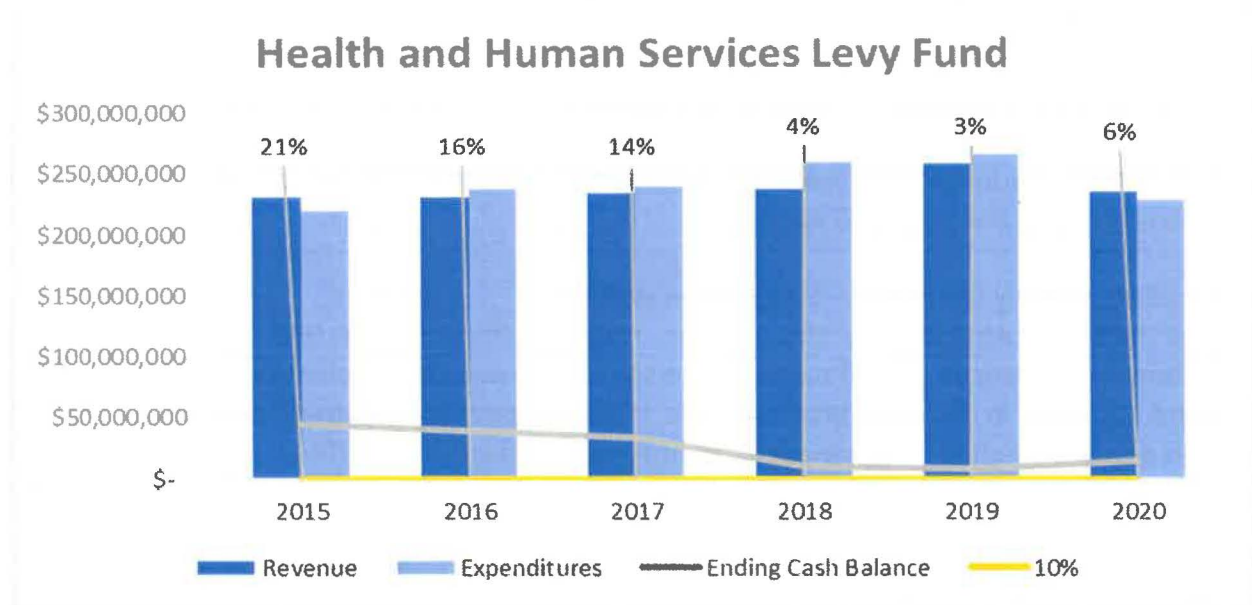
**HHS - Office of Early Childhood – \$2.9 million surplus**

Several factors contributed to this surplus, reducing the need of HHS levy subsidy. The department experienced a small surplus in personnel services, but much of this surplus is due to reduced spending in the UPK program. This reduced spending resulted from the closure of schools and limited child care availability as order by the Governor's Office.

**Ending Cash Balance**

The year-end cash balance in the Health and Human Services Levy Funds totaled \$14.4 million, which is 6.3% of total expenditures. The County is **not** in compliance with **Section 707.01** of the County Code, which mandates a minimum balance equal to 10% of total expenditures. Again, this ending balance was impacted by the second half Homestead Credit of \$8.1 million which did not post until 2021, CARES Act fund transfers totaling \$9.7 million and furlough savings of \$2.9 million. It is important to note: without the CARES Act transfer and the furlough savings, the ending cash balance would have totaled only \$1.8 million or 0.7% of total expenditures.

HHS Levy Fund	2020 Budget	2020 Actual	Variance from Budget	2021 Budget
Beginning Cash Balance	\$8,059,498	\$8,059,498	\$0	\$20,810,027
Operating Revenue	\$244,158,184	\$235,411,228	-\$8,746,956	\$287,349,501
Total Subsidies	\$250,666,847	\$229,026,580	\$21,640,267	\$278,479,495
Ending Cash Balance	\$1,550,835	\$14,444,146	\$12,893,311	\$29,680,033
% Balance to Expenditures	0.6%	6.3%		10.7%



**All Funds**

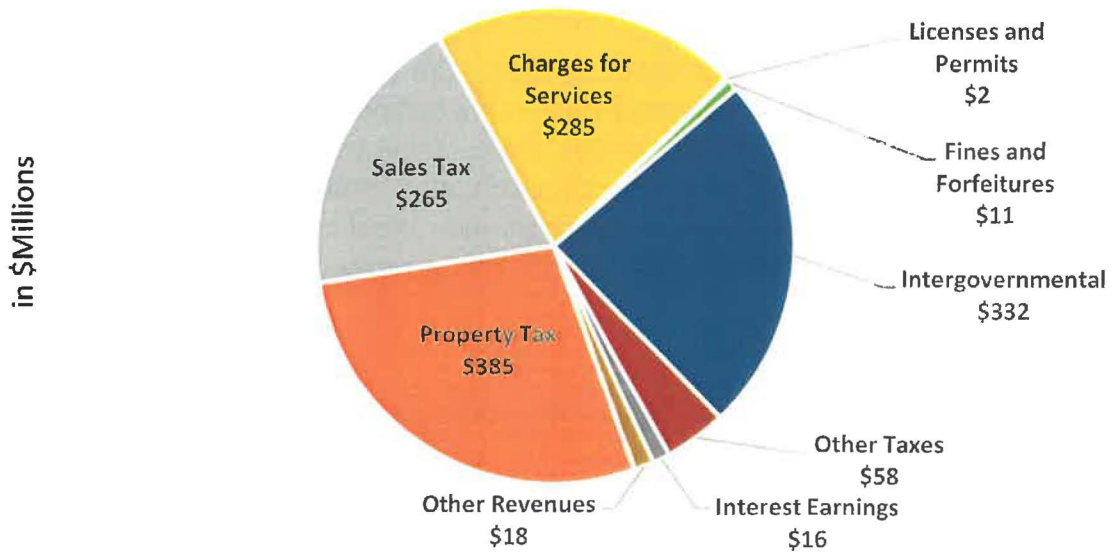
The All-Funds budget captures the financial activity of the County’s General Fund, HHS Levy Funds, and the special revenue funds, including grants and capital projects. Special Revenue Funds are restricted in use by **ORC §5705.10(D)** and other regulations and some of them, such as the Delinquent Real Estate Tax Collection (DTAC) Funds also have Code requirements on minimum cash balances. Compliance to the law for the special revenue funds is monitored by the agencies that manage the funds, as well as the County Fiscal Office.

**Revenue Discussion**

All Funds revenue totaled \$1.3 billion in 2020, which was about \$113.1 million 7.8% less than budget.

	2020 Total Budget	2020 Actual	Variance from Budget	% Variance
Total Revenue	\$1,452,813,613	\$1,339,666,528	-\$113,147,085	-7.8%

2020 All Funds Revenue



Major differences between budget and actual include:

**General Fund – Deficit \$21.5 million** – please see Revenue Discussion on pages 3 through 6.

**HHS Levy Fund – Deficit \$8.7 million**  
Please see Revenue Discussion on page 11.

**Board of Developmental Disabilities – Deficit \$2.8 million**  
The budget was adopted by Council prior to the Board’s adoption of the 2020 Budget. Intergovernmental revenue was budgeted higher than what was expected, notably from Medicaid.

**Public Assistance – Deficit \$34.1 million**  
Reduced federal and state reimbursements due to lower than anticipated spending, vacancies, CARES Act transfers and furlough.

**Health Insurance Fund – Deficit \$25.5 million**  
The original revenue estimate did not include the health insurance premium holiday that was applied to the departmental budgets. In addition, medical claims activity was lower in 2020. Both of these items resulted in a deficit of \$18 million. The remaining \$5.8 million deficit resulted from the Board of Developmental Disabilities closure of satellite sites. The 2020 budget was developed before these satellite sites were closed.

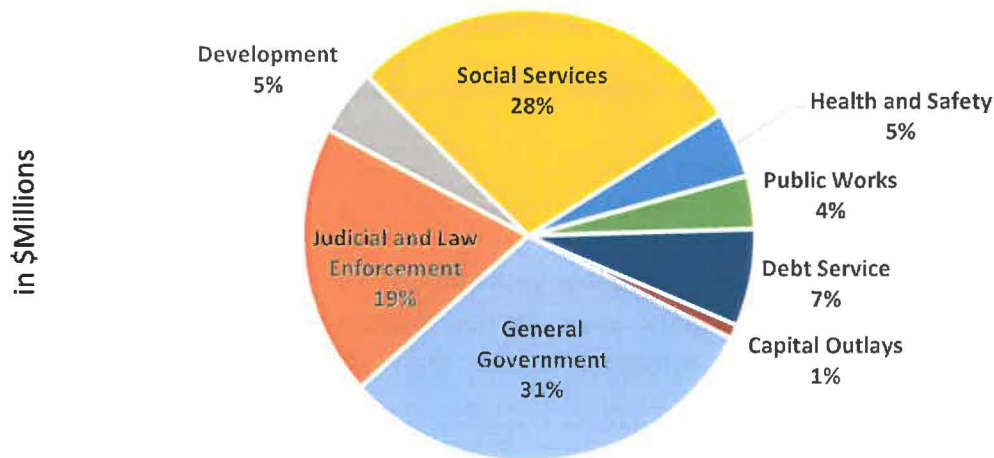
**Capital Projects – Surplus \$1.1 million**  
The original budget for the Facilities Capital Project is \$6,800,000, and the total Revenues received was \$7,928,766 leaving a variance of \$1,128,766. The variance includes revenue in the

amount of \$728,766 from the FAA for reimbursements for Airport Capital Projects completed in 2019 but the reimbursements were not received until 2020. This variance also includes an additional cash transfer in the amount of \$400,000 from the County Prosecutors for their Internet Crimes Against Children (ICAC) Project.

**All Funds expenditures totaled \$1.2 billion in 2020.** The overall surplus is \$346.6 million or 22.6% of budget. At year-end, there were encumbrance balances of approximately \$121 million that will carry in to 2021 for purchase or liquidation. Since last year, this carryover balance decreased by \$21 million. The significant items contributing to this surplus are in Public Works, Development Disabilities, Development, Hospitalization, Public Safety and Justice Services, Health and Human Services, Juvenile Court, Sheriff and Prosecutor.

	2020 Budget	2020 Actual	Variance from Budget	% Variance
Operating Expenditures	\$1,534,348,428	\$1,187,735,859	346,612,559	22.6%

**2020 All Funds Expenditures by Program**



This differences between budget and actual include:

**Public Works/Sanitary Sewer Funds – Surplus \$21.4 million**

The Sanitary Engineer pays expenses for multiple sanitary sewer districts out of its Sanitary Sewer operating account and then receives reimbursement revenues from municipalities at the end of the year. The budget includes additional appropriation for contingencies and emergency repairs which were not needed in full, resulting in a surplus.

**Public Works/County Engineer – Surplus \$36.8 million**

Public Works funds its road & bridge projects (zone 2270) through a combination of local Road & Bridge funds (includes the County Engineer Administration fund, the \$5 License Tax Fund, the



\$7.50 License Tax Capital Improvement Fund, and the newly established additional \$5 Capital Improvement fund.), and projects funded outside the main operating budget through ODOT and OPWC. As projects are completed and reconciled, cash transfers and expense allocations are posted to accommodate each fund's share of the project cost. This results in expenditure fluctuations from year to year in the County Road & Bridge funds, and the budget generally has a large surplus because projects tend to take multiple years to complete.

**Public Works/Facilities– Surplus \$5.5 million**

The surplus is in several internal service funds including approximately \$2.9 million (53.3%) in custodial services, \$635,774 (11.5%) in the mailroom, \$1,284,780 (23.4%) in the maintenance garage due to consolidated operations, \$673,260 (12.1%) in the print shop.

**Board of Developmental Disabilities – Surplus \$29.6 million.**

The majority of this surplus is due to lower than expected professional services and client services resulting from operations being curtailed due to the pandemic such as Adult Activity Centers being closed and lack of transportation for day services, employment, and activities. Additionally, the transition of privatizing services reduced the requirement to purchase equipment and supplies for the Adult Activity Centers not to mention their respective closure due to COVID-19.

**Development – Surplus \$5.0 million**

Approximately 86.6% of this surplus is due to lack of activity resulting from the pandemic in the three development funds including Economic Development Fund (aka Job Creation/Western Reserve Fund) 17.5%, the Community Development Fund (aka Casino Tax Revenue Fund) 14.9% and the Property Demolition Fund 54.1% of the variance. The remainder of the surplus \$290,014 was in personnel costs which resulted primarily from \$84,605 in eligible personnel expenditures that were transferred to the CARES act and \$61,421 in furlough savings.

**Human Resources – Surplus \$49.1 million**

The Hospitalization Self Insurance budget ended the year with a \$16 million surplus, mostly due to \$11.5 million of appropriation added to allow for the full contract requirements for the year; in future the excess budget will be reduced at yearend. The variance also reflects lower costs from medical claims than the originally estimated, although expenditures are higher than 2019 actuals. The budget for the Cuyahoga Developmental Disabilities' Board plans ended the year with a surplus of \$11.5 million as the Board has lower staffing with the closing of satellite sites. Another savings of \$5.0 million is due to a credit from the Bureau of Workers' Compensation. Also contributing to the surplus is \$473,242 in personnel costs. Approximately \$66,680 of eligible personnel expenditures were transferred to the CARES Act and the furlough saved \$110,333.

**Public Safety and Justice Services – Surplus \$2.2 million**

Approximately 45% of the variance is due to personnel surplus with 10.7% of the variance due to vacancies and the remainder a combination of furloughs saving \$109,341 and flex benefit holiday. Just over 20.6% of the surplus is attributable to eligible personnel expenditures \$420,869 that were transferred to the CARES Act fund.

**Health & Human Services – Surplus \$40.9 million**

This surplus includes the divisions of HHS Administration, Children & Family Services, Job & Family Service, Senior and Adult, and Child Support, Office of Invest in Children, Family & Children First Council, Homeless Services, Fatherhood Initiative and Re-Entry.

**Juvenile Court – Surplus of \$19.2 million**

Approximately 50% of this surplus is in personnel with the majority in the detention center division due to CARES Act transfers of \$6,525,674. The court did not participate in the furlough program. The remaining surplus is due to professional services 19.4% from reduced youth placement costs due to COVID-19 restrictions and in other expenses 26%.

**Sheriff – Surplus \$92.7 million**

Approximately \$66 million or 71% of the surplus is experienced in the Jail Operations divisions while \$18.7 million or 20% was experienced in the Law Enforcement division. The CARES Act provided emergency funding to corrections systems for costs resulting from COVID-19. These costs included personal protective equipment, improved sanitation, health cares, social distancing measures, telework provisions, and personnel expenses. We transferred \$75.6 million in Sheriff's Jail Operations and Law Enforcement expenses CARES Act fund (\$66 million in Personnel and \$10 million in Non-Payroll Expenses). The original budget also included additional funding to hire additional deputies and for full staffing of corrections officers but there were vacancies during the year. The Sheriff experienced vacancies in both deputies and corrections officers which account for the remainder of the budget variance.

**Prosecutor – Surplus \$6.2 million**

Several factors contributed to this surplus. We transferred \$0.5 million in eligible Personnel expenses to the CARES Act fund. The furlough saved approximately \$0.8 million. The Prosecutor also experienced personnel savings due to vacancies, the postponement of budget parity increases, which together total \$1.8 million. Also, the 2020 budget for outside counsel was increased by \$1.5 million but the actual expenditures increased only \$200,000, leaving a variance of \$1.3 million in professional services.

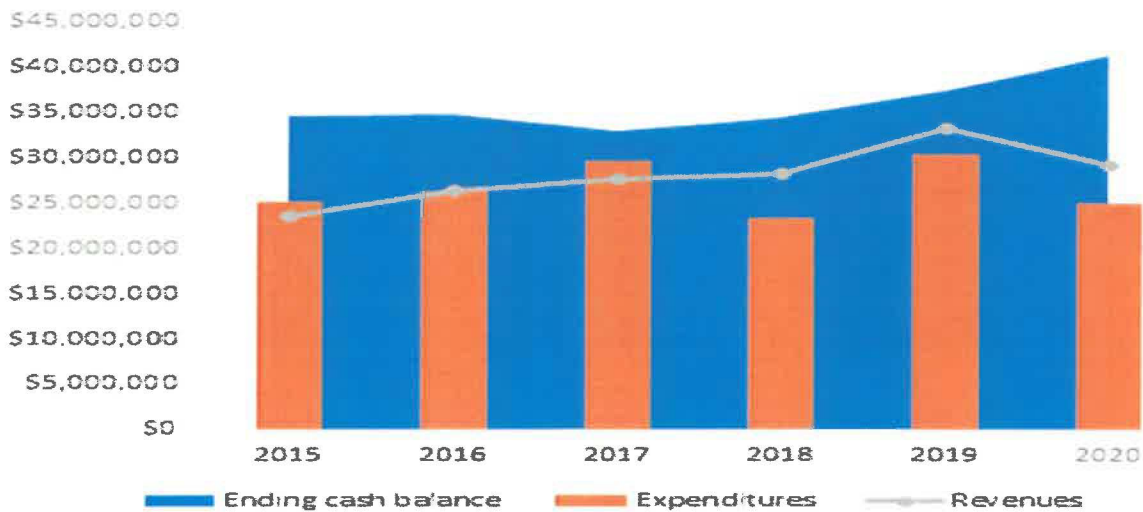
**Ending Cash Balances**

There is no statutory requirement related to the cash balance on an All-Funds basis. There are several funds whose ending cash balance warrant discussion.

**Capital Projects** – At the end of 2020, there were 59 active projects with total appropriations of \$91,536,485. Of those appropriations, \$68,793,011 were expended and \$10,454,108 is currently encumbered for payments, leaving an ending cash balance of \$12,289,366. During 2020, 10 projects were set up totaling \$1,500,000.

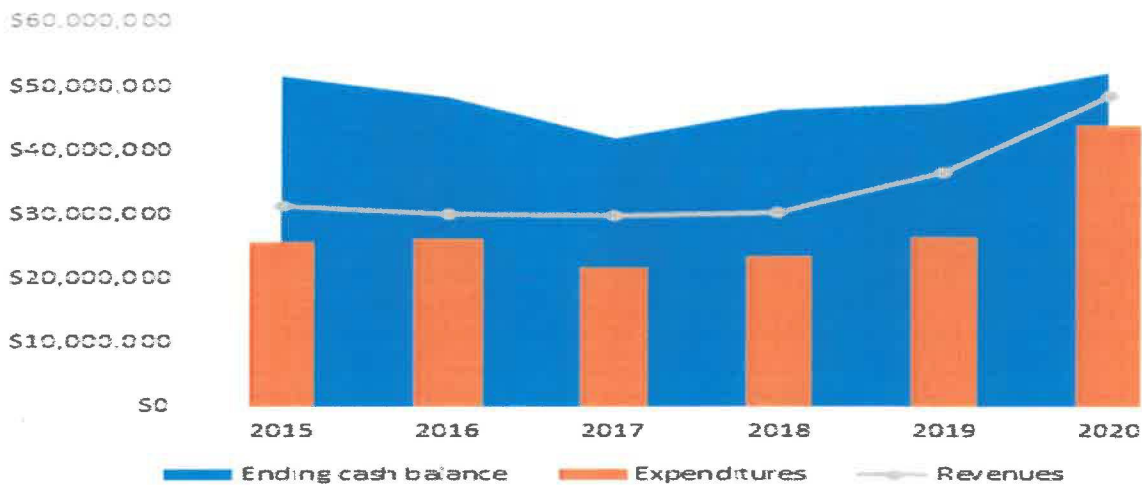
**Sanitary Sewer** – At year end, the balance in the Sanitary Sewer Fund (2270) totaled \$41 million, which is 165% of expenditures.

### Sanitary Sewer Fund (5715)

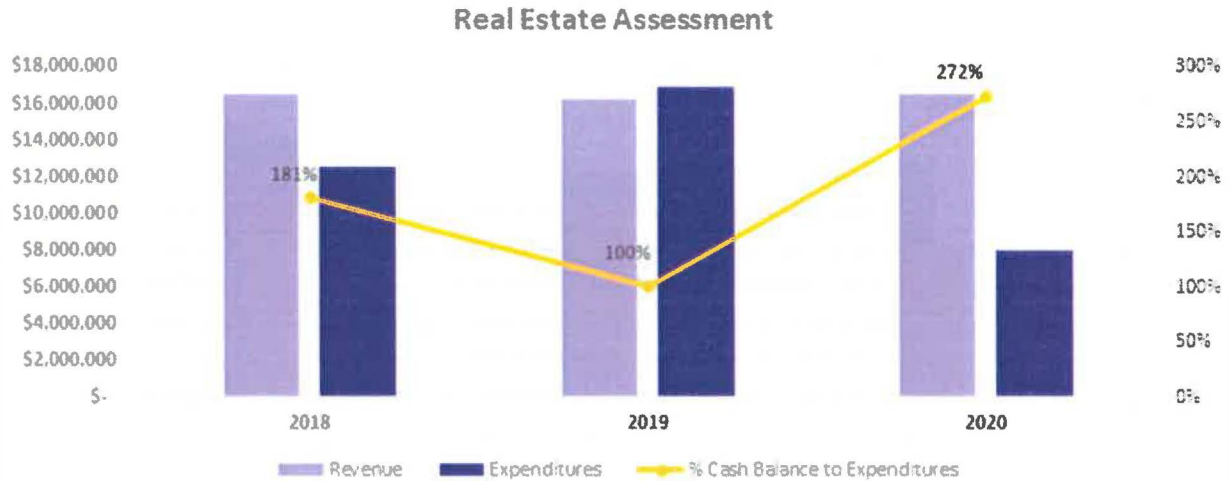


**Road & Bridge** – At year end, the cash balance totaled \$52 million, which was 119% of expenditures. Expenditures and revenues include cash transfers between projects and can vary greatly from year to year. The fund includes the \$7.50 and \$5 fees, and effective January 2019, also includes an additional \$5 fee authorized by H.B. 26 and County Ordinance O2017-0003.

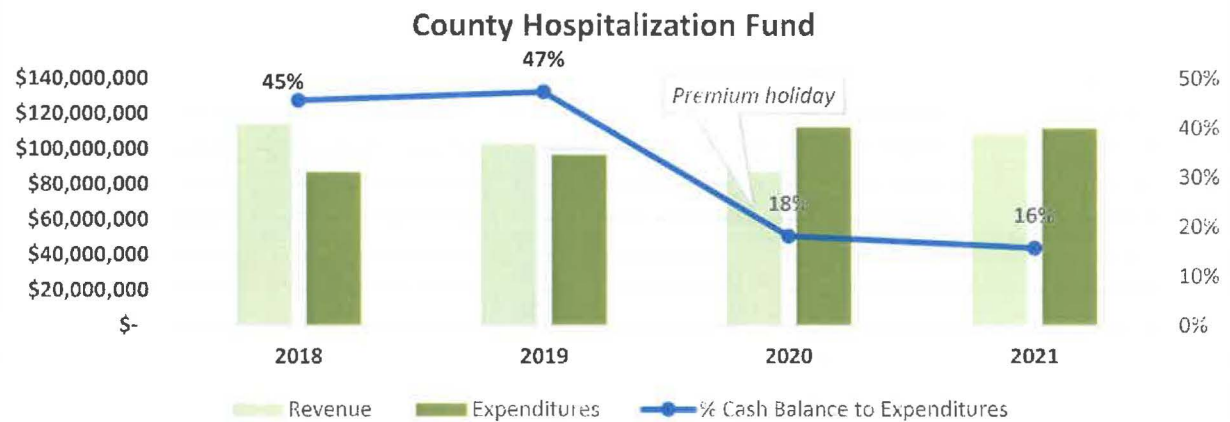
### Road & Bridge Funds (2270)



**Real Estate Assessment** – The Real Estate Assessment Fund generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. Total revenue in 2020 was \$16,489,940 while total expense was \$7,987,160. The cash balance in the fund at the end of 2020 was \$21,756,804.

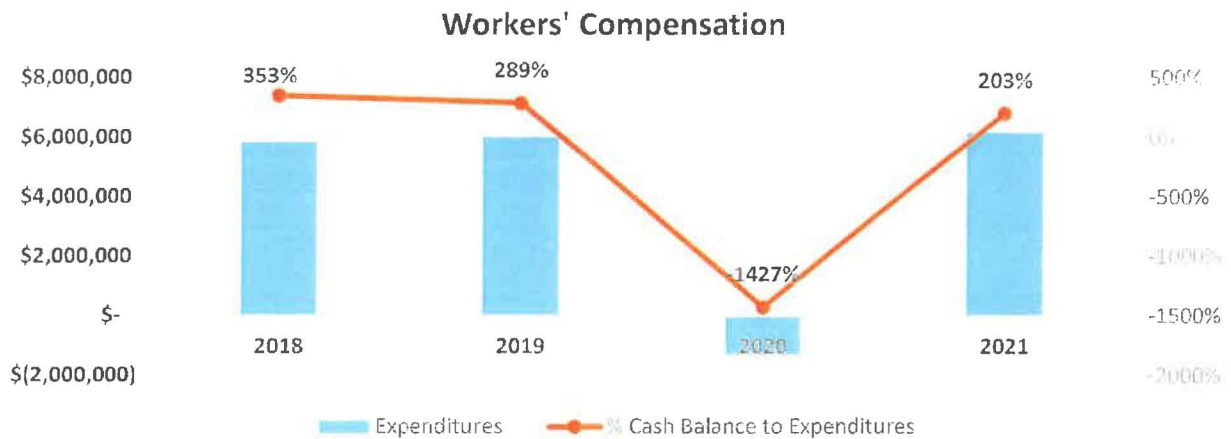


**County Hospitalization Fund** – This fund, which captures the activity associated with the County’s health insurance program, ended the year with a yet unreconciled **cash balance of \$20 million, which is 18% of total expenditures**. This cash balance exceeds the minimum reserve required by Ohio Revised Code §9.833 to cover incurred but not reported (IBNR) payments the following year. The estimate provided to OBM totaled \$7.16 million for 2019, which has been comparable over the last 3 years.



Revenue for the fund comes primarily from employer and employee contributions to the premiums. The original estimated revenue was \$105 million compared to actual revenue of \$87 million brought in. The expenditure budgets included a four pay health insurance premium “holiday” during which departments were not charged. The purpose of the premium holiday was to save money for the departments and to draw down cash from the fund reserve which was approximately 49% of the expenditure level. That level far exceeds any potential emergency payout, especially as the County maintains stop-loss insurance for large claims. Although the expenditure budget reflected the premium holiday, the original revenue estimate did not. The 2020 expenditures included a payment of \$12.8 million to MetroHealth to compensate the hospital for a loss of services to County employees in 2020 that resulted from the COVID pandemic. That payment was not included in the original budget.

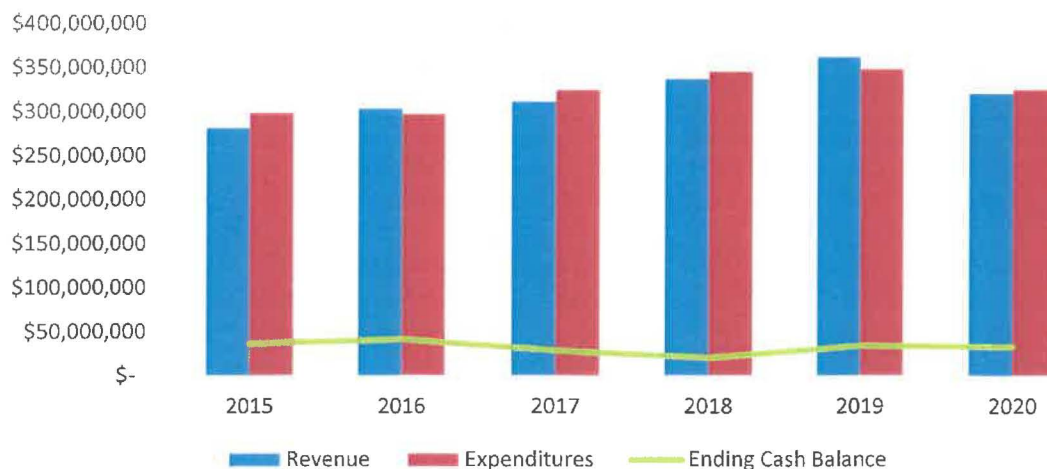
**Workers' Compensation** – This fund captures the Bureau of Workers' compensation premium and claims costs of the County's Workers' Compensation program. Generally, revenue derives from charges to departmental budgets based on a combination of claims costs and risk. In 2016, the County Fiscal Office suspended the charges because the cash balance in this fund was well above what was required and generating additional revenue was unnecessary. At the close of 2019, the Fund had an **ending cash balance of nearly \$17 million**, which is over \$6 million higher than needed based on the actuary report received in May 2019. In 2020 the County received a sizable refund from the State, resulting in a net credit of \$1.3 million. As this credit actually increased the cash balance of the fund from \$17.4 million at the end of 2019 to \$18.7 million at 2020 year-end. For 2021 the departmental budgets include an estimated charge to recover the \$6.2 million operating costs of the Workers' Compensation program.



**Public Assistance Funds**

The ending cash balance in the combined Public Assistance Funds, Childrens Services, Child Support Enforcement and Human Services, totaled **\$33.1 million**. This cash can be used to offset future Health and Human Services Department subsidies which would result in a higher ending cash balance in the HHS Levy Fund and potentially restoring compliance with County Code §707.01.

Public Assistance Fund - 5 year History



**Economic Development**

The 2020 ending cash balance of \$35.9 million consists primarily to the Economic Development Fund (aka Western Reserve/Job Creation Fund) with a balance of \$31.2 million (86.9%), the Property Demolition Fund with a balance of \$3.1 million (8.6%) and the Economic Brownfield Revolving Loan Fund with a balance of \$88,912 (0.3%). Encumbrances against these funds total \$23.0 million (64.0%) for projects in process resulting in unrestricted cash balance of \$13.0 million.

**Staffing**

Staffing levels in the County are reported in FTEs: Generally, 2,080 annual hours equates to one FTE. The relationship between FTEs and employees varies by agency/department – those that have higher rates of overtime worked will have an FTE count that exceeds the employee count. Conversely, areas that have many part-time or seasonal staff may have an FTE county that is lower than the number of employees on payroll.

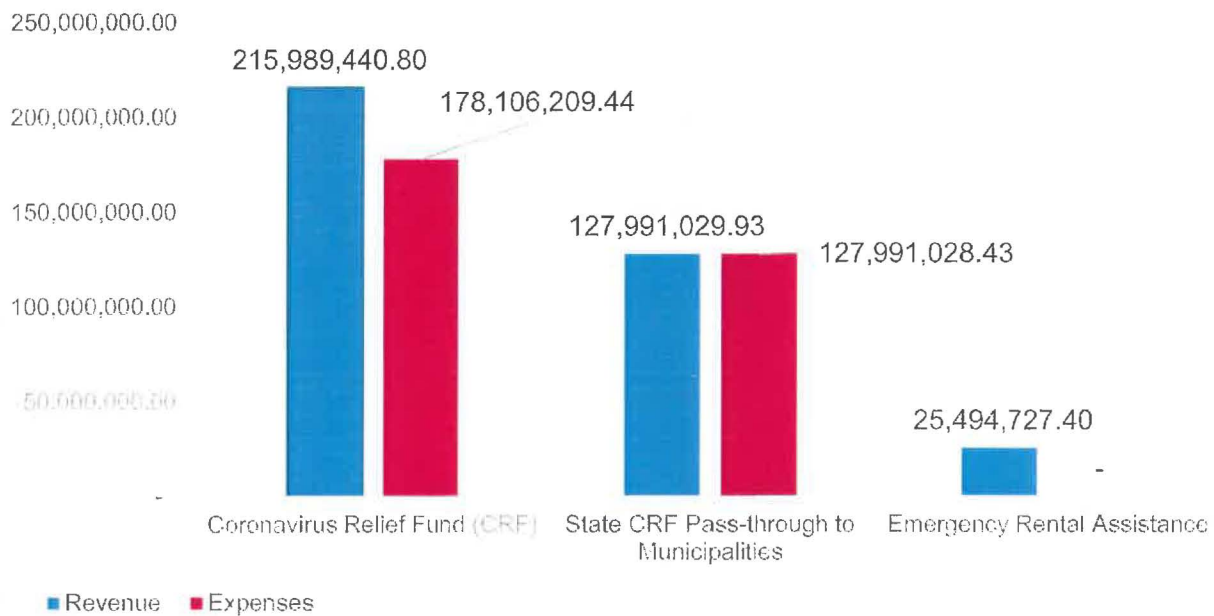
FTEs totaled 7,240 in 2020. This is 542 FTEs or 7% less than 2019 levels. Staffing was lower across the County because of the hiring freeze, but the most significant decreases occurred in the following departments:

- Public Works-27
- Sheriff’s Office-52
- Department of Health and Human Services-95
- Prosecutor-14
- Juvenile Court-23
- BODD-307



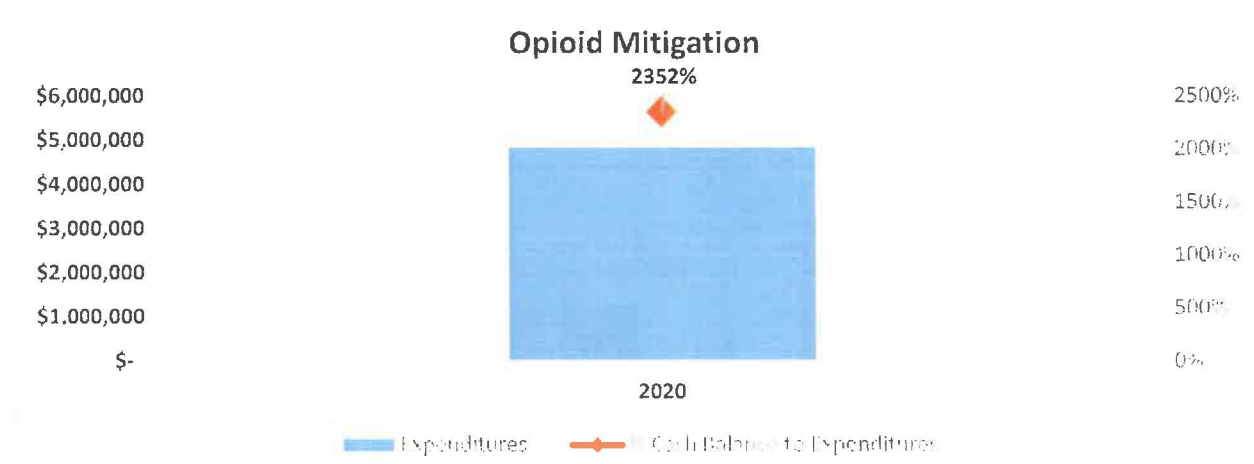
## Other Special Revenue

### Coronavirus Aid, Relief, and Economic Security Act (CARES Act)



- On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security Act (CARES Act). As part of this law, Cuyahoga County received **\$215,510,539.80 in direct Coronavirus Relief Fund (CRF) funding** from the United States Treasury to assist with navigating the impact of the COVID-19 pandemic. Including accrued interest, CRF revenue totaled \$215,989,440.80 as of December 31, 2020. Of that total, \$178,106,209.44 was spent in 2020, leaving a cash balance of \$37,883,231.36. CRF dollars were originally to be expended by December 30, 2020, but the federal government granted an extension through December 31, 2021.
- In addition to direct CRF funding, Cuyahoga County was responsible for passing-through CRF funds from the State of Ohio to local municipalities on behalf of the state. This is akin to Cuyahoga County passing through Local Government Fund dollars from the state to local municipalities. During 2020, Cuyahoga County received **\$127,991,029.93 in revenue and distributed \$127,991,028.43 to municipalities** over four different distributions: \$55,596,924.90 in June, \$27,799,95.23 in August, \$44,500,648.93 in October, and \$94,992.30 in December. The cash balance of \$1.50 will be returned to the State of Ohio.
- In January 2021, Cuyahoga County received a distribution of **\$25,494,757.40 as part of a special Emergency Rental Assistance program** approved as part of the Consolidated Appropriations Act of 2021, otherwise known as the second COVID-19 stimulus bill. These funds are intended to assist households that are unable to pay rent and utilities due to the COVID-19 pandemic.

Opioid Mitigation Plan



The Opioid Mitigation programs invest settlement money in programs that work directly toward prevention, treatment, and recovery related to the epidemic. **The County received \$22 million in 2019 and another \$96 million in 2020.** In Phase One, funds were appropriated for the ADAMHS Board, Department of Children and Family Services, Prosecutor, Common Pleas, Medical Examiner, MetroHealth hospital, and Public Works in 2020. For 2020, appropriations totaled \$30 million but with start-up and COVID-19 pandemic-related challenges, the actual expenditures were only \$4.8 million. In 2021 the County will see a ramp up of activity with the creation of the diversion center and additional treatment programs.



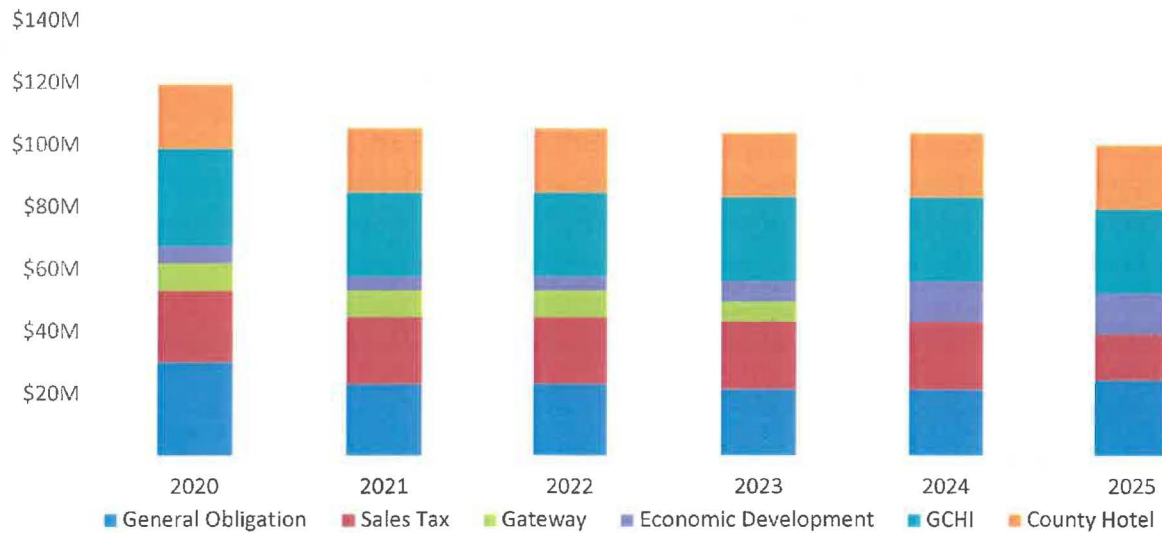
### Cuyahoga County Outstanding Debt

As of January 1, 2021, Cuyahoga County has twenty-five outstanding debt issues comprising \$1.26 billion in principal and interest due over the next twenty-four years. Issued debt is categorized into five areas, General Obligation, Sales Tax Revenue, Non-Tax Revenue, Certificates of Participation, and Excise Tax Revenue.

#### Outstanding Principal and Interest



#### Debt Service - Total Amount Due



**General Obligation Debt**

The County has outstanding five General Obligation Bond issues with \$361 million in outstanding principal and interest as of January 1, 2021. Bonds were issued for a variety of capital repairs and upgrades at County facilities, and also to refund previous debt for savings and consolidation. General obligation bonds are primarily funded with inside property tax millage, currently set at 0.45 mills.

**General Obligation Refunding Bonds Series 2005 – \$73,970,000**

Outstanding Principal and Interest

2020: \$7,917,000

Matured – December 1, 2020

Annual Debt Service Payment and Sources

2020: \$7,917,000

Bonds were issued to advance refund outstanding General Obligation Bonds Series 1995, and partially refund General Obligation Bonds Series 2000, with the remainder redeemed in 2010. The refunded bonds were issued for capital improvements to County facilities including the jail. The present value savings at the time of refunding was \$3.1 million. Bonds matured in 2020.

**Various Purpose General Obligation Series Bonds 2009B – \$86,695,000**

Outstanding Principal and Interest

2020: \$140,809,535

2021: \$135,620,719

Maturity – December 1, 2034

Annual Debt Service Payment and Sources

2020: \$5,188,816 (\$1,910,098 Federal interest subsidy)

2021: \$5,178,784 (\$1,911,348 Federal interest subsidy)

Bonds were issued for County facilities, including \$29.6 million for improvements to the jail and \$56.4 million to County offices. The 2009B bonds were designated Build America Bonds and Recovery Zone Bonds. With that designation the issued bonds receive interest payment subsidies from the United States Department of the Treasury. The interest subsidy is equal to 35% of interest paid on \$43,970,000 in Build America Bonds, and 45% of the interest paid on \$42,725,000 in Recovery Zone Economic Development Bonds. The interest subsidy is subject to annual sequestration by Congress as part of the Federal Government Budget.

**General Obligation Capital Improvement and Refunding Bonds Series 2012A – \$84,005,000**

Outstanding Principal and Interest

2020: \$93,908,500

Refunded – October 14, 2020

Annual Debt Service Payment and Sources

2020: \$9,152,350 (Sewer special assessments and Village of Highland Hills)

Bonds were issued for new projects and to refund at lower cost outstanding consolidated General Obligation Bonds Series 2004. New projects included renovating and furnishing County facilities, renovating the County Jail, communications equipment for the Sheriff's Department. In addition

to those projects \$880,000 was issued for installing wind turbines at the County Fairgrounds, and \$847,000 to resurfacing and improving the County Airport runway and taxiways. Refunded bonds include General Obligation Tax-Exempt Series 2004A originally issued for improvements to County buildings offices, and Series 2004B, renovations at the County Jail, Series 2004D-G originally issued for County sewer and waterline improvements to Orange Village, Olmsted Township, and Chagrin Township. In addition, Highland Hills Community Center Bonds were refunded by the 2012A Series issuance. Sewer property tax special assessments and the Village of Highland Hills pay debt service their respective refunded bonds. Bonds were refunded in October 2020 by General Obligation Series 2020B.

**General Obligation Capital Improvement and Refunding Bonds Series 2012B – \$9,835,000**

Outstanding Principal and Interest

**2020:** \$4,971,928

Refunded – October 14, 2020

Annual Debt Service Payment and Sources

**2020:** \$1,104,748

Bonds were issued to refund General Obligation Bonds Taxable Series 2004A originally issued for County buildings and facilities. Bonds were refunded in October 2020 by General Obligation Series 2020B.

**General Obligation Capital Improvement Refunding Bonds Series 2019A – \$39,500,000**

Outstanding Principal and Interest

**2020:** \$54,846,048

**2021:** \$53,282,050

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

**2020:** \$1,563,998 (Cigarette and alcohol excise tax revenue)

**2021:** \$1,755,350 (Cigarette and alcohol excise tax revenue)

Bonds were issued to refunding outstanding Cigarette and Alcohol Excise Tax Bonds Series 2015. Bonds are paid with excise tax revenues with the General Fund being a guarantee.

**General Obligation Capital Improvement and New Money Bonds Series 2019B – \$37,100,000**

Outstanding Principal and Interest

**2020:** \$40,529,379

**2021:** \$35,344,181

Maturity – December 1, 2035

Annual Debt Service Payment and Sources

**2020:** \$5,185,198 (Cigarette and alcohol excise tax revenue)

**2021:** \$5,150,316 (Cigarette and alcohol excise tax revenue)

Bonds were issued to provide new capital funds for repairs and upgrades to the Rocket Mortgage Fieldhouse. Bonds are paid with excise tax revenues with the General Fund being a guarantee.

**General Obligation Refunding Bonds Series 2020A – \$56,345,000**

Outstanding Principal and Interest

2020: \$0

2021: \$72,843,966

Maturity – December 1, 2037

Annual Debt Service Payment and Sources

2020: \$0

2021: \$8,143,216 (Sewer special assessments and Village of Highland Hills)

Bonds were issued to refund General Obligation Capital Improvement Series 2012A. Refunded bonds were originally issued for new projects and to refund at lower cost outstanding consolidated General Obligation Bonds Series 2004. New projects included renovating and furnishing County facilities, renovating the County Jail, communications equipment for the Sheriff's Department. In addition to those projects \$880,000 was issued for installing wind turbines at the County Fairgrounds, and \$847,000 to resurfacing and improving the County Airport runway and taxiways. Refunded bonds include General Obligation Tax-Exempt Series 2004A originally issued for improvements to County buildings offices, and Series 2004B, renovations at the County Jail, Series 2004D-G originally issued for County sewer and waterline improvements to Orange Village, Olmsted Township, and Chagrin Falls Township. In addition, Highland Hills Community Center Bonds were refunded by the 2012A Series issuance. Sewer property tax special assessments and the Village of Highland Hills pay debt service their respective refunded bonds. Bonds were refunded in October 2020 by General Obligation Series 2020 with lifetime savings of \$12 million.

**General Obligation Refunding Bonds Series 2020B – \$52,720,000**

Outstanding Principal and Interest

2020: \$0

2021: \$63,960,073

Maturity – December 1, 2035

Annual Debt Service Payment and Sources

2020: \$0

2021: \$2,902,121

Bonds were issued to refund General Obligation Bonds Refunding Bonds Series 2012B originally issued for County buildings and facilities. Bonds were refunded in October 2020 by General Obligation Series 2020B with lifetime savings of \$149 thousand.

**Sales Tax Revenue Debt**

The County has six outstanding Sales Tax Revenue Bond issues with \$333 million in outstanding principal and interest as of January 1, 2021. Bonds were issued for various purposes including capital needs at County facilities, Countywide enterprise resource planning system, renovations at the County owned Huntington Garage, and renovation of Quicken Loans Arena. Debt service for the sales tax bonds is withheld by the bond trustee following a set monthly schedule ahead of payment to bondholders, for this reason withheld amounts exceed debt service when compared annually.

**Various Purpose Sales Tax Revenue Bonds Series 2014 – \$137,890,000**

Outstanding Principal and Interest

**2020:** \$204,388,375**2021:** \$125,248,731

Maturity – December 1, 2018

Annual Debt Service Payment and Sources

**2020:** \$11,941,394 (Sewer special assessments)**2021:** \$9,820,394

Bonds were issued to reimburse and pay for capital upgrades at County buildings and offices, in addition to refunding outstanding General Obligation bonds. The refunded bonds include \$36.2 million in General Obligation Bonds Series 2009A maturing after 2019, and \$2.7 million for General Obligation Sewer Bonds Series 2000 and Series 2005. Sewer bonds were issued for improvements in the Village of Orange and Olmsted Township, special assessments levied on the improved parcels pays debt service on the refunded portion. General Obligation bonds issued in 2020 reduced debt service to maturity by \$67.2 million.

**Sales Tax Revenue Bonds Series 2015 (Public Square) – \$9,180,000**

Outstanding Principal and Interest

**2020:** \$10,599,625**2021:** \$9,844,294

Maturity – December 1, 2033

Annual Debt Service Payment and Sources

**2020:** \$755,331 (Tax increment financing)**2021:** \$755,631 (Tax increment financing)

Bonds were issued for improvements to Public Square in downtown Cleveland and to refund Port Authority Bonds Series 2010A. Debt service is paid by tax increment financing on the Higbee Building which houses the JACK Casino. With the Port Authority Bond refunding, current account balances were transferred to the Public Improvement Fund to finance future capital repairs and upgrades at Public Square at the request of the City of Cleveland.

**Sales Tax Revenue Bonds Series 2016 (Huntington Park Garage) – \$21,030,000**

Outstanding Principal and Interest

**2020:** \$27,252,750**2021:** \$25,734,138

Maturity – January 1, 2037

Annual Debt Service Payment and Sources

**2020:** \$1,518,613 (Garage revenues)**2021:** \$1,519,213 (Garage revenues)

Bonds were issued to renovate the County owned and operated Huntington Park Garage. Debt service is withheld from sales tax revenues which is reimbursed to the General Fund with garage revenues.

**Sales Tax Revenue Bonds Series 2017A (Quicken Loans Arena) – \$35,000,000**

## Outstanding Principal and Interest

2020: \$46,847,700

2021: \$44,737,075

Maturity – January 1, 2035

## Annual Debt Service Payment and Sources

2020: \$2,110,625 (County General Fund and Destination Cleveland contribution)

2021: \$2,785,563 (County General Fund and Destination Cleveland contribution)

Bonds were issued for renovation of Quicken Loans Arena. The County contributes \$1.45 - 1.5 million annually from the General Fund, and Destination Cleveland will contribute \$44 million over 17 years. These annually fixed payment amounts ensure sufficient reserves for Series 2017B.

**Sales Tax Revenue Bonds Series 2017B (Quicken Loans Arena) – \$35,320,000**

## Outstanding Principal and Interest

2020: \$49,101,717

2021: \$47,896,545

Maturity – January 1, 2035

## Annual Debt Service Payment and Sources

2020: \$1,205,172 (Playoff admissions taxes)

2021: \$1,205,172 (Playoff admissions taxes)

Bonds were issued for renovation of Quicken Loans Arena. The County contributes Cavaliers Playoff admissions taxes received under agreement with the City of Cleveland and the Cleveland Cavaliers, in addition to incremental sales tax generated above \$250,000 annually at the arena. Following Gateway Economic Development Bonds Series 1992 and Series 2010C maturity the City of Cleveland will contribute all Cavaliers admissions tax collections. Until that period there are projected shortfalls in available revenues to fund debt service, established and maintained reserves will be utilized.

**Sales Tax Revenue Bonds Series 2017C (Quicken Loans Arena) – \$70,635,000**

## Outstanding Principal and Interest

2020: \$84,615,025

2021: \$79,155,524

Maturity – January 1, 2035

## Annual Debt Service Payment and Sources

2020: \$5,459,501 (Cavaliers Rent Reimbursement)

2021: \$5,456,452 (Cavaliers Rent Reimbursement)

Bonds were issued for renovation of Quicken Loans Arena. Sales tax revenues are withheld to fund debt service before the General Fund is reimbursement by the Cleveland Cavaliers. Series 2017C is entirely funded by the Cleveland Cavaliers Operating Company additional rent under terms of the Lease Agreement.

**Non-Tax Revenue Debt**

The County has outstanding twelve non-tax revenue bond issues with \$296 million in outstanding principal and interest as of January 1, 2021. Bonds were issued for purposes including Gateway Sports Facilities, Global Center for Health Innovation and Convention center, and economic development bonds.

**Economic Development Fixed Rate Revenue Bonds Series 1992A (Gateway) – \$35,000,000**

Outstanding Principal and Interest

**2020:** \$11,858,438

**2021:** \$7,603,750

Maturity – June 1, 2022

Annual Debt Service Payment and Sources

**2020:** \$4,254,688 (\$1,667,013 General Fund, \$2,587,675 admissions taxes)

**2021:** \$3,952,813 (\$2,978,768 General Fund, \$974,044 admissions taxes)

Bonds were issued to construct sports facilities, now known as Progressive Field and Quicken Loans Arena in the Gateway District in downtown Cleveland. Debt service is funded primarily by admissions taxes on Quicken Loans Arena events shared by the City of Cleveland. 25% of non-basketball events and 62.5% of basketball games admissions tax collections are paid to the bond trustee. The County contributes from the General Fund the difference in revenue collected and debt service amount due annually.

**Economic Development Revenue Refunding Bonds Series 2010C (Gateway) – \$42,070,000**

Outstanding Principal and Interest

**2020:** \$20,689,293

Refunded – May 28, 2020

Annual Debt Service Payment and Sources

**2020:** \$4,445,933 (\$1,741,320 General Fund, \$2,704,613 admissions taxes)

Bonds were issued refund Gateway Bonds Series 1994 and Series 2004B. The 1994 bonds were originally issued to provide financing for construction and furnishing, the 2004B bonds were issued to refund previously issued project financing bonds. Debt service is funded primarily by admissions taxes on Quicken Loans Arena events shared by the City of Cleveland. 25% of non-basketball events and 62.5% of basketball games admissions tax collections are paid to the bond trustee. The County contributes from the General Fund the difference in revenue collected and debt service amount due annually. Series 2010C were refunded in May 2020 by Economic Development Bonds Series 2020C.

**Economic Development Revenue Refunding Bonds Series 2020C (Gateway) – \$15,225,000**

Outstanding Principal and Interest

**2020:** \$15,644,056

**2021:** \$15,644,056

Maturity – June 1, 2023

Annual Debt Service Payment and Sources

**2020:** \$0

**2021:** \$4,511,550 (\$1,323,872 General Fund, \$417,448 admissions taxes)

Bonds were issued to refund Economic Development Revenue Refunding Bonds Series 2010C which originally refunded 1994 bonds and 2004B bonds. Refunded bonds provided funding for the construction and capital improvements to both County owned facilities and Gateway facilities. Debt service is funded primarily by admissions taxes on Quicken Loans Arena events shared by the City of Cleveland. 25% of non-basketball events and 62.5% of basketball games admissions tax collections are paid to the bond trustee. The County contributes from the General Fund the difference in revenue collected and debt service amount due annually. Series 2010C were refunded in May 2020 by Economic Development Bonds Series 2020C providing savings of \$840,000.

**Economic Development Revenue Bonds Series 2010A (Brownfield Redevelopment) –**

**\$17,160,000**

Outstanding Principal and Interest

2020: \$15,186,390

Refunded – May 28, 2020

Annual Debt Service Payment and Sources

2020: \$1,374,566 (Loan repayments)

Bonds were issued to provide additional funding to the County Brownfield Redevelopment Fund, used to issued loans for property rehabilitation and remediation. This bond issuance followed Series 1998 bonds originally issued to begin the Brownfield Redevelopment Fund and were refunded by Series 2004C bonds. The 2004C bonds were redeemed with General Fund reserves in December 2014. Loan repayments from borrowers are paid to the trustee and reduce the General Fund obligation to debt service. Series 2010A were refunded in May 2020 by Economic Development Bonds Series 2020A.

**Development Revenue Refunding Bonds Series 2020A (Brownfield Redevelopment) –**

**\$10,485,000**

Outstanding Principal and Interest

2020: \$11,831,174

2021: \$11,831,174

Refunded – May 28, 2020

Annual Debt Service Payment and Sources

2020: \$0

2021: \$1,175,703 (Loan repayments)

Bonds were issued to provide additional funding to the County Brownfield Redevelopment Fund, used to issued loans for property rehabilitation and remediation. This bond issuance followed Series 1998 bonds originally issued to begin the Brownfield Redevelopment Fund and were refunded by Series 2004C bonds. The 2004C bonds were redeemed with General Fund reserves in December 2014. Loan repayments from borrowers are paid to the trustee and reduce the General Fund obligation to debt service. Series 2010A were refunded in May 2020 by Economic Development Bonds Series 2020A. Refunding savings through maturity total \$2 million.



**Economic Development Revenue Bonds Series 2010B (Commercial Redevelopment) – \$11,105,000**

Outstanding Principal and Interest

2020: \$9,798,989

Refunded – May 28, 2020

Annual Debt Service Payment and Sources

2020: \$891,795 (Loan redemptions)

Bonds were issued to provide the initial funding for the County's Commercial Redevelopment Fund. This fund was used to make loans to commercial businesses to spur job creation and economic activity. Loan repayments from borrowers are paid to the trustee and reduce the General Fund obligation to debt service. As of December 2019, all outstanding loans had been redeemed. Bonds were refunded by Economic Development Bonds Series 2020B.

**Economic Development Revenue Refunding Bonds Series 2020B (Commercial Redevelopment) – \$2,395,000**

Outstanding Principal and Interest

2020: \$2,706,370

2021: \$2,706,370

Refunded – May 28, 2020

Annual Debt Service Payment and Sources

2020: \$0

2021: \$272,435

Bonds were issued to refund Economic Development Revenue Bonds Series 2010B. Series 2010B bonds were issued to provide the initial funding for the County's Commercial Redevelopment Fund. This fund was used to make loans to commercial businesses to spur job creation and economic activity. Loan repayments from borrowers are paid to the trustee and reduce the General Fund obligation to debt service. As of December 2019, all outstanding loans had been redeemed. Debt service is funded by General Fund subsidies. Refunding savings including existing funds from loan redemptions total \$6 million.

**Economic Development Revenue Refunding Series 2010D (Shaker Square) – \$2,925,756**

Outstanding Principal and Interest

2020: \$2,448,828

2021: \$2,158,016

Maturity – December 1, 2030

Annual Debt Service Payment and Sources

2020: \$290,813 (Tax increment financing)

2021: \$323,125 (Tax increment financing)

Bonds were issued to refund Shaker Square Bonds Series 2000, which were originally issued to finance improvements at the Shaker Square commercial shopping complex. Debt service is funded by tax increment financing and the General Fund pays the shortfalls in TIF revenue generation.

**Recovery Zone Facility Economic Development Revenue Bonds Series 2010F  
(GCHI/Convention Center) – \$200,235,000**

Outstanding Principal and Interest

2020: \$224,772,094

Refunded – September 8, 2020

Annual Debt Service Payment and Sources

2020: \$30,604,156

Bonds were issued for the acquisition, construction, and equipping of a medical mart (Global Center for Health Innovation) and convention and exhibit center (Huntington Convention Center). Bonds were refunded in September 2020 by Series 2020D.

**Economic Development Refunding Revenue Bonds Series 2014C (GCHI/Convention Center) – \$20,890,000**

Outstanding Principal and Interest

2020: \$25,449,500

2021: \$24,767,400

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

2020: \$ 682,100

2021: \$680,150

Bonds were issued to refund \$20 million in Medical Mart Bonds Series 2010E. Debt service is funded by the General Fund.

**Economic Development Revenue Refunding Bonds Series 2020D (GCHI/Convention Center) – \$40,765,000**

Outstanding Principal and Interest

2020: \$166,756,695

2021: \$166,756,695

Maturity – December 1, 2027

Annual Debt Service Payment and Sources

2020: \$0

2021: \$26,266,295

Bonds were issued to refund Economic Development Revenue Refunding Bonds Series 2020D. Series 2010F bonds were issued to fund the acquisition, construction, and equipping of a medical mart (Global Center for Health Innovation) and convention and exhibit center (Huntington Convention Center). Bonds were refunded in September 2020 by Series 2020D with lifetime savings of \$27 million.

**Economic Development Revenue Series 2013A (Steelyard Commons) – \$4,205,000**

Outstanding Principal and Interest

2020: \$5,175,611

2021: \$4,888,333

Maturity – December 1, 2037

**Annual Debt Service Payment and Sources****2020:** \$287,279 (Tax increment financing)**2021:** \$288,779 (Tax increment financing)

Bonds were issued for Phase II of the Steelyard Commons shopping center. Phase II consisted of 100,000 square feet of retail space and expanded the project to over 800,000 square feet of retail. Debt service is funded by tax increment financing. The County acts as bond trustee and receives an annual \$10,000 fee.

**Economic Development Revenue Series 2013B (Westin Hotel) – \$5,685,000****Outstanding Principal and Interest****2020:** \$9,239,076**2021:** \$8,837,844**Maturity – December 1, 2042****Annual Debt Service Payment and Sources****2020:** \$401,233 (Tax increment financing)**2021:** \$402,358 (Tax increment financing)

Bonds were issued to provide financing for the Westin Hotel renovation and remodeling project. Debt service is funded by tax increment financing, and the County acts as bond trustee.

**Economic Development Revenue Bonds Series 2014A (Flats East Bank Phase II) – \$17,000,000****Outstanding Principal and Interest****2020:** \$26,518,800**2021:** \$25,160,850**Maturity – April 15, 2038****Annual Debt Service Payment and Sources****2020:** \$1,357,950 (Tax increment financing)**2021:** \$1,355,900

Bonds were issued for Phase II of the Flats East Bank multi-use project. Phase II included retail and residential space, the project is owned by the Cleveland Cuyahoga County Port Authority and leased to Flats East companies. Debt service is funded by tax increment financing with additional securities including mortgages and personal guarantees. Developer issues with bonds, mortgages, and security have created high likelihood the County will incur annual obligated debt service expenses.

**Economic Development Bonds Series 2014B (Western Reserve) – \$22,185,000****Outstanding Principal and Interest****2020:** \$26,574,460**2021:** \$25,789,980**Maturity – December 1, 2026****Annual Debt Service Payment and Sources****2020:** \$784,480 (Job Creation Fund)**2021:** \$784,480 (Job Creation Fund)

Bonds were issued to provide initial funding for the County's Western Reserve Fund (Job Creation Fund). The fund was used to make loans to commercial businesses to spur economic development within the county. Loan repayments are made to the Western Reserve Fund (Job Creation Fund). Until 2018 debt service was funded fully by the General Fund, beginning in 2018 the Job Creation Fund funds debt service. The Job Creation Fund may be unable to support debt service beginning in 2023 with the principal payments becoming due. Any fund insolvency would require support from the General Fund.

### **Hotel Certificates of Participation**

The County issued debt to finance the construction of the County Hotel operated by Hilton Management LLC at 100 Lakeside Avenue. Principal and interest outstanding as of January 1, 2021 is \$274 million.

#### Outstanding Principal and Interest

**2020:** \$295,156,906

**2021:** \$274,408,563

#### Maturity – December 1, 2044

#### Annual Debt Service Payment and Sources

**2020:** \$20,748,344 (General Fund, hotel net revenues, City of Cleveland lodging tax and tax increment financing)

**2021:** \$20,735,844 (General Fund, hotel net revenues, City of Cleveland lodging tax and tax increment financing)

Bonds were issued to finance construction of a County owned Hotel on the previous County Administrative Building site. The Hotel which links to the Convention Center and Global Center for Health Innovation purpose is to enhance the ability of both facilities to attract and maintain exhibitions and visitors. The Hotel is managed by Hilton Management LLC under the Hilton flagship branding. Debt service is funded by Hotel profits following a set cashflow mechanism with the remainder of debt service contributed by City of Cleveland levied lodging tax, and tax increment financing. The General Fund pays the remaining debt service due after other revenue sources. Consequences from the COVID-19 pandemic resulted in significant revenue losses. Losses in 2020 brought down Hilton contributions below amounts required to support debt service as anticipated. Outlook for 2021 we remain the same with suppressed revenues increasing the County obligations.

Cuyahoga County  
2020 Results of Operations  
General Fund Analysis

General Fund	2020 Budget	2020 Actual	2020 Variance	2021 Budget
<b>Beginning Cash Balance</b>	<b>139,010,423</b>	<b>139,010,423</b>	<b>0</b>	<b>186,431,904</b>
<b>Operating Revenue</b>				
Charges for Services	89,936,159	85,998,325	(3,937,834)	80,598,976
Fines & Forfeitures	8,647,581	7,422,332	(1,225,249)	9,300,438
Interest Earnings	15,000,000	15,450,069	450,069	7,496,000
Intergovernmental	50,118,093	48,929,026	(1,189,067)	47,765,373
Licenses & Permits	72,050	91,726	19,676	82,926
Other Revenue	27,911,391	5,022,007	(22,889,384)	19,033,580
Other Taxes	0	17,156,480	17,156,480	4,929,379
Property Tax	27,400,000	24,360,438	(3,039,562)	30,468,782
Sales Tax	255,362,351	248,529,772	(6,832,579)	238,475,467
<b>Total Operating Revenue</b>	<b>474,447,625</b>	<b>452,960,175</b>	<b>(21,487,450)</b>	<b>438,150,921</b>
<b>Operating Expenditures</b>				
Personnel Services	280,556,133	192,712,892	87,843,241	287,090,533
Supplies	5,224,599	4,569,837	654,762	4,607,366
Utilities	495,425	1,384,691	(889,265)	1,000
Professional Services	79,165,218	44,365,395	34,799,824	68,845,093
Operations	40,011,473	52,877,856	(12,866,382)	40,232,252
Employee Services	48,165	624,259	(576,094)	53,000
Client Services	4,709,510	2,862,467	1,847,044	5,054,056
Other Expenditures	27,221,947	13,667,359	13,554,589	27,288,366
Buildings	0	31,329	(31,329)	70,000
Equipment	942,248	1,158,581	(216,333)	785,281
Tax Distribution	1,171,786	905,893	265,893	2,874,045
<b>Total Operating Expenditures</b>	<b>439,546,505</b>	<b>315,160,557</b>	<b>124,385,948</b>	<b>436,900,992</b>
<b>Other Financing Uses</b>	<b>85,022,067</b>	<b>84,986,208</b>	<b>35,859</b>	<b>79,474,762</b>
<b>Total Cash Obligations</b>	<b>524,568,572</b>	<b>400,146,765</b>	<b>124,421,807</b>	<b>516,375,754</b>
<b>Ending Cash Balance</b>	<b>88,889,476</b>	<b>191,823,833</b>	<b>102,934,358</b>	<b>108,207,071</b>
<i>% Balance to Expenditures</i>	<i>16.9%</i>	<i>47.9%</i>		<i>21.0%</i>

Cuyahoga County  
 2020 Results of Operations  
 General Fund Operating Expenditures

General Fund	2020 Budget	2020 Actual	2020 Variance	2021 Budget
Personnel Services	280,556,133	192,712,892	87,843,241	287,090,533
Supplies	5,224,599	4,569,837	654,762	4,607,366
Utilities	495,425	1,384,691	(889,265)	1,000
Professional Services	79,165,218	44,365,395	34,799,824	68,845,093
Operations	40,011,473	52,877,856	(12,866,382)	40,232,252
Employee Services	48,165	624,259	(576,094)	53,000
Client Services	4,709,510	2,862,467	1,847,044	5,054,056
Other Expenditures	27,221,947	13,667,359	13,554,589	27,288,366
Buildings	0	31,329	(31,329)	70,000
Equipment	942,248	1,158,581	(216,333)	785,281
Tax Distribution	1,171,786	905,893	265,893	74,474,762
Other Financing Uses	85,022,067	84,986,208	35,859	2,874,045
<b>Total General Fund</b>	<b>524,568,572</b>	<b>400,146,765</b>	<b>124,421,807</b>	<b>511,375,754</b>

**Cuyahoga County**  
**2020 Results of Operations**  
**General Fund Departmental Summary**

<b>General Fund</b>	<b>2020 Budget</b>	<b>2,020 Actual</b>	<b>2020 Variance</b>	<b>2021 Budget</b>
<b>County Executive Agencies</b>				
Clerk of Courts	8,738,793	6,774,212	1,964,581	9,033,624
Communications Department	845,408	582,181	263,227	882,008
County Executive	884,527	835,594	48,933	918,371
County Headquarters	5,515,357	5,730,410	(215,053)	5,642,551
County Hotel	1,758,022	1,650,418	107,604	3,191,045
Department of Development	7,285,919	6,443,907	842,012	7,112,136
Department of Human Resources	3,930,148	3,435,049	495,099	4,374,759
Department of Information Technology	22,749,382	18,428,315	4,321,067	23,239,662
Department of Regional Collaboration	265,715	221,995	43,720	281,725
Department of Sustainability	279,280	236,124	43,156	312,828
Fiscal	22,556,935	19,869,677	2,687,258	21,513,308
Fiscal (Global Center)	5,400,000	5,400,000	0	5,400,000
Innovation and Performance	844,574	430,009	414,565	872,693
Law Department	10,262,300	9,733,505	528,795	4,037,011
Miscellaneous Obligations	0	0	0	3,499,695
Office of the Medical Examiner	14,657,704	12,711,702	1,946,002	8,221,116
Public Safety and Justice Services	2,483,445	1,840,445	643,000	2,824,546
Public Works - Facilities	2,283,163	2,333,377	(50,215)	2,328,586
Sheriff's Department	127,832,916	46,049,037	81,783,879	125,791,797
<b>Total County Executive Agencies</b>	<b>238,573,588</b>	<b>142,705,956</b>	<b>95,867,632</b>	<b>229,477,461</b>
<b>Elected Officials</b>				
County Council	2,323,954	2,097,785	226,169	2,421,500
Office of the Prosecutor	37,178,266	32,381,243	4,797,023	42,051,563
Court of Common Pleas	56,465,000	49,860,384	6,604,616	58,056,905
Domestic Relations Court	9,695,432	9,181,858	513,574	10,786,600
Juvenile Court	38,147,503	28,289,422	9,858,081	40,482,024
Probate Court	6,704,097	6,303,082	401,015	7,347,775
Court of Appeals	953,094	578,570	374,524	952,462
Municipal Courts	3,688,022	3,205,542	482,480	3,740,622
<b>Total Elected Officials</b>	<b>155,155,368</b>	<b>131,897,886</b>	<b>23,257,482</b>	<b>165,839,451</b>
<b>Boards and Commissions</b>				
Inspector General	993,589	858,245	135,344	1,035,676
Internal Audit	792,344	576,392	215,952	830,068
Personnel Review Commission	2,022,230	1,514,771	507,459	2,110,499
Board of Elections	17,866,431	17,142,688	723,743	13,000,695
Planning Commission	2,793,667	1,879,887	913,780	2,871,098
Office of the Public Defender	13,517,154	12,551,029	966,125	13,778,779
Soldiers' and Sailors' Monument	254,451	176,045	78,406	263,192
Veterans Services Commission	7,577,683	5,857,659	1,720,024	7,694,073
<b>Total Board and Commissions</b>	<b>45,817,549</b>	<b>40,556,715</b>	<b>5,260,834</b>	<b>41,584,080</b>
<b>Total General Fund</b>	<b>439,546,505</b>	<b>315,160,557</b>	<b>124,385,948</b>	<b>436,900,992</b>

**Cuyahoga County**  
**2020 Results of Operations**  
**General Fund Subsidies**

<b>General Fund</b>	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2020 Variance</b>	<b>2021 Budget</b>
Gateway Arena	3,408,333	3,408,333	(0)	6,616,710
Brownfield Debt Service	1,088,515	934,014	154,501	957,294
Shaker Square Series 2000A	152,313	51,502	100,811	184,625
Community Redevelopment Debt Service	750	750	0	407,975
Medical Mart 2010	29,764,040	30,184,098	(420,058)	26,266,295
County Hotel Debt	15,702,801	15,702,801	(0)	17,867,549
County Hotel Property Taxes	1,027,359	1,027,359	(0)	2,874,045
Western Reserve Series 2014	784,480	0	784,480	784,480
Medical Mart Refunding	682,100	682,100	0	680,150
2017 Sales Tax Bonds	1,625,002	1,464,250	160,752	(232,843)
Property Demolition Fund	954,801	954,801	0	0
Enterprise Resource Planning	7,873,799	7,873,799	0	0
Centralized Custodial	2,800,000	2,700,000	100,000	4,200,000
Medical Examiner-Forensic Science Lab	40,065	40,065	0	5,550,000
27th Pay Reserve	687,345	687,345	0	0
Planning Commission-Tree Canopy	0	975,000	(975,000)	0
Public Safety-Violence Against Women & Hazard Mitigatic	20,739	20,739	0	0
Sheriff-Cash Match	13,210	13,210	0	0
Prosecutor-Dedicated Child Victim & Human Trafficking T	234,781	234,781	0	0
Common Pleas-NORD	4,950	4,950	0	0
Public Safety-Emergency Management	200,005	105,756	94,249	957,662
Soil & Water Conservation-Tree Canopy	100,000	125,000	(25,000)	125,000
Cuyahoga Reg Info System	221,146	221,146	0	225,465
Deliquent Tax Assessment-Hardest Hit	725,000	349,414	375,586	(476,299)
Capital Improvements	6,800,000	7,200,000	(400,000)	6,800,000
Dog & Kennel	396,829	311,290	85,539	436,654
Veterans Service Fund	413,704	413,704	0	0
Educational Assistance Program	1,000,000	1,000,000	0	0
Community Development (Casino Fund)	4,300,000	4,300,000	0	0
Economic Development-Lumen Project	4,000,000	4,000,000	0	0
Economic Development-Jump Start Loan	0	0	0	5,000,000
Equity Commission	0	0	0	250,000
<b>Total General Fund Subsidies</b>	<b>85,022,067</b>	<b>84,986,208</b>	<b>35,859</b>	<b>79,474,762</b>



**Cuyahoga County**  
**2020 Results of Operations**  
**Health and Human Services Levy Fund Analysis**

<b>Health &amp; Human Services Levy Fund</b>	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2020 Variance</b>	<b>2021 Budget</b>
<b>Beginning Balance</b>	<b>8,059,498</b>	<b>8,059,498</b>	<b>0</b>	<b>20,810,027</b>
<b>Operating Revenue</b>				
Intergovernmental	15,825,119	9,086,397	(6,738,722)	16,665,119
Charges for Services	0	2,820	2,820	0
Other Revenue	5,243,132	148,437	(5,094,695)	325,000
Other Taxes	0	3,662	3,662	0
Other Financing Sources		1,786,094	1,786,094	0
Property Tax	223,089,933	224,383,818	1,293,885	270,359,382
<b>Total Operating Revenue</b>	<b>244,158,184</b>	<b>235,411,228</b>	<b>(8,746,956)</b>	<b>287,349,501</b>
<b>Other Financing Uses</b>	<b>250,666,847</b>	<b>229,026,580</b>	<b>21,640,267</b>	<b>278,479,495</b>
<b>Total Cash Obligations</b>	<b>250,666,847</b>	<b>229,026,580</b>	<b>21,640,267</b>	<b>278,479,495</b>
<b>Ending Cash Balance</b>	<b>1,550,835</b>	<b>14,444,146</b>	<b>12,893,311</b>	<b>29,680,033</b>
<i>% Balance to Expenditures</i>	<i>0.6%</i>	<i>6.3%</i>		<i>10.7%</i>

Cuyahoga County  
 2020 Results of Operations  
 HHS Levy Utilization

HHS Levy Subsidy	2020 Budget	2020 Actual	2020 Variance	2021 Budget
<b>HHS Levy Revenue</b>				
HHS 4.8 Mill Levy	118,090,977	118,928,709	837,732	130,562,554
HHS 3.9 Mill Levy	104,998,956	105,455,108	456,152	139,796,828
<b>Total HHS Levy Revenue</b>	<b>223,089,933</b>	<b>224,383,818</b>	<b>1,293,885</b>	<b>270,359,382</b>
<b>HHS Levy Subsidies</b>				
ADAMHS	40,363,659	40,363,659	0	43,463,659
Common Pleas-Juvenile Division	21,719,101	15,904,397	5,814,704	19,796,710
Common Pleas-TASC	543,461	543,461	0	543,461
Family Justice Center	419,955	412,382	7,573	239,430
Fiscal-Tax	3,951,961	3,739,750	212,211	3,951,961
HHS Administration	2,316,823	0	2,316,823	3,517,678
HHS Children with Medical Handicaps	1,748,013	1,122,912	625,101	1,748,013
HHS CJFS	7,500,000	6,874,438	625,562	8,936,517
HHS CSEA	10,634,294	6,188,982	4,445,312	10,998,826
HHS DCFS (PA)	31,483,086	33,654,102	(2,171,016)	33,522,230
HHS DCFS (PCSA)	43,850,000	41,950,000	1,900,000	51,750,000
HHS DSAS	18,519,333	16,840,271	1,679,062	20,687,615
HHS Early Childhood	14,138,118	11,276,447	2,861,671	18,503,487
HHS FCFC	5,600,427	3,264,185	2,336,242	5,052,118
HHS Homeless	8,258,866	8,363,841	(104,975)	10,532,723
HHS Other Programs	1,452,913	1,169,202	283,711	1,452,913
HHS Re-Entry	2,437,581	2,047,387	390,194	2,970,356
MetroHealth	32,472,000	32,472,000	0	32,472,000
Ohio State Extension	222,300	222,300	0	222,300
Public Safety-Witness Victims	2,034,956	1,778,305	256,651	2,103,889
Workforce Development	1,000,000	838,559	161,441	1,013,609
Repayment to General Fund	0	0	0	5,000,000
<b>Total HHS Levy Subsidies</b>	<b>250,666,847</b>	<b>229,026,580</b>	<b>21,640,267</b>	<b>278,479,495</b>
<b>Operating Surplus/Deficit</b>	<b>(27,576,914)</b>	<b>(4,642,763)</b>	<b>22,934,151</b>	<b>(8,120,113)</b>

**Cuyahoga County**  
**2020 Results of Operations**  
**All Funds Summary**

<b>All Funds</b>	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2020 Variance</b>	<b>2021 Adopted</b>
<b>Beginning Cash Balance</b>	<b>696,487,095</b>	<b>696,487,095</b>	<b>-</b>	<b>900,435,085</b>
<b>Operating Revenue</b>				
Property Tax	374,063,453	384,868,265	10,804,812	373,857,542
Licenses & Permits	2,054,890	2,180,347	125,457	2,077,590
Fines & Forfeitures	11,871,778	10,882,429	(989,349)	12,266,206
Charges for Services	330,990,968	285,205,420	(45,785,549)	311,837,233
Intergovernmental	356,873,063	331,668,157	(25,204,906)	403,425,138
Other Revenue	55,464,327	17,796,409	(37,667,919)	43,850,082
Other Taxes	31,796,975	26,502,346	(5,294,629)	38,986,057
Sales Tax	274,397,218	264,865,353	(9,531,865)	257,449,691
Interest Earnings	15,300,940	15,697,803	396,863	8,023,940
<b>Total Operating Revenue</b>	<b>1,452,813,613</b>	<b>1,339,666,528</b>	<b>(113,147,085)</b>	<b>1,451,773,479</b>
<b>Total Available Resources</b>	<b>2,149,300,708</b>	<b>2,036,153,623</b>	<b>(113,147,085)</b>	<b>2,352,208,564</b>
<b>Operating Expenditures</b>				
Personnel Services	582,923,005	469,626,281	113,296,724	607,420,017
Supplies	31,048,999	10,617,168	20,431,831	31,088,449
Utilities	750,425	17,701,215	(16,950,790)	1,465,750
Professional Services	435,901,666	312,153,145	123,748,521	391,503,292
Employee Services	121,512	3,358,531	(3,237,019)	1,294,860
Client Services	118,902,939	102,680,191	16,222,748	133,981,389
Other Expenditures	97,500,826	35,192,648	62,308,179	92,928,785
Operations	77,388,303	92,848,451	(15,460,148)	75,110,275
Debt Services	105,833,539	105,694,248	139,291	95,895,785
Buildings	9,145,637	8,281,700	863,937	50,000
Equipment	46,274,593	3,090,541	43,184,052	24,942,448
Infrastructure	135,000	11,008,326	(10,873,326)	1,828,400
Land	-	370,316	(370,316)	1,098,480
Tax Distribution	28,421,983	15,113,107	13,308,876	-
<b>Total Operating Expenditures</b>	<b>1,534,348,428</b>	<b>1,187,735,869</b>	<b>346,612,559</b>	<b>1,458,607,930</b>
<b>Ending Balance Before Adjustment</b>	<b>614,952,280</b>	<b>848,417,754</b>	<b>233,465,475</b>	<b>893,600,634</b>

**Cuyahoga County**  
**2020 Results of Operations**  
**All Funds Department Summary**

All Funds	2020 Budget	2020 Actual	2020 Variance	2021 Adopted
<b>County Executive Agencies</b>				
Clerk of Courts	8,738,793	6,774,212	1,964,581	9,183,624
Communications Department	845,408	582,181	263,227	882,008
County Executive	884,527	835,594	48,933	918,371
County Headquarters	5,515,357	5,730,410	(215,053)	5,642,551
County Hotel	7,630,857	1,650,418	5,980,439	3,191,045
Debt Service	105,365,136	105,775,542	(410,406)	94,242,097
Department of Development	19,859,879	14,820,135	5,039,744	13,315,753
Department of Human Resources	156,257,163	120,474,706	35,782,457	123,425,890
Department of Information Technology	38,259,655	32,223,800	6,035,854	30,321,182
Department of Regional Collaboration	265,715	221,995	43,720	281,725
Department of Sustainability	561,418	577,205	(15,787)	324,966
Fiscal	83,450,410	58,194,217	25,256,193	91,400,680
HHS Administration	12,014,704	9,882,699	2,132,005	15,784,847
HHS Child Support Services	40,463,971	36,207,069	4,256,902	44,727,375
HHS Children and Family Services	171,512,582	152,414,849	19,097,733	173,623,899
HHS Early Childhood	13,588,166	9,109,242	4,478,924	17,977,707
HHS Family and Children First Council	5,740,081	3,748,737	1,991,344	6,169,222
HHS Fatherhood Initiative	1,219,887	862,918	356,969	-
HHS Homeless Services	8,963,529	8,363,841	599,688	10,831,152
HHS Job and Family Services	77,853,478	74,080,154	3,773,324	82,757,824
HHS Office of Reentry	2,618,162	2,047,387	570,775	2,834,619
HHS Other Programs	1,268,439	835,763	432,676	1,275,108
HHS Senior and Adult Services	22,188,355	18,934,697	3,253,658	24,482,709
Innovation and Performance	844,574	430,009	414,565	872,693
Law Department	10,262,300	9,733,505	528,795	4,037,011
Miscellaneous Obligations	2,324,102	1,964,588	359,514	3,499,695
Office of the Medical Examiner	14,657,704	12,689,580	1,968,124	14,402,573
Public Safety and Justice Services	10,109,593	7,877,295	2,232,298	10,531,467
Public Works - Airport Capital Projects	353,480	-	353,480	58,388
Public Works - County Airport	1,675,358	1,159,349	516,009	1,502,796
Public Works - County Kennel	2,316,266	1,910,293	405,973	2,140,155
Public Works - Facilities	51,854,903	46,351,680	5,503,223	50,884,537
Public Works - Road and Bridge	65,736,528	28,940,717	36,795,811	46,147,636
Public Works - Sanitary Sewer	44,960,616	23,603,809	21,356,807	31,927,986
Sheriff's Department	143,678,863	50,958,621	92,720,242	138,940,435
<b>Total County Executive Agencies</b>	<b>1,133,839,959</b>	<b>849,967,216</b>	<b>283,872,743</b>	<b>1,058,539,726</b>

**Cuyahoga County**  
**2020 Results of Operations**  
**All Funds Department Summary**

<b>All Funds</b>	<b>2020 Budget</b>	<b>2020 Actual</b>	<b>2020 Variance</b>	<b>2021 Adopted</b>
<b>Elected Officials</b>				
Community Based Correctional Facility	5,994,092	5,748,232	245,860	5,310,000
County Council	2,323,954	2,097,785	226,169	2,421,500
Court of Appeals	968,094	578,570	389,524	967,462
Court of Common Pleas	59,427,133	51,090,159	8,336,974	60,518,777
Domestic Relations Court	9,710,432	9,183,778	526,654	10,801,600
Juvenile Court	65,544,217	46,343,529	19,200,688	65,176,449
Municipal Courts	3,688,022	3,205,542	482,480	3,740,622
Office of the Prosecutor	41,340,305	35,130,206	6,210,099	46,566,066
Probate Court	8,050,629	7,249,197	801,432	8,428,905
Veterans Services Fund	809,339	7,126	802,213	-
<b>Total Elected Officials</b>	<b>197,856,217</b>	<b>160,634,124</b>	<b>37,222,093</b>	<b>203,931,381</b>
<b>Boards and Commissions</b>				
Board of Developmental Disabilities	133,411,049	115,317,099	18,093,950	132,913,591
Board of Elections	17,866,431	17,142,688	723,743	13,000,695
Board of Revision	2,379,280	2,357,671	21,609	2,635,245
Inspector General	1,027,618	877,279	150,339	1,069,970
Internal Audit	792,344	576,392	215,952	830,068
Law Library Resource Board	540,000	454,671	85,329	539,999
Office of the Public Defender	15,689,338	14,658,389	1,030,949	15,970,432
Ohio Means Jobs - Cleveland/Cuyahoga	14,729,203	13,030,736	1,698,467	12,765,167
Personnel Review Commission	2,022,230	1,514,771	507,459	2,110,499
Planning Commission	2,793,667	1,879,887	913,780	2,871,098
Soil and Water Conservation	1,348,053	1,204,196	143,857	1,270,152
Soldiers' and Sailors' Monument	329,451	216,581	112,870	338,192
Solid Waste Management District	2,145,905	2,046,510	99,395	2,127,642
Veterans Services Commission	7,577,683	5,857,659	1,720,024	7,694,073
<b>Total Boards and Commissions</b>	<b>202,652,252</b>	<b>177,134,529</b>	<b>25,517,723</b>	<b>196,136,823</b>
<b>Total All Funds</b>	<b>1,534,348,428</b>	<b>1,187,735,869</b>	<b>346,612,559</b>	<b>1,458,607,930</b>

**Cuyahoga County**  
**2020 Results of Operations**  
**Personnel Services Analysis**

General Fund	2020			Variance Detail	
	Budget	Actual	Variance	CARES Act Transfer	Furlough
<b>County Executive Agencies</b>					
Clerk of Courts	6,218,585	5,213,646	1,004,939	562,385	128,985
Communications Department	809,551	571,579	237,972	178,647	21,382
County Executive	712,634	697,819	14,815	11,079	14,615
Department of Development	1,485,721	1,203,604	282,117	84,604	29,958
Department of Human Resources	3,315,221	3,172,603	142,618	66,680	87,252
Department of Information Technology	9,405,405	8,174,423	1,230,982	241,000	281,010
Department of Regional Collaboration	263,484	220,095	43,389	24,896	7,010
Department of Sustainability	253,827	233,565	20,262	10,778	6,546
Fiscal	12,327,569	11,245,670	1,081,899	788,143	290,501
Innovation and Performance	656,245	412,319	243,926	57,732	14,086
Law Department	1,953,708	1,809,524	144,184	57,351	54,981
Office of the Medical Examiner	11,123,863	9,704,892	1,418,971	365,413	110,179
Public Safety and Justice Services	1,825,858	1,338,191	487,667	349,419	46,312
Public Works - Facilities	748,999	604,009	144,990	39,015	5,716
Sheriff's Department	93,078,400	24,641,770	68,436,630	65,660,320	78,174
<b>Total County Executive Agencies</b>	<b>144,179,070</b>	<b>69,243,708</b>	<b>74,935,362</b>	<b>68,497,461</b>	<b>1,176,707</b>
<b>Elected Officials</b>					
County Council	2,161,454	2,019,963	141,491	0	2,749
Office of the Prosecutor	31,031,150	28,112,082	2,919,068	481,988	794,598
Court of Common Pleas	32,907,218	31,216,685	1,690,533	0	0
Domestic Relations Court	7,586,037	7,294,074	291,963	0	0
Juvenile Court	27,454,111	20,344,526	7,109,585	6,525,674	0
Probate Court	5,262,216	5,216,088	46,128	8,336	0
Court of Appeals	0	0	0	0	0
Municipal Courts	476,602	2,363,382	(1,886,780)	0	0
<b>Total Elected Officials</b>	<b>106,878,788</b>	<b>96,566,801</b>	<b>10,311,987</b>	<b>7,015,998</b>	<b>797,347</b>
<b>Boards and Commissions</b>					
Inspector General	937,693	823,267	114,426	7,551	21,940
Internal Audit	730,200	557,323	172,877	17,803	16,503
Personnel Review Commission	1,893,198	1,573,180	320,018	38,188	43,377
Board of Elections	10,007,343	9,288,270	719,072	65,178	0
Planning Commission	1,568,362	1,326,102	242,260	0	24,974
Office of the Public Defender	11,581,873	10,994,115	587,758	0	220,000
Soldiers' and Sailors' Monument	190,694	161,385	29,309	0	0
Veterans Services Commission	2,588,912	2,178,739	410,173	0	0
<b>Total Board and Commissions</b>	<b>29,498,275</b>	<b>26,902,383</b>	<b>2,595,892</b>	<b>128,720</b>	<b>326,794</b>
<b>Total General Fund</b>	<b>280,556,133</b>	<b>192,712,892</b>	<b>87,843,241</b>	<b>75,642,179</b>	<b>2,300,848</b>

**Cuyahoga County**  
**2020 Results of Operations**  
**Personnel Services Analysis**

HHS Levy Fund	2020			Variance Detail	
	Budget	Actual	Variance	CARES Act Transfer	Furlough
ADAMHS	0	0	0	0	0
Common Pleas-Juvenile Division	10,821,083	9,207,195	1,613,888	376,819	0
Common Pleas-TASC	540,310	403,011	137,299	0	0
Family Justice Center	183,200	124,137	59,063	8,288	0
Fiscal-Tax	0	0	0	111,587	
HHS Administration	6,715,111	5,661,550	1,053,561	168,169	174,112
HHS Children with Medical Handicaps	0	0	0	0	0
HHS CJFS	51,411,002	49,636,725	1,774,277	1,669,888	966,738
HHS CSEA	18,256,452	16,947,881	1,308,571	1,178,420	361,354
HHS DCFS (PA)	63,272,320	58,736,332	4,535,988	3,988,813	1,074,999
HHS DCFS (PCSA)	0	0	0	0	0
HHS DSAS	12,490,633	10,865,152	1,625,481	1,226,580	250,554
HHS Early Childhood	691,779	664,723	27,056	21,702	26,411
HHS FCFC	847,231	732,292	114,939	17,557	19,479
HHS Homeless	415,866	403,750	12,116	2,547	13,995
HHS Other Programs	0	0	0	0	0
HHS Re-Entry	568,159	441,116	127,043	4,449	14,150
MetroHealth	0	0	0	0	0
Ohio State Extension	0	0	0	0	0
Public Safety-Witness Victims	1,285,116	1,123,374	161,742	0	35,900
Workforce Development	993,381	895,682	97,699	26,443	25,244
<b>Total HHS Levy Departments</b>	<b>168,491,643</b>	<b>155,842,921</b>	<b>12,648,722</b>	<b>8,801,262</b>	<b>2,962,936</b>

Cuyahoga County  
 2020 Results of Operations  
 Personnel Services Analysis

Special Revenue Funds	2020			Variance Detail	
	Budget	Actual	Variance	CARES Act Transfer	Furlough
Board of Developmental Disabilities	54,940,262	54,640,486	299,776	0	0
Economic Development	87,500	79,603	7,897	0	31,463
Common Pleas	303,258	289,820	13,438	0	0
Fiscal	7,618,170	7,452,443	165,727	0	165,407
Probate Court	185,147	181,517	3,630	0	0
Prosecutor's Office	1,969,369	1,762,985	206,384	63,162	43,405
Public Works	46,773,718	43,745,990	3,027,728	0	396,140
Public Safety & Justice Services	2,389,447	2,021,269	368,178	0	27,129
Sheriff's Office	10,542,562	2,579,926	7,962,636	0	7,776
Human Resources	1,295,537	964,913	330,624	0	23,081
Information Technology	1,868,300	1,989,905	(121,605)	0	14,506
Inspector General	14,525	14,523	2	0	0
Law Library	298,764	268,924	29,840	0	0
Medical Examiner	0	(13,195)	13,195	0	124,111
Office of the Public Defender	1,929,803	1,898,903	30,900	0	0
Board of Revision	1,783,280	1,572,846	210,434	0	0
Board of Health	0	0	0	0	0
Soil & Water Conservation	1,175,113	994,191	180,922	0	0
Solid Waste	700,474	625,420	75,054	0	0
<b>Total Special Revenue Funds</b>	<b>133,875,230</b>	<b>121,070,469</b>	<b>12,804,761</b>	<b>63,162</b>	<b>833,018</b>