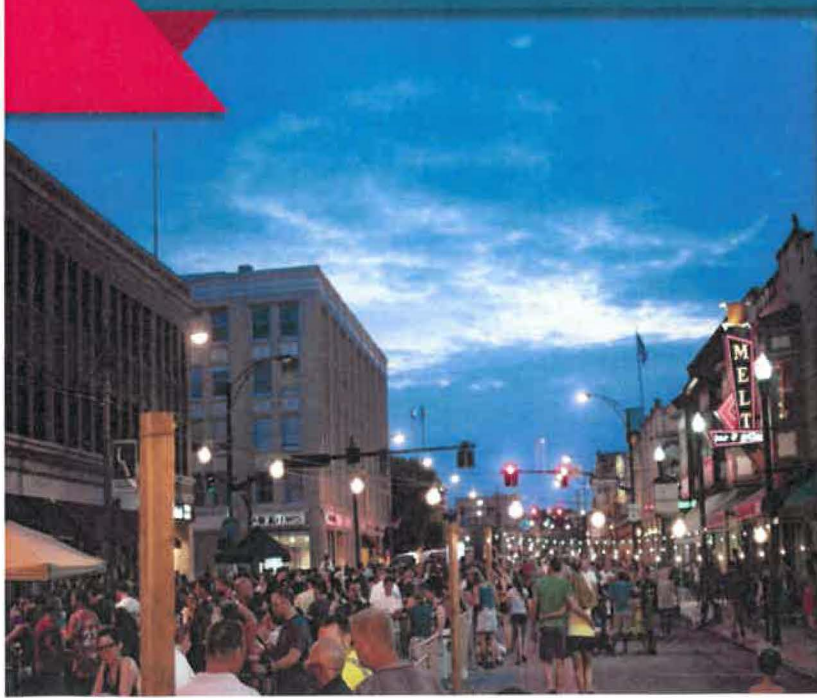




# 2020 2<sup>nd</sup> Quarter Budget Update



## Cuyahoga County

Fiscal Office

Office of Budget  
and Management



WHERE THE DOLLARS MAKE SENSE

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## 2nd Quarter, 2020 highlights:

- 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 \$215,510,540 in CARES Act funding
- Replacing 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
- Maintained ratings of AA/Stable from S&P Global and Aa2 from Moody's Investor Services
- Refunded \$28,105,000 in Taxable Economic Development Revenue Bonds (Series 2020A, 2020B, 2020C) resulting in annual cash flow savings of approximately \$9.3 million over the next ten 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
- Appropriated \$56,000,000 in CARES Act Funding for programs and initiatives supporting the community during the COVID-19 pandemic

## Summary

The quarterly update is a comprehensive overview of the County's financial status. The process seeks to provide an accurate assessment of how current operations are meeting the objectives affirmed in the 2020-2021 biennial budget (R2019-0224).

| General Operating Fund         | 2019 Actual   | 2020 Budget   | 2020 Estimate | 2021 Estimate |
|--------------------------------|---------------|---------------|---------------|---------------|
| Beginning Cash Balance         | \$162,502,291 | \$139,010,423 | \$139,010,423 | \$91,391,263  |
| Operating Revenue              | \$449,491,070 | \$474,447,625 | \$436,507,829 | \$474,717,019 |
| Operating Expenditures         | \$420,738,422 | \$434,236,339 | \$404,797,615 | \$417,804,280 |
| Subsidies to Other Funds       | \$70,693,804  | \$77,332,002  | \$79,329,374  | \$66,678,030  |
| Unadjusted Ending Cash Balance | \$120,561,135 | \$101,889,707 | \$91,391,263  | \$81,625,972  |
| % Balance to Expenditures      | 24.5%         | 19.9%         | 18.9%         | 16.8%         |

| HHS Levy Fund                  | 2019 Actual   | 2020 Budget   | 2020 Estimate | 2021 Estimate |
|--------------------------------|---------------|---------------|---------------|---------------|
| Beginning Cash Balance         | \$10,861,031  | \$8,059,498   | \$8,059,498   | \$28,204,191  |
| Operating Revenue              | \$258,514,542 | \$244,755,432 | \$252,634,948 | \$290,933,166 |
| Operating Expenditures         | \$75,562,006  | \$73,671,648  | \$67,344,192  | \$68,822,599  |
| Subsidies to Other Funds       | \$190,313,702 | \$174,375,394 | \$165,146,063 | \$210,328,904 |
| Unadjusted Ending Cash Balance | \$3,499,865   | \$4,767,888   | \$28,204,191  | \$39,985,853  |
| % Balance to Expenditures      | 1.3%          | 1.9%          | 12.1%         | 14.3%         |

| All Funds                      | 2019 Actual     | 2020 Budget     | 2020 Estimate   | 2021 Estimate   |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|
| Beginning Cash Balance         | \$701,137,941   | \$725,380,714   | \$725,380,714   | \$937,065,025   |
| Operating Revenue              | \$1,591,578,518 | \$1,454,384,382 | \$1,838,352,096 | \$1,609,536,224 |
| Total Expenditures             | \$1,567,335,745 | \$1,722,605,347 | \$1,626,667,785 | \$1,453,303,621 |
| Unadjusted Ending Cash Balance | \$725,380,714   | \$457,159,749   | \$937,065,025   | \$1,093,297,628 |

## General Operating Fund

The General Operating Fund is the main operating fund in the County budget and the County's primary unrestricted fund. As such, the County's financial strength is positively correlated with the health of the General Operating Fund and the County's Financial Policies seek to ensure that the General Operating Fund remains on strong financial footing, so the County can meet its obligations to its citizens.

| General Operating Fund         | 2019 Actual   | 2020 Budget   | 2020 Estimate | 2021 Estimate |
|--------------------------------|---------------|---------------|---------------|---------------|
| Beginning Cash Balance         | \$162,502,291 | \$139,010,423 | \$139,010,423 | \$91,391,263  |
| Operating Revenue              | \$449,491,070 | \$474,447,625 | \$436,507,829 | \$474,717,019 |
| Operating Expenditures         | \$420,738,422 | \$434,236,339 | \$404,797,615 | \$417,804,280 |
| Subsidies to Other Funds       | \$70,693,804  | \$77,332,002  | \$79,329,374  | \$66,678,030  |
| Unadjusted Ending Cash Balance | \$120,561,135 | \$101,889,707 | \$91,391,263  | \$81,625,972  |
| % Balance to Expenditures      | 24.5%         | 19.9%         | 18.9%         | 16.8%         |

As of the 2nd Quarter, the General Operating Fund is projected to end the year with an operating deficit – defined as expenditures greater than total revenue – of approximately \$53.1 million. Please note that the calculation of expenditures includes both the operating expenditures in the General Operating Fund and the transfers to support operating expenditures in the various special revenue funds. Revenue is projected to total \$436.5 million in 2020, which is nearly \$46.6 million, or 9.6%, lower than what was anticipated in the budget. Expenditures are projected to total just over \$489.6 million, which is \$77.9 million, or 13.7%, under approved appropriation levels.

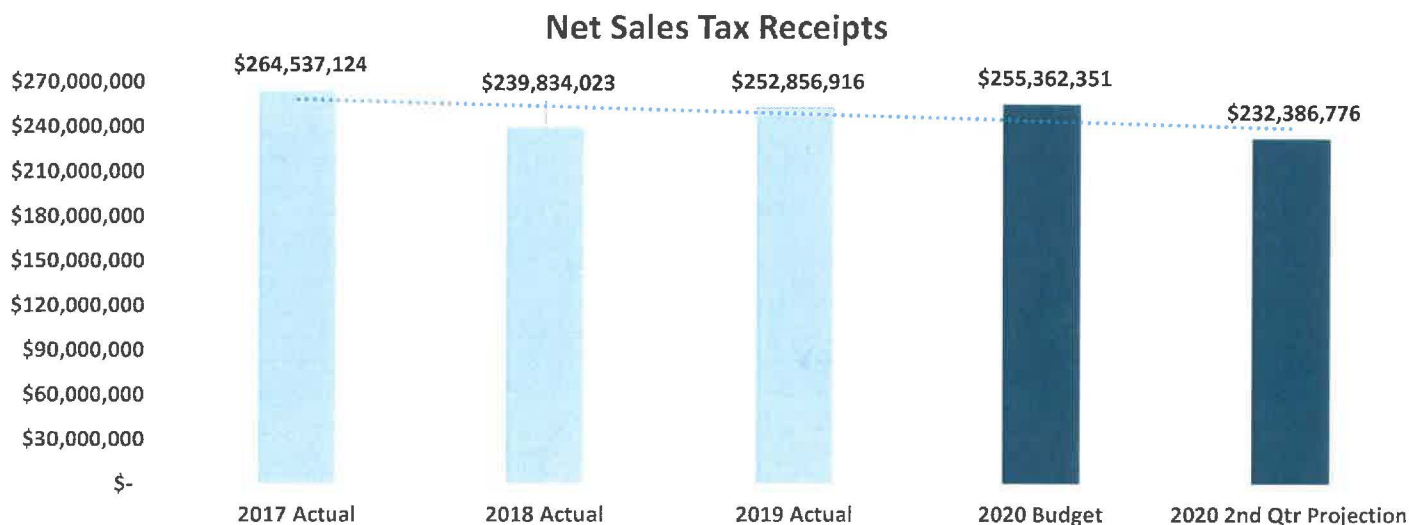
**Revenue Discussion**

2020 General Operating Fund revenue is projected to total \$436.5 million. This is 9.6% lower than what was estimated in the budget. Shortfalls are projected in all revenues due to the COVID-19 pandemic. The sections below discuss the performance of each category of revenue to the County’s General Operating Fund.

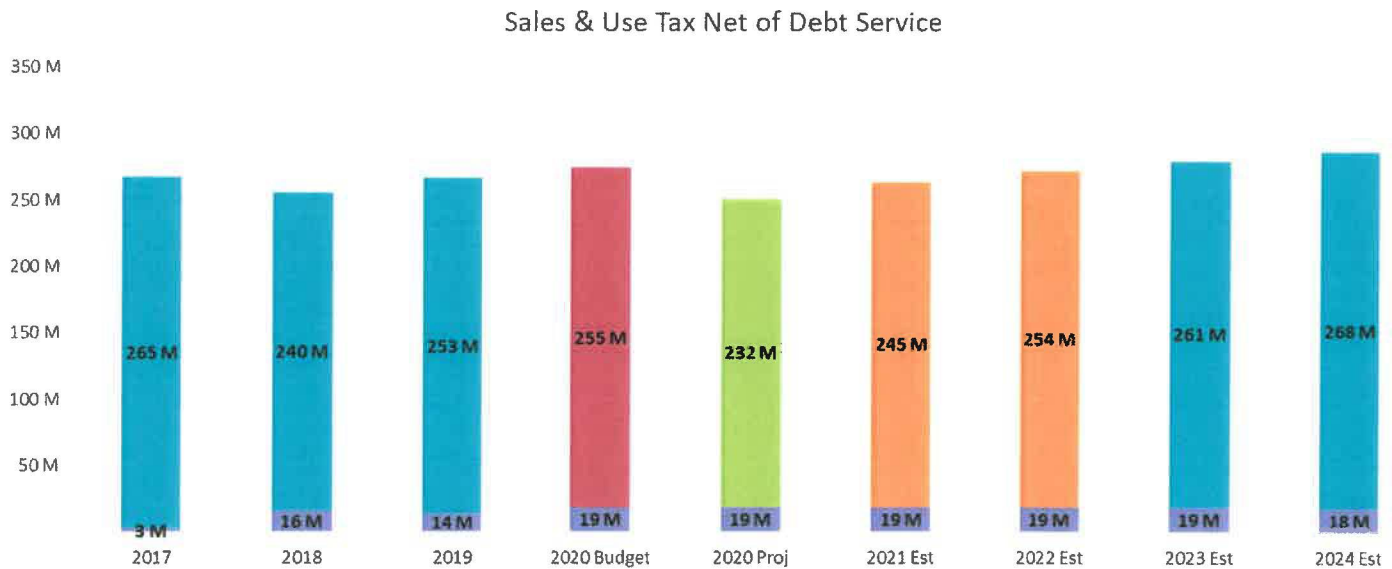
**Sales Tax**

Through the 2nd Quarter of the year, the County has collected \$132.4 million in combined sales tax revenue. This is a 1.5% increase from what was collecting during the same period in 2019. Sales tax collections through August total \$171.1 million or 2.0% lower than the same time last year.

Sales Tax revenue is projected to total \$251.3 million in 2020. This is \$23 million or 8.4% less than what was expected in the 2020 budget and \$15.5 million or 5.8% less than 2019. This estimate assumes reductions for the remainder of the year due to the COVID-19 pandemic.



The County's share of sales tax receipts is split between the General Fund and debt service on the 2014, 2016, and 2017 Sales Tax Revenue Bonds.



The portion of Sales Tax revenue that is allocated to the General Operating Fund is estimated to total \$232.4 million in 2020, which is approximately 53.2% of the fund's total revenue (based on 2nd Quarter estimates). In previous years, Sales Tax represented more than 56.2% of total General Operating Fund revenue. While actual Sales Tax revenue is up \$1.9 million through 2<sup>nd</sup> quarter, the 2020 estimate is \$23 million or 9% less than budget due to the COVID-19 pandemic.

The portion of Sales Tax revenue that is allocated to Debt Service totals \$18.9 million in 2020, which is approximately \$4.9 million or 34.8% more than 2019.

There are four outstanding debt issues that are backed by the County's Sales Tax. As required by the terms of the respective indentures, the County's Sales Tax revenue is distributed from the State to the trustee for all the County's Sales Tax Revenue Bonds. The trustee withholds what is required for debt service on three of the four issues and then forwards the remaining Sales Tax to the County.

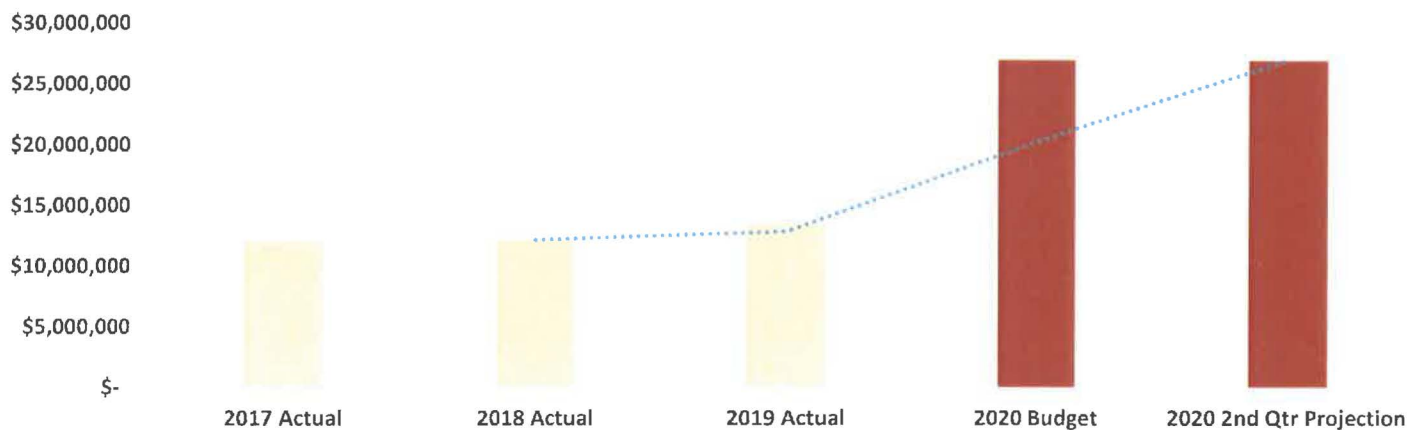
- **2014 Various Purpose** – debt service is paid solely with sales tax revenue. Debt service increased by \$5 million in 2020 to \$11.9 million in 2020 through 2024. Debt service decreases for one year in 2025 to \$5 million and then remains at \$10.8 million 2026 through maturity in 2038. These bonds supported various capital projects, including the Enterprise Resource Planning project.
- **2016 HPG** – debt service is backed by the County's sales tax and, as such, is withheld by the trustee from the monthly distribution, but the General Fund is made whole by a transfer of cash from the Huntington Park Garage (HPG) Fund to the General Fund. The HPG Fund will ultimately cover the cost of annual debt service payments – which are \$1.5 million in 2020 and remain at that level until the bonds mature in 2037. The HPG Fund generates revenue from parking fees.

- **2017 Rocket Mortgage Fieldhouse** – debt service is paid by several sources including the Cleveland Cavaliers Operating Company, City of Cleveland admissions taxes, the 1.5% bed tax authorized by ORC §5739.09(H)(2), and the General Fund. Debt service is paid under two processes, sales tax revenue is withheld by the trustee to satisfy series 2017C. This amount is later reimbursed to the General Fund through semiannual rent payments by the Cleveland Cavaliers Operating Company. The County and Destination Cleveland make annual scheduled payments to series 2017A. 2020 amounts were \$1.45 million and \$1.5 million respectively.

**Property Tax**

The County’s Fiscal Office, through the County Treasurer, collects approximately \$3 billion annually in property tax revenue, the majority of which is distributed to school districts, libraries, and municipalities. Approximately 18% of total taxes collected are retained by the County, 5.7% of which is revenue to the General Operating Fund.

**Property Tax**



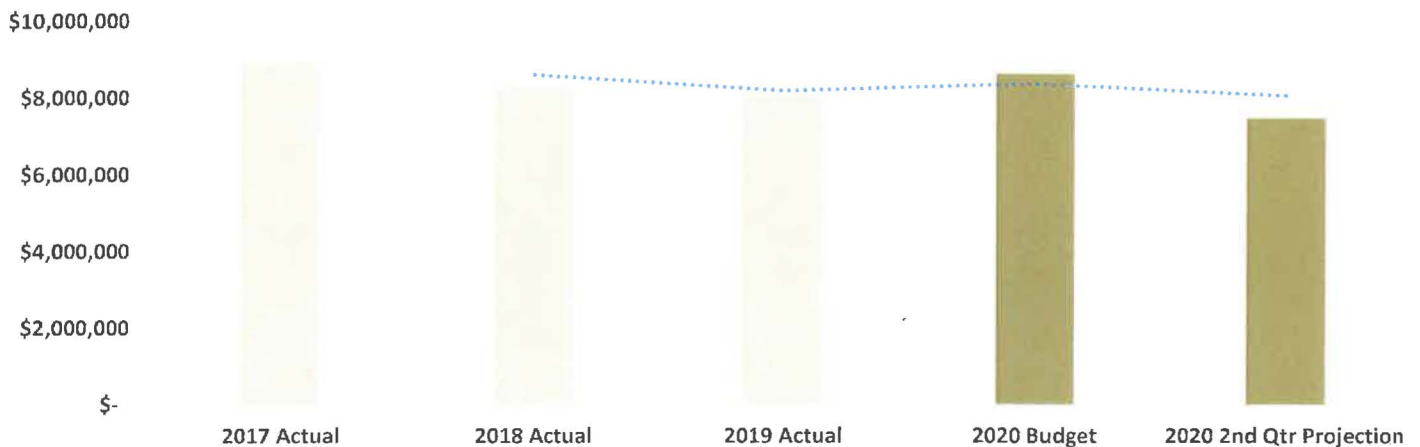
**Property Tax** revenue to the General Fund is estimated to total \$26.9 million: a decrease of \$0.5 million or 1.7% from what was estimated in the budget. General Obligation Bonds are supported by a portion of the County’s 1.45 millage: 0.50 of that is allocated directly to the Bond Retirement Fund, which captures the activity of the County’s General Obligation Bonds. The 2020 Tax Budget (R2019-0138) increased the allocation of the County’s inside millage (1.45 mills) to the General Fund from 0.5 mills to 0.9 mills due to the retirement of the Series 2009A General Obligation Bonds in 2019. This increased property taxes allocated to the General Fund by \$11 million. Annual debt service on the Series 2009B Bonds totals \$5.2 million in years 2020 through 2024 and increases to \$12.3 million in 2025. The Series 2005 Bonds mature in 2020, with that retirement the 2021 Tax Budget (R2020-0111) allocated the general fund an additional \$3.0 million in 2021. In 2023, debt service on the Series 2012 Bonds decreases by approximately \$1.7 million, which will increase property tax revenue (assuming no change to assessed value) by the same amount following a reallocation of inside millage.

**Fines and Forfeitures**

**Fines and Forfeiture** revenue is projected to total \$7.5 million, which \$1.2 million or 13.3% less than what was assumed in the budget. The 2021 estimates assume no change in the total collected. This revenue derives from costs and fees collected in the four County Courts and the 8<sup>th</sup> District State Court of Appeals, which has single jurisdiction in Cuyahoga County. Revenue, therefore, is largely dependent on the number of filings with the clerk. The Clerk of Courts serves as the Clerk for the Court of Common Pleas, Domestic Relations Court, and the 8<sup>th</sup>

District Court of Appeals. By statute, Juvenile and Probate Courts serve as their own clerk. Costs are collected as cases are disposed.

### Fines & Forfeitures



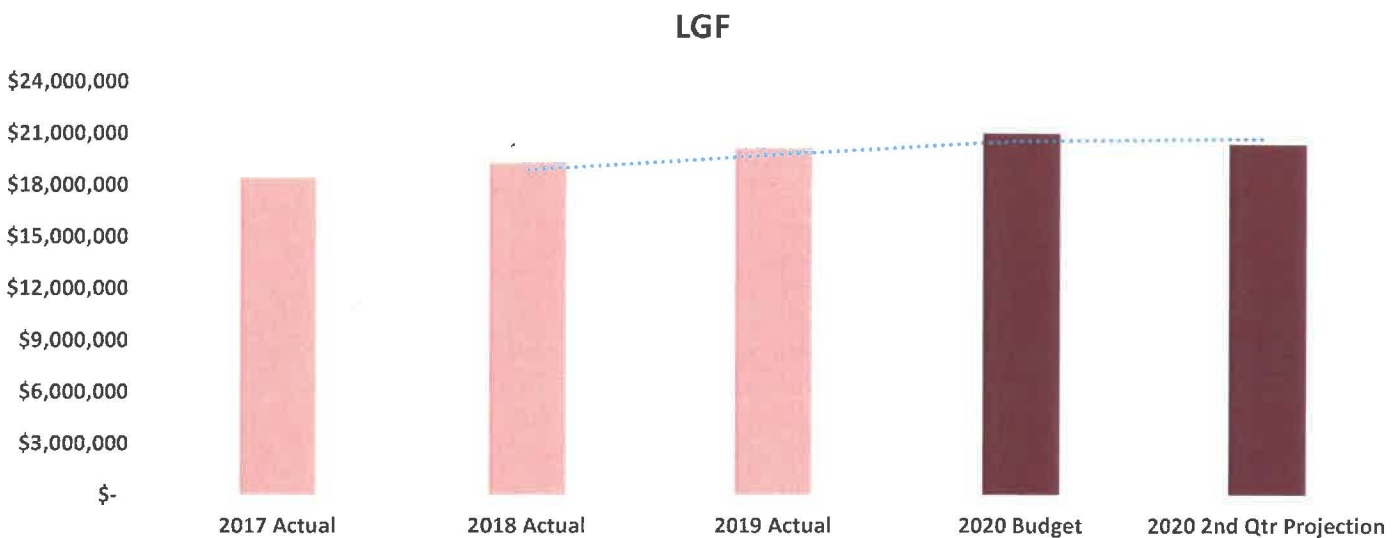
- **Court of Common Pleas** – Civil and Criminal filings totaled 8,285 through the 2nd Quarter 2020, a 2% increase over the number of filings during the same period last year. Criminal filings increased during this period by 4.7% (approximately 153 cases) compared to 2019, while Civil filings also increased by 0.2% (approximately 9 cases) during the same time period.
- **Domestic Relations Court** – Filings in Domestic Relations Court decreased by 2.3%. Motions are anticipated to increase due to COVID-19 and its impacts on families. The Court is also anticipating that additional time will be needed to assist self-represented individuals. The Court also reports dispositions on post decree cases are at 99% efficiency.
- **Juvenile Court** – The 2020/2021 budget established a new Juvenile Court budget for the Intervention Center, which started as a detention alternative pilot program funded through the RECLAIM Ohio grant based on data about the success of rehabilitation efforts. The Intervention Center is funded through the Health and Human Services levy, supplemented by RECLAIM grants outside the operating budget, and is anticipated to be cost effective in avoiding court action, detention, and recidivism. Secure Detention, Shelter Care, and Home Detention populations have all declined during 2020. Since January, with concerns about COVID-19 exposure in the detention center, the average daily population (ADP) for secure detention quickly decreased in March and April and has maintained an average daily population of between 90 and 95 throughout second quarter, a decrease of about 25% from the start of 2020. While this is higher than the same period in 2019, it remains significantly lower than five years ago, when the secure detention ADP regularly approached the 160s-170s. The 2020 year to date average Shelter care population has decreased 24% compared with the same period in 2019 and Home Detention has increased 15%. Abuse, dependency, and neglect June year to date filings total 976, a significant decrease from the same periods in 2019 and 2018 which had year to date filings of 1,757 and 1,624 respectively. This 44% year over year decrease is possibly also a consequence of social distancing due to COVID-19.

### Charges for Services

**Charges for Services** revenue is projected to total \$82.4 million in 2020, which is \$7.6 million or 8.4% less than what was estimated in the budget. The 2020 budget assumed \$1 million in new revenue resulting from the enforcement of a fine to be assessed by the Fiscal Office for failure to comply with the County’s Rental Registry authorized by Ohio Revised Code §5323.02 and 5323.99. The proposed fine will be \$50 in 2020 and \$150 in 2021. The budget included a \$3 million decrease in 2021 due to the inability of the Board of Elections to charge political subdivisions in odd-numbered years (ORC §3501.17) this is offset by an anticipated increase in Conveyance and Recording fees, as estimated by the Fiscal Office. The new Chart of Accounts also redirects the activity associated with the Auto Title Division from a special revenue fund (ORC §325.33) to the General Fund. This increases Charges for Services revenue by about \$6 million per year.

***Other Intergovernmental***

**Other Intergovernmental** revenue is projected to total \$47.8 million in 2020, which is \$2.3 million or 4.6% less than what was estimated in the budget. This reflects the reimbursement received from the **State Public Defender’s Office** for indigent defense, trial transcript, and guardian ad litem expenditures. The Ohio Public Defender confirmed reimbursements decreased to 70% effective July 2020 and the State is hopeful that the rate will not drop below 70%, which is what was assumed in the 2020 budget. While the current rate of reimbursement is 70%, it has fluctuated over the years from as low as 35% in 2013 as high as 85% in 2020. This also includes revenue derived from the **Local Government Fund (LGF)** which is projected to total \$20 million in 2020 and \$17.7 million in 2021. The budget was calculated based on the allocation from the State. The LGF is supported by 1.68% of general tax revenue collected by the State. The 2020 estimates assume a 1% decrease, due to the reduction of the amount of tax revenue directed to the LGF from 1.68% to 1.66%.



***Investment Earnings***

**Investment Earnings** are estimated to total \$15.3 million in 2020, which is \$0.3 million or 1.9% more than what was estimated in the budget. Presently, the value of the County’s investment portfolio totals \$842 million.

At this time, the 2021 estimate assume no change, but the future year estimates will be re-evaluated at 3<sup>rd</sup> Quarter as investments mature and are reinvested.



**Other Revenue/Taxes**

**Other Revenue/Taxes** is projected to total \$24.1 million in 2020, which is \$3.8 million or 13.6% less than what was estimated in the budget. This projection includes:

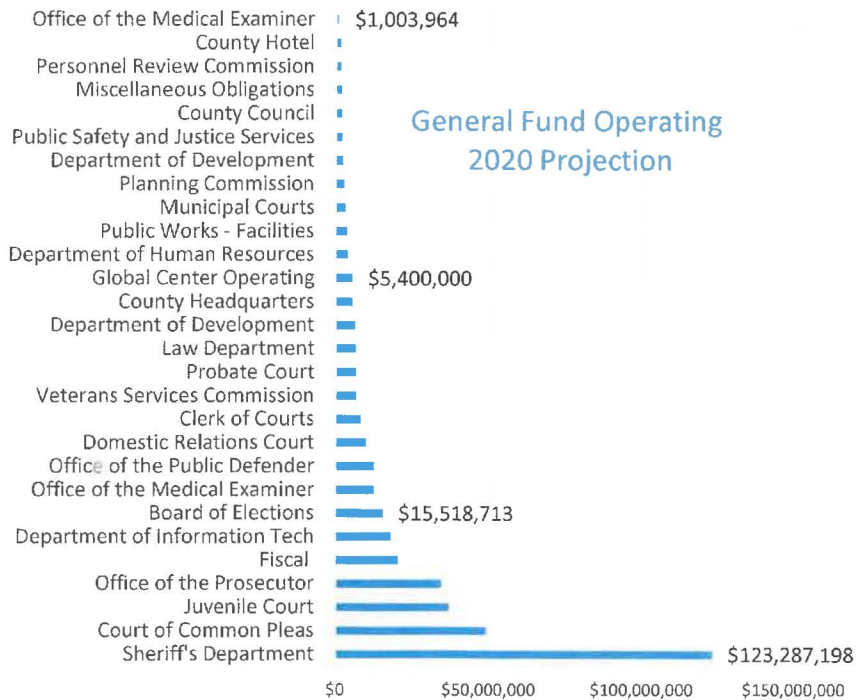
- \$8 million draw on the cash balance in the MCO Transition Fund in 2020 and a \$3.3 million draw in 2021
- \$5.5 million repayment from the Cleveland Cavaliers in both years to repay the General Fund for debt service on the 2017 Sales Tax Revenue Bonds issued for the Rocket Mortgage Fieldhouse Transformation project.
- \$1.7 million combined cash transfer from the Road & Bridge and Sanitary Sewer Funds in both years to repay the advance made from the General Fund for the purchase and renovation of the Harvard Road Garage
- \$1.5 million transfer from the Garage Fund in both years to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage

**Expenditure Discussion**

The General Fund supports programs and services in nearly every facet of County government, supporting agencies under the authority of the County Executive, those under other elected officials (e.g. courts, Prosecutor), and those controlled by independent Boards and Commissions. **Expenditures for the General Fund are projected to be \$484.1 million**, which is a \$27.4 million or 5.4% less than budget. One-half of this surplus, approximately \$14 million is in personnel services largely due to the Executive’s hiring freeze and 10-day furlough. The remainder of the operating surplus is Other Expenditures. The COVID-19 pandemic temporarily interrupted many services and resulted in lower spending.

**Departmental Budget Variances**

The 2nd quarter estimates include a freeze on hiring and 10-day furlough for departments governed by the County Executive and the County Prosecutor. This is among the first policies implemented to help offset the loss of revenues that are expected as a result of the COVID-19 pandemic. Other savings implicit in the numbers include lower levels of supplies and other goods and services that are needed for the physical workspace; any additional expenses incurred due to the pandemic will be subject to reimbursement from the Federal Cares Act award.



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The departments with significant budget variances include:

- **Fiscal Office** – (\$2.4 million surplus) This surplus results from not replacing twenty-six vacant positions, the furlough, and lower auditors' and treasurers' fees from lower financial activity during the county closure.
- **Common Pleas** – (\$7.3 million surplus) This variance is mainly driven by a reduction in spending in Assigned Counsel, Judicial Service Fees, and Translator Costs in the Judicial Administration division. This reduction in spending is due to a delay in budgeted Assigned Counsel rate increases and the Court not hearing as many cases due to COVID-19.
- **Sheriff** – (\$4.6 million surplus) The Department is projected to end the year with a surplus in Personnel services largely due to vacancies in the main Jail division (\$4M). There is also a surplus of appropriation in Euclid Jail, which has closed, and all expenses have been moved to downtown jail. The Metrohealth Hospital medical services contract has experienced \$2 million in increased spending, but the Department estimates that \$1 million of those expenses may be eligible for reimbursement from the Federal CARES/COVID funding.
- **Prosecutor** – (\$3.3 million surplus) - Approximately one-half of the Prosecutor's surplus is due to furloughs and vacancies. The remainder of the \$3.3M surplus is from the outside counsel contracts which will not be spent in 2020.
- **Information Technology** – (\$2.8 million surplus) Of this variance \$1.9M is in personnel, \$660,000 is in contracts and \$550,000 is in utilities. The majority of the personnel surplus is due to ERP staffing that was slated to move to operations early in 2020, but that were still paid from the capital project fund as of June 30th. The balance of the lower personnel results from the hiring freeze and the furlough. Network services usage is lower than budget, which reflects lower demand at County buildings due to the State of Emergency.
- **Public Defender** – (\$1.0 million surplus) About one-half of the surplus stems from vacant positions, with most of the balance resulting from a six-day furlough and some savings in staff development and travel.
- **Juvenile Court** – (\$1.0 million surplus) Assigned counsel expenses are lower than budget by \$1.8 million due to less in-court activity and a delay in the rate increases.
- **Public Works- Facilities** – (\$1.5 million deficit) The expenditures include the consultant contract for the new justice center complex replacement planning. That contract was supposed to be funded from leftover contract balance from 2019, which is not reflected in the current year budget. The unbudgeted property management consultant contract amendment also contributes to the shortfall.
- **Development** – (\$1.4 million deficit) Projects for the General Fund Casino program are appropriated as they are approved by County Council. The projection includes all projects, including those that have not yet received appropriation, so a temporary shortfall shows in the midyear report.

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- **County Hotel** – (\$1.4 million deficit) The County will pay property taxes for the downtown Hilton hotel in the amount of \$1.4 million. This expense was not included in the original budget.

### **Subsidies to Other Funds**

**General Fund subsidies to other County funds are projected to total \$79.3 million in 2020**, which is \$2 million 2.3% higher than what was included in the budget. Notable variances from budget include:

- **Gateway** (Series 1992A, 2010C, 2020C) **Debt Service** - \$1.4 million over budget – The County’s contribution toward Gateway debt service is offset by both admissions taxes and previously received credits calculated from bed tax from Destination Cleveland. Destination Cleveland reached the maximum amount established by the Bed Tax Agreement in 2019. The loss of this credit directly attributes to the budget deficit. In 2020 the series 2010C bonds were refunded with final maturity in 2023.
- **Brownfield** (Series 2010A & 2020A) **Debt Service** - \$154,000 under budget – Brownfield debt service is offset by loan repayments and interest earnings. Higher than expected loan revenue, payoffs, and settlements reduced the County’s obligation. Debt service contributions in 2021 will be \$830,000 and future payments will increase to \$1.1 million. Series 2010A bonds were refunded in May 2020 and mature in 2030.
- **Commercial** (Series 2010B & 2020B) **Redevelopment Debt Service** - \$750.00 over budget – All outstanding Commercial loans were redeemed in 2019 resulting in a large cash balance residing in the debt service account held by the bond trustee. These redemptions eliminated the debt service contribution for 2020, leaving only annual trustee fees which cannot be paid from loan revenue. Series 2010B bonds were refunded with the issuance of Series 2020B.
- **Hotel Debt Service** – Debt service on the County owned Hilton hotel is projected at \$4.3 million over budget. The result of the deficit is directly attributable to COVID-19, the shutdown, and reduction in travel. Hilton contractually pays revenue contributions toward debt service up to an annual ceiling of \$9 million, the County is required to pay the remaining debt service due. With the current and on-going crisis, Hotel revenues are unable to meet the maximum contribution and will end 2020 with total contributions of \$4.0 million. City of Cleveland tax increment financing and lodging tax contributions total \$1 million for the period November 2019 – November 2020. No further materially significant revenue is anticipated during 2020.

### **Reserves on Balance**

There are \$17.5 million in remaining reserves on balance in the General Operating Fund, including:

- **Demolition Fund** – \$5.4 million – A subsidy to the Demolition Fund
- **Bond Guarantee** – \$1.1 million - Debt Service on Flats East Bank project
- **Economic Development Fund** – \$4 million – Lumen Project

- **Sherwin Williams - \$7 million – Incentive**

**Ending Cash Balance**

2020 General Fund revenue and expenditures are projected to total \$436.5 million and \$484.1 million, respectively. **The ending unadjusted cash balance in the General Fund is projected to total \$91.4 million, which is equal to 18.9% of total expenditures.** After factoring in the Reserves on Balance, the ending cash balance is estimated to total \$73.9 million or 14.7% of expenditures. As of 2<sup>nd</sup> Quarter, the County is not in compliance with **Section 706.01 of the County Code, which requires a minimum of a 25% cash balance.**

**Health and Human Services Levy Funds**

Cuyahoga County residents have generously approved two levies for supporting health and human services.

- **Health and Human Services – 4.8 mills** – this levy was approved by the voters in May, 2016 for the period of eight years (expires December 2024).
- **Health and Human Services – 3.9 mills** – this levy was approved in April, 2020 for the period of eight years (expires December 2028). It replaces and added an increase from 3.9 mills to 4.7 mills.

| <b>Health &amp; Human Services Levy Fund (combined)</b> | <b>2019 Actual</b> | <b>2020 Current Budget</b> | <b>2020 Estimate</b> | <b>2021 Estimate</b> |
|---|--------------------|----------------------------|----------------------|----------------------|
| Beginning Cash Balance                                  | \$10,861,031       | \$8,059,498                | \$8,059,498          | \$28,204,191         |
| Operating Revenue                                       | \$258,514,542      | \$244,755,432              | \$252,634,948        | \$290,933,166        |
| Operating Expenditures                                  | \$75,562,006       | \$73,671,648               | \$67,344,192         | \$68,822,599         |
| Subsidies to Other Funds                                | \$190,313,702      | \$174,375,394              | \$165,146,063        | \$210,328,904        |
| Unadjusted Ending Cash Balance                          | \$3,499,865        | \$4,767,888                | \$28,204,191         | \$39,985,853         |
| % Balance to Expenditures                               | 1.3%               | 1.9%                       | 12.1%                | 14.3%                |

**Revenue Discussion**

**Overall revenue is projected to total \$252.6 million, which is a \$7.9 million or 3.2% more than the current budget.**

**Revenue generated by the County’s two levies** is projected to total \$236.8 million, which is \$13.7 million or 6.1% more than what was assumed in the adopted budget. This is an overall increase from the 1<sup>st</sup> quarter as result of the first collection coming in higher than expected. Revenue generated by the County’s two levies is assumed to total \$273.7 million in 2021; 16.5% higher than what was anticipated in the budget, which assumed that the 3.9 mill levy would be approved by voters. Replacing as opposed to renewing, the 3.9 mill levy enables the County to capture the increase in property values following the Sexennial Appraisal that was completed in 2018. Replacing the 3.9 mill levy added \$11 million while the .8 mill increase added \$24 million in property tax revenue.

**Other Intergovernmental** revenue is projected to total \$14.8 million, which is \$1 million or 6% less than what was assumed in the adopted budget, due to the impact of the COVID 19. This is an overall increase from the 1<sup>st</sup> quarter as result of an increase in public assistance revenue. The 2021 estimate is \$17.3 million or 5.1% higher than what was anticipated in the budget. This is revenue received from the Public Assistance and State Homestead credit. The homestead exemption allows low-income senior citizens and permanently and totally

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disabled Ohioans, to reduce their property tax bills, by shielding some of the market value of their homes from taxation. The exemption, which takes the form of a credit on property tax bills, allows qualifying homeowners to exempt up to \$25,000 of the market value of their homes from all local property taxes. The state of Ohio reimburses school districts and local governments for the amount of revenue taxpayers save through the homestead exemption.

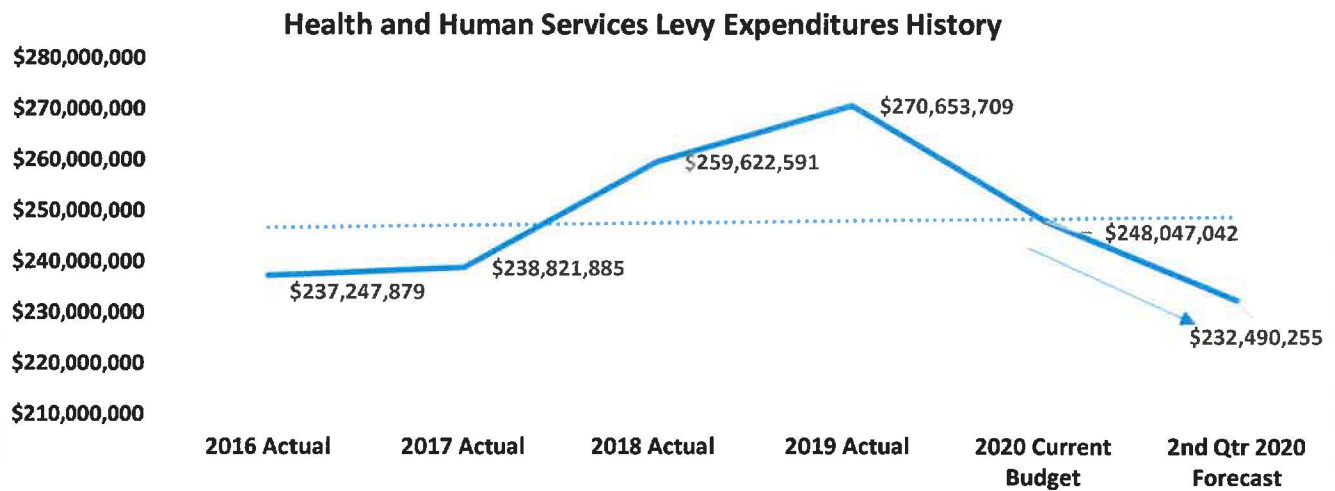
**Other Revenue** is projected to total \$1 million which is \$4 million or 80% less than budget. This decrease is primarily due the budgeted \$4.9 million transfer from the General Fund that will not be required in 2020.

### **Expenditure Discussion**

Expenditures from the HHS Levy Fund include the County's support for the Alcohol, Drug Addiction, and Mental Health Services (ADAMHS) Board of \$40.4 million in 2020 and \$39.4 million in 2021, MetroHealth System of \$32.5 million in both 2020 and 2021, as well as subsidies to other County funds to support operating expenditures. The subsidies provided to other County funds represent the difference between Federal, State, and other program revenue and the cost of operations for agencies and departments that provide health and human services throughout the County. **HHS Levy expenditures represent approximately 27% of total County spending in the areas of social services, health and safety, and justice and public safety.**

**The HHS Levy expenditure projection of \$232.5 million** is nearly \$15.6 million or 6.3% less than current budget. The following are the larger subsidy variances from what was assumed in the budget:

- HHS-Child Support Enforcement Agency (CSEA) – (\$3.5 million surplus) Reduction in personnel costs due to furlough and vacancies, as well as the reduction in contract and other operating expenses.
- Juvenile Court – (\$5.6 million surplus) Decrease use of the Guardian ad Litem (GALs) \$1.8 million as a result of the new intervention center usage - delayed rate increase, board and care placements \$2 million, detention center medical \$600k. Additionally, \$1.3 million in payroll (moved from General Fund and RECLAIM); the furlough will be largely offset by retro collective bargaining and cost of living adjustments.
- HHS-Job and Family Services (CJFS) – (\$2.3 million surplus) Reduction in personnel costs due to furlough and attrition, as well as the reduction in contract and other operating expenses.
- HHS-Administration – (\$2.3 million - surplus) Reduction in personnel costs due to furlough and vacancies, as well as the reduction in contract spending, particularly in the Skill-Up program.
- HHS-Senior and Adult Services (DSAS) – (\$1.7 million surplus) Reduction in personnel costs due to furlough and vacancies, as well as the reduction in contract and other operating expenses such as transportation/congregate meals due to the COVID-19 pandemic.



#### Ending Cash Balance

The HHS Levy Fund is projected to end 2020 with a cash balance of \$28.2 million or 12.1% of projected expenditures. The reserve requirement prescribed in **Section 707.01 is 10% of total expenditures**. Based on 2nd Quarter estimates, the balance is projected to be well above the mandated minimum.

It is important to factor in the ending cash balance in the combined **Public Assistance Funds** when considering the amount of reserves available to support HHS programs and services. At year-end 2019, the ending cash balance in the combined Public Assistance Funds totaled approximately \$34 million. Including this or a portion of this PA balance will put us in further compliance with Section 707.01, requiring a 10% of total expenditures.

#### All Funds

The All Funds budget captures the County's total annual operating activity, excluding grants and capital projects. This includes not only the General and Health and Human Services Levy Funds, but also all the special revenue (restricted) funds.

| All Funds                      | 2019 Actual     | 2020 Budget     | 2020 Estimate   | 2021 Estimate   |
|--------------------------------|-----------------|-----------------|-----------------|-----------------|
| Beginning Cash Balance         | \$701,137,941   | \$725,380,714   | \$725,380,714   | \$937,065,025   |
| Operating Revenue              | \$1,591,578,518 | \$1,454,384,382 | \$1,838,352,096 | \$1,609,536,224 |
| Operating Expenditures         | \$1,567,335,745 | \$1,722,605,347 | \$1,626,667,785 | \$1,453,303,621 |
| Unadjusted Ending Cash Balance | \$725,380,714   | \$457,159,749   | \$937,065,025   | \$1,093,297,628 |

#### Revenue Discussion

**2020 All Funds revenue is projected to total \$1.8 billion, which is \$383 million or 26.4% over what was estimated in the budget.** Significant variances from budget include:

- Opioid Mitigation Funds - \$117 million in litigation settlements.

- 
- CARES Act Funding - \$215 million to offset the impacts of COVID-19.
  - Board of Developmental Disabilities - \$97 million correction increasing BODD revenue.

### Expenditure Discussion

**All Funds expenditures are projected to total \$1.6 billion in 2020, which is \$95.9 million, or 5.6%, less than the budget of \$1.7 billion.** With few exceptions, surpluses are projected in the All Funds budgets throughout the Counties agencies and departments. Significant variances in agency budgets include:

- **Fiscal Office** (\$109.7 million deficit) Most of the shortfall for this department is seen in the COVID-19 special revenue fund, which is partially offset by the savings in the General Fund COVID Emergency Response program (net deficit \$157.1 million). The COVID funds were received in 2020 and not included in the original budget and has not been approved by Council in the full expenditure amount. The lodging tax fund is projected with a surplus of \$19.0 million as year-to-date expenses are lower in comparison to the budget.
- **Public Works – Road and Bridge** (\$59.5 million surplus) The road capital improvements are expected to end the year with a surplus of \$39.1 million and the operating fund shows a surplus of \$6.8 million. The project estimates are greatly influenced by the timing of activity and the year-to-date expenditures are lower.
- **Developmental Disabilities** (\$28.9 million surplus) The Board has continued its transition from providing direct services to clients and so the staffing levels have decreased since budget adoption. Personnel expenses are projected to be \$9.9 million lower than budget as a result. Another \$19 million in contractual and client services are lower due to the transition, but lower expenditures are also explained by the COVID State of Emergency.
- **Common Pleas Court** (8.3 million surplus) Surplus mainly driven by a reduction in spending in Assigned Counsel, Judicial Service Fees, and Translator Costs in the Judicial Administration section due to Court not hearing as many cases due to COVID. Surpluses in the Special Revenue Funds also contributing as projections assume expensing around 50% of the appropriation determined by the Court at the beginning of the year.
- **Development** (\$9.7 million deficit) All Funds Deficit due to inability to show upcoming appropriation increases in the Casino, Economic Development Fund and the Demolition Funds in the new system for projects. Cash is available (via GF Subsidy or within the Special Revenue Fund) to fund the Council approved planned projects.
- **Human Resources** (\$13.2 million surplus) The Board of Developmental Disabilities' health plan division has seen a decrease in spending as the Board has lower staffing with the closing of satellite sites. For the County's major medical division, the budget was increased to provide for the full certification of contracts, however spending is slightly decreased from last year. The projection includes \$12.8 million to compensate Metro Health Hospital for lower demand during the State of Emergency.

- **HHS-Job and Family Services** (\$11.0 million surplus) This department has seen activity greatly impacted by the COVID-19 pandemic. Requests for proposals and recertifications are delayed, resulting in a surplus of \$3.7 million in contractual services and program vouchers and transportation services are also lower by \$2.4 million. The implementation of the new countywide financial system has also caused some of the delays in processing vouchers for payment, which is expected to have an impact on this year's total spending. In addition, \$1.8 million of savings in personnel is due to vacancies and furloughs.
- **Prosecutor** (\$5.8 million surplus) Contracts are lower by \$3.5 million for both outside counsel and the Delinquent Tax Hardest Hit Fund Program that ended as of December 31, 2019 and is winding down. The balance of the surplus is due to unfilled vacant positions and furloughs.
- **Sheriff** (\$7.3 million surplus) In addition to the \$4.6 million General Fund lower expenditures for the jail, the Diversion Center budget allocation of \$2.5 million will not be spent as the County has since established the Opioid Mitigation Fund to pay for the creation of the Diversion Center.
- **Medical Examiner** (\$6.3 million surplus) The projection reports do not reflect an upcoming appropriation decrease for the Crime Lab. Once the decrease has been entered into the financial system, the actual surplus will be about \$492,000. This is due to mainly less than expected spending on the Esposito Body Transport contract, furlough savings, and a decrease in Other Expenditures spending initiated by the Department.
- **HHS Administration** (\$6.2 million surplus) Most of the variance (\$5.5 million) is due to lower contract expenditures in the Comprehensive Case Management and Employment Program (CCMEP). The rest of the variance is due to furloughs and vacant positions.
- **HHS-Child Support Services** (\$4.6 million surplus) The variance is due to vacancies, furloughs and contractual savings as a result of the COVID-19 and the closing of County buildings.

## Fund Balances

**Hospitalization - Self-Insurance Fund** – This fund captures the activity associated with the County's Benefits Program and is projected to end the year with an available **cash balance totaling \$44.8 million, which is 42% 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.

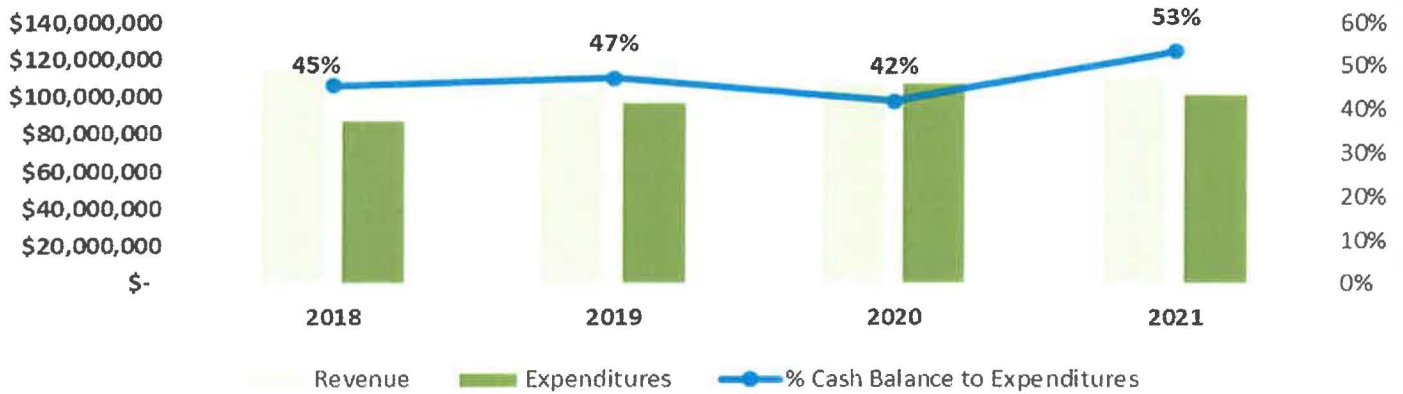
The IBNR reflects the claims incurred in 2019 that will be paid in 2020; this represents the amount of the cash balance needed at year end in 2019. The ending cash balance in the Self Insurance/Hospitalization Fund in 2019 totaled \$45 million: five times the amount required by ORC.

Revenue, which comes from employee and employer contributions, is projected to be close to what was assumed in the budget, and expenditures are projected to be \$10.5 million (10%) higher than in 2019. The large increase in expenses is due to the advance payment agreement with Metro Health in the amount of \$12.8 million to assist them during the COVID-19 pandemic in maintaining payment volume that existed from the County Employee Metro Health Select Plan's claims activity prior to the pandemic period. Metro Health will



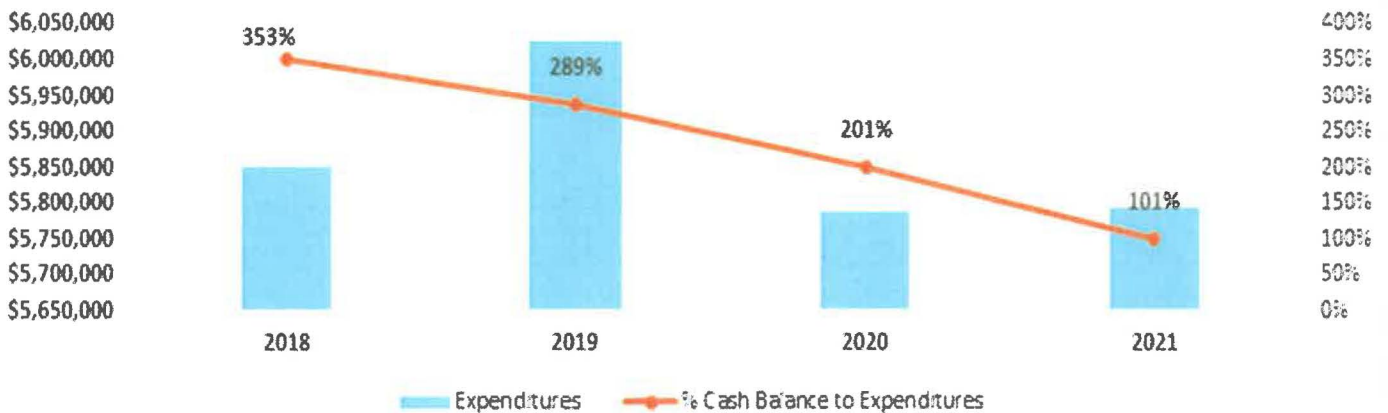
reimburse the County the difference between the advance payment and what we actually paid to Metro under the plan.

### Self Insurance

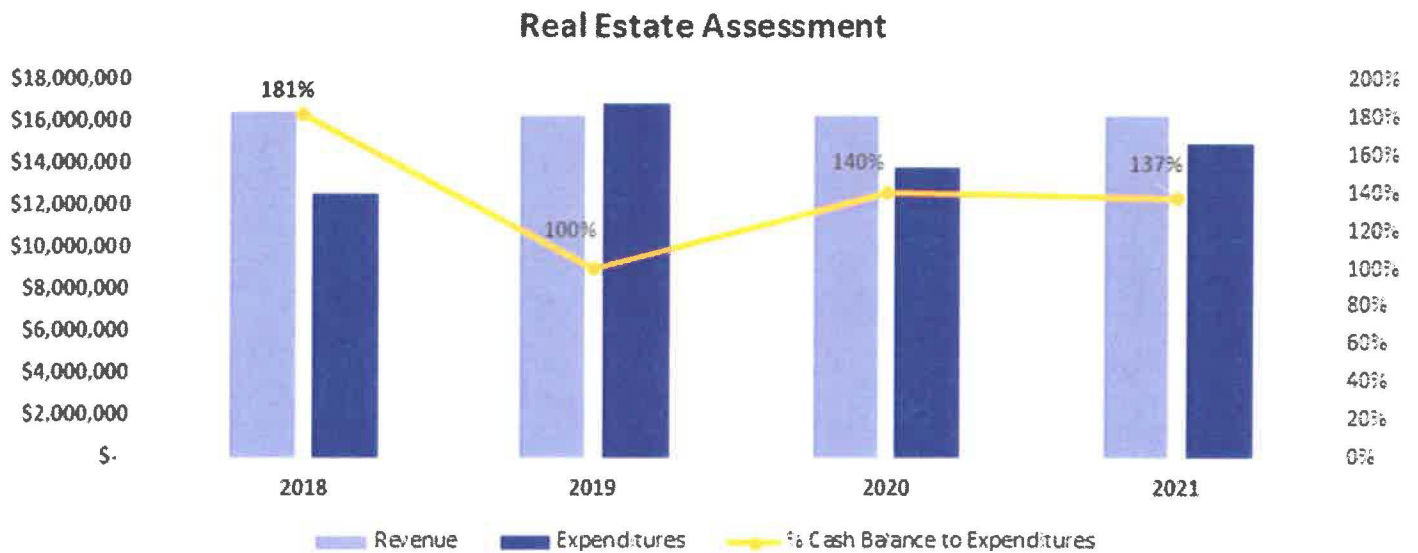


**Workers Compensation** – This fund captures the premium and claims costs of the County’s Workers Compensation program. Revenue derives from charges to agency and departmental budgets based on a combination of claims costs and risk. In 2016, the County Fiscal Office suspended the charges because the cash balance in the 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. Based on current estimates, the ending cash balance in 2020 will total \$11.6 million. This estimate may change based recent on communication from the Ohio Bureau of Workers’ Compensation that states the County will be refunded for 100% of premiums paid for the 2018 policy year. The charges are not expected to resume until 2021, at the earliest. The last year in which workers compensation charges were processed was 2015: charges totaled just short of \$6 million, 40% of which impacted the General Fund and 25% impacted the HHS Levy Fund. Annual expenses total approximately \$5 million.

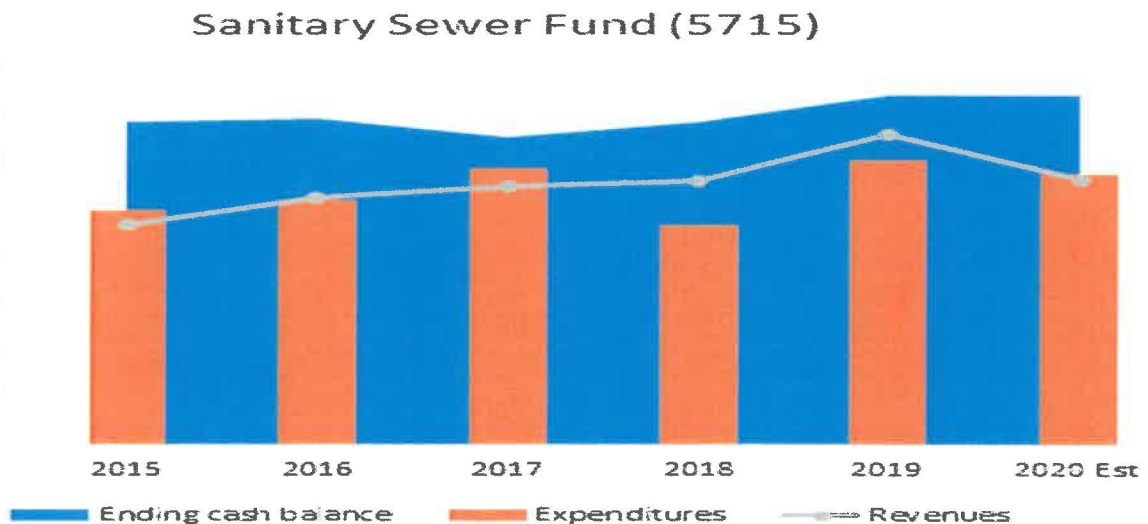
### Workers Compensation



**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. The cash balance in the Fund at the end of 2019 was \$16,871,053. **Ohio Revised Code 325.31(B)(6)** requires that the County return surplus funds to the taxing authorities that contributed to the Fund at the end of the Sexennial Appraisal. In 2019, The County made a tax distribution in the amount of \$11,500,00.00. The 2020 revenue and expenditure projections are \$16,283,761 and \$13,794,001 respectively which result in a projected ending cash balance \$19,360,813.



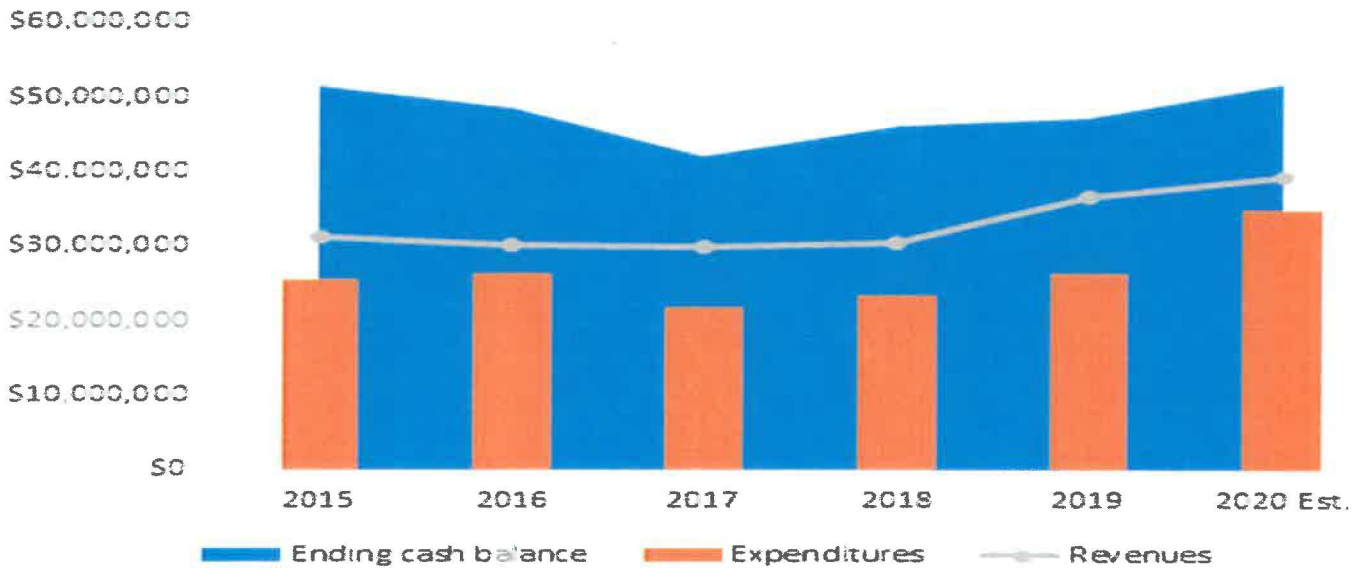
**Sanitary Sewer** – At year end, the balance in the Sanitary Sewer Fund (5715) totaled \$37 million, which is 156% of expenditures. The Sanitary Sewer Funds are projected to end the year with a cash balance equal to 129% of annual expenditures.



**Road & Bridge** – At year end, the cash balance totaled \$47 million, which was 188% of expenditures. The fund includes the \$7.50 and \$5 subfunds, and effective January 2019, also includes an additional \$5 fund authorized

by H.B. 26 and County Ordinance O2017-0003. The 2019 revenues from this new tax totaled \$4.7 million. The cash balance is projected to end the year with 148% of annual expenditures.

### Road & Bridge Funds (2270)



#### COVID-19 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.

The CARES Act requires that payments from the CRF can only be used to cover expenses that:

1. Are necessary expenditures incurred due to the public health emergency with respect to COVID-19;
2. Are not accounted for in the budget most recently approved as of March 27, 2020; and
3. Were incurred during the period that begins on March 1, 2020 and ends on December 30, 2020

The United States Treasury has provided additional guidance on properly expending CARES Act funds on multiple occasions since March 2020.

The Administration has worked diligently to create a spending plan that is responsive to the needs of Cuyahoga County as an institution as well as the residents and constituents we serve. In addition to reimbursing County departments for expenses incurred in responding to the COVID-19 outbreak, CARES Act dollars have been allocated to fund programs and initiatives to support the community during the COVID-19 pandemic. As of July 31, 2020, we have approximately \$67.6 million in **Council approved CARES Act programs.**

Examples include:

- Some of the larger purchases/contracts include: \$15 million for building updates, the purchase of personal protective equipment and associated supplies to ensure the health and safety of County employees and community partners
- \$16 million for hazard pay
- \$3.3 million for closure pay
- \$7.2 million for County Emergency Leave
- \$1.4 million for federal COVID Leave
- \$2.3 million for small business fund, grants to small businesses to provide emergency working capital
- \$5 million for COVID testing, support for the Cuyahoga County Board of Health to implement a community COVID-19 testing program in partnership with the MetroHealth System
- \$5 million for eviction prevention, in the form of rental payments to property owners when owed due to lost tenant income and non-financial eviction prevention services.
- \$1.4 million for PPE Storage Facility
- \$2.9 million for Hotels for Homeless, support to implement a congregate shelter de-concentration strategy designed to provide for social distancing at homeless shelters
- Support for digital inclusion efforts for students by purchasing hotspots, computers, and internet service
- Support for various programs and organizations responding to the pandemic, including the COVID-19 Rapid Response Fund, the Greater Cleveland Food Bank, and the Domestic Violence Child Advocacy Center

### COVID-19 CARES Act Spending



**Cuyahoga County Office of Budget and Management**  
**2020-2024 Budget/Forecast Analysis - 2020 2Q**  
**151 - Forecast by Fund**  
**Prompt Values: Fund: 1100;1105;1110**

| <i>General Fund</i>                 | 2019 Actuals         | 2020 Current<br>Year Budget | 2020 YTD<br>Actuals  | 2020 Current<br>Projection | PY-CY<br>% Chg | 2021 Total<br>Projection | CY-BY<br>% Chg | 2022 Total<br>Projection | 2023 Total<br>Projection | 2024 Total<br>Projection |
|-------------------------------------|----------------------|-----------------------------|----------------------|----------------------------|----------------|--------------------------|----------------|--------------------------|--------------------------|--------------------------|
| <b>Available Beginning Balance</b>  | <b>162,502,291</b>   | <b>139,010,423</b>          | <b>139,010,423</b>   | <b>139,010,423</b>         |                | <b>91,391,263</b>        |                | <b>81,625,972</b>        | <b>76,382,624</b>        | <b>75,191,056</b>        |
| <b>REVENUE</b>                      |                      |                             |                      |                            |                |                          |                |                          |                          |                          |
| Property Tax                        | 13,483,901           | 27,400,000                  | 13,226,591           | 26,943,552                 | 99.8%          | 28,731,456               | 6.6%           | 28,919,559               | 30,473,334               | 31,882,856               |
| Licenses & Permits                  | 75,904               | 72,050                      | 29,551               | 64,958                     | (14.4%)        | 76,392                   | 22.8%          | 76,392                   | 76,392                   | 76,392                   |
| Fines & Forfeitures                 | 8,103,654            | 8,647,581                   | 4,095,659            | 7,495,818                  | (7.5%)         | 8,191,318                | 9.3%           | 8,191,318                | 8,191,318                | 8,191,318                |
| Charges for Services                | 68,659,654           | 89,936,159                  | 24,186,384           | 82,380,491                 | 20.0%          | 78,917,759               | (4.2%)         | 81,917,758               | 78,717,759               | 81,917,759               |
| Intergovernmental                   | 46,295,662           | 50,118,093                  | 26,905,855           | 47,819,785                 | 3.3%           | 74,767,367               | 56.4%          | 71,467,367               | 71,467,367               | 71,467,367               |
| Other Revenue                       | 35,212,741           | 18,993,319                  | 3,587,431            | 18,315,168                 | (48.0%)        | 14,784,053               | (19.3%)        | 14,784,053               | 14,784,053               | 14,784,053               |
| Other Taxes                         | 4,651,781            | 8,918,072                   | 1,520,611            | 5,813,707                  | 25.0%          | 8,026,265                | 18.1%          | 8,026,265                | 8,026,265                | 8,026,265                |
| Sales Tax                           | 252,856,916          | 255,362,351                 | 123,381,019          | 232,386,776                | (8.1%)         | 245,071,552              | 5.1%           | 253,731,136              | 260,634,435              | 268,294,805              |
| Interest Earnings                   | 20,150,857           | 15,000,000                  | 8,628,214            | 15,287,574                 | (24.1%)        | 16,150,857               | 7.0%           | 17,350,857               | 18,350,857               | 20,150,857               |
| <b>TOTAL OPERATING REVENUE</b>      | <b>\$449,491,070</b> | <b>\$474,447,625</b>        | <b>\$205,561,315</b> | <b>\$436,507,829</b>       | <b>(2.9%)</b>  | <b>\$474,717,019</b>     | <b>8.8%</b>    | <b>\$484,464,705</b>     | <b>\$490,721,780</b>     | <b>\$504,791,672</b>     |
| <b>TOTAL AVAILABLE RESOURCES</b>    | <b>\$611,993,361</b> | <b>\$613,458,048</b>        | <b>\$344,571,737</b> | <b>\$575,518,252</b>       | <b>(6.0%)</b>  | <b>\$566,108,282</b>     | <b>(1.6%)</b>  | <b>\$566,090,677</b>     | <b>\$567,104,404</b>     | <b>\$579,982,728</b>     |
| <b>EXPENDITURES</b>                 |                      |                             |                      |                            |                |                          |                |                          |                          |                          |
| Personnel Services                  | 259,302,054          | 282,226,646                 | 135,500,937          | 267,958,216                | 3.3%           | 277,847,088              | 1.7%           | 284,511,900              | 290,469,589              | 299,137,699              |
| Other Expenses                      | 161,436,368          | 152,009,693                 | 42,526,307           | 136,839,399                | (15.2%)        | 139,957,192              | 2.3%           | 140,403,832              | 138,620,706              | 138,930,115              |
| <b>TOTAL OPER. EXPENDITURES</b>     | <b>\$420,738,422</b> | <b>\$434,236,339</b>        | <b>\$178,027,244</b> | <b>\$404,797,615</b>       | <b>(3.8%)</b>  | <b>\$417,804,280</b>     | <b>3.2%</b>    | <b>\$424,915,732</b>     | <b>\$429,090,295</b>     | <b>\$438,067,814</b>     |
| <b>OTHER FINANCING USES</b>         | <b>70,693,804</b>    | <b>77,332,002</b>           | <b>59,115,849</b>    | <b>79,329,374</b>          | <b>12.2%</b>   | <b>66,678,030</b>        | <b>(15.9%)</b> | <b>64,792,321</b>        | <b>62,823,053</b>        | <b>70,333,195</b>        |
| <b>TOTAL CASH OBLIGATIONS</b>       | <b>\$491,432,226</b> | <b>\$511,568,341</b>        | <b>\$237,143,093</b> | <b>\$484,126,989</b>       | <b>(1.5%)</b>  | <b>\$484,482,310</b>     | <b>0.1%</b>    | <b>\$489,708,053</b>     | <b>\$491,913,348</b>     | <b>\$508,401,009</b>     |
| <b>ENDING ENCUMBRANCES</b>          |                      |                             |                      |                            |                |                          |                |                          |                          |                          |
| <b>ENDING BALANCE BEFORE ADJUST</b> | <b>\$120,561,135</b> | <b>\$101,889,707</b>        | <b>\$107,428,644</b> | <b>\$91,391,263</b>        | <b>(7.6%)</b>  | <b>\$81,625,972</b>      | <b>(10.7%)</b> | <b>\$76,382,624</b>      | <b>\$75,191,056</b>      | <b>\$71,581,719</b>      |
| <b>BALANCE TO EXPENDITURES</b>      | <b>24.5%</b>         | <b>19.9%</b>                | <b>45.3%</b>         | <b>18.9%</b>               |                | <b>16.8%</b>             |                | <b>15.6%</b>             | <b>15.3%</b>             | <b>14.1%</b>             |
| <b>Reserves on Balance</b>          |                      |                             |                      |                            |                |                          |                |                          |                          |                          |
| Demolition Fund                     | -                    | 5,400,000                   | -                    | 5,400,000                  |                | 2,600,000                |                | -                        | -                        | -                        |
| East Bank Guarantee                 | -                    | 1,100,000                   | -                    | 1,100,000                  |                | 1,100,000                |                | -                        | -                        | -                        |
| Enterprise Resource Planning        | -                    | 7,000,000                   | -                    | -                          |                | -                        |                | -                        | -                        | -                        |
| County Hotel                        | -                    | 7,000,000                   | -                    | -                          |                | 7,000,000                |                | -                        | -                        | -                        |
| Health and Human Services           | -                    | 4,900,000                   | -                    | -                          |                | -                        |                | -                        | -                        | -                        |
| Economic Development Fund Repayment | -                    | 4,000,000                   | -                    | 4,000,000                  |                | -                        |                | -                        | -                        | -                        |
| Sherwin Williams                    | -                    | -                           | -                    | 7,000,000                  |                | -                        |                | -                        | -                        | -                        |
| <b>TOTAL RESERVES ON BALANCE</b>    | <b>-</b>             | <b>29,400,000</b>           | <b>-</b>             | <b>17,500,000</b>          |                | <b>10,700,000</b>        |                | <b>-</b>                 | <b>-</b>                 | <b>-</b>                 |
| <b>AVAILABLE ENDING BALANCE</b>     | <b>\$120,561,135</b> | <b>\$72,489,707</b>         | <b>\$107,428,644</b> | <b>\$73,891,263</b>        |                | <b>\$70,925,972</b>      |                | <b>\$76,382,624</b>      | <b>\$75,191,056</b>      | <b>\$71,581,719</b>      |
| <b>BALANCE TO EXPENDITURES</b>      | <b>24.5%</b>         | <b>13.4%</b>                |                      | <b>14.7%</b>               |                | <b>14.3%</b>             |                | <b>15.6%</b>             | <b>15.3%</b>             | <b>14.1%</b>             |

**Cuyahoga County Office of Budget and Management**  
**2020-2024 Budget/Forecast Analysis - 2020 2Q**  
**152 - Subsidies by Program**

| <b>General Fund Subsidies</b>         | <b>2019 Actuals</b> | <b>2020 Current Year Budget</b> | <b>2020 YTD Actuals</b> | <b>2020 Current Projection</b> | <b>2021 Budget Estimate</b> | <b>2022 Budget Estimate</b> | <b>2023 Budget Estimate</b> | <b>2024 Budget Estimate</b> |
|---------------------------------------|---------------------|---------------------------------|-------------------------|--------------------------------|-----------------------------|-----------------------------|-----------------------------|-----------------------------|
| Property Demolition Fund              | 0                   | 0                               | 954,801                 | 5,241,529                      | 2,750,000                   | 0                           | 0                           | 0                           |
| Gateway Arena                         | 549,659             | 2,000,458                       | 3,408,333               | 3,408,334                      | 6,376,708                   | 5,100,596                   | 0                           | 0                           |
| Brownfield Debt Service               | 314,937             | 1,088,515                       | 934,014                 | 934,764                        | 988,583                     | 1,034,583                   | 1,056,996                   | 1,056,996                   |
| Shaker Square Series 2000A            | 50,825              | 152,313                         | 0                       | 130,500                        | 131,950                     | 130,950                     | 132,950                     | 132,500                     |
| Community Redev Debt Service          | 749                 | 0                               | 750                     | 1,500                          | 164,263                     | 274,285                     | 270,516                     | 266,860                     |
| DS - Medical Mart Series 2010         | 26,396,059          | 30,604,156                      | 30,184,098              | 30,184,098                     | 30,284,157                  | 30,286,657                  | 30,307,907                  | 30,294,157                  |
| Debt Service County Hotel             | 10,485,601          | 9,988,015                       | 0                       | 14,311,227                     | 9,977,947                   | 9,987,947                   | 9,982,947                   | 9,992,197                   |
| DS-Western Reserve Series 2014        | 784,480             | 784,480                         | 0                       | 0                              | 0                           | 0                           | 2,000,000                   | 8,435,000                   |
| DS-Med Mart Refunding Series 2        | 678,900             | 682,100                         | 682,100                 | 682,100                        | 680,150                     | 683,200                     | 681,100                     | 679,000                     |
| 2017 Sales Tax Bonds                  | 1,648,714           | 1,625,002                       | 1,464,250               | 1,450,000                      | 1,450,000                   | 1,400,000                   | 1,400,000                   | 1,400,000                   |
| Enterprise Resources Planning         | 12,299,134          | 7,873,799                       | 7,873,799               | 7,873,799                      | 0                           | 0                           | 0                           | 0                           |
| Forensic Science Lab                  | 5,234,566           | 5,000,000                       | 0                       | 0                              | 0                           | 0                           | 0                           | 0                           |
| CPC Administration                    | 2,280,000           | 0                               | 975,000                 | 975,000                        | 0                           | 0                           | 0                           | 0                           |
| Emergency Management                  | 735,814             | 776,485                         | 0                       | 296,337                        | 757,028                     | 802,340                     | 785,227                     | 785,227                     |
| Prosecutor Hardest Hit                | 725,414             | 725,000                         | 0                       | 537,224                        | 568,894                     | 581,654                     | 594,670                     | 594,670                     |
| Dog & Kennel                          | 279,431             | 396,829                         | 0                       | 396,829                        | 412,154                     | 412,154                     | 433,793                     | 441,006                     |
| Capital Improvements - Facilities     | 0                   | 6,800,000                       | 6,800,000               | 6,800,000                      | 6,800,000                   | 6,800,000                   | 6,800,000                   | 6,800,000                   |
| Centralized Custodial Fund            | 5,000,000           | 2,800,000                       | 0                       | 0                              | 0                           | 2,907,937                   | 3,988,482                   | 5,069,027                   |
| Fast Copier                           | 300,000             | 0                               | 0                       | 46,283                         | 45,089                      | 43,872                      | 42,319                      | 40,409                      |
| Soil & Water Conservation             | 125,000             | 100,000                         | 125,000                 | 125,000                        | 125,000                     | 125,000                     | 125,000                     | 125,000                     |
| Criminal Justice Info Share - Sheriff | 265,730             | 221,146                         | 0                       | 221,146                        | 221,146                     | 221,146                     | 221,146                     | 221,146                     |
| Veterans Services Fund                | 413,095             | 413,704                         | 413,704                 | 413,704                        | 944,961                     | 0                           | 0                           | 0                           |
| Educational Assistance                | 1,000,000           | 1,000,000                       | 1,000,000               | 1,000,000                      | 0                           | 0                           | 0                           | 0                           |
| Economic Development Fund             | 0                   | 4,300,000                       | 4,300,000               | 4,300,000                      | 4,000,000                   | 4,000,000                   | 4,000,000                   | 4,000,000                   |
| <b>TOTAL GENERAL FUND SUBSIDIES</b>   | <b>\$69,568,108</b> | <b>\$77,332,002</b>             | <b>\$59,115,849</b>     | <b>\$79,329,374</b>            | <b>\$66,678,030</b>         | <b>\$64,792,321</b>         | <b>\$62,823,053</b>         | <b>\$70,333,195</b>         |

**Cuyahoga County Office of Budget and Management**  
**2020-2024 Budget/Forecast Analysis - 2020 2Q**  
**153 - Operating Expenses**

| General Fund                           | 2019 Actuals       | 2020 Current<br>Year Budget | 2020 TYD<br>Actual | 2020 Current<br>Projection | 2021 Total<br>Projection | 2022 Total<br>Projection | 2023 Total<br>Projection | 2024 Total<br>Projection |
|--|--------------------|-----------------------------|--------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>County Executive Agencies</b>       |                    |                             |                    |                            |                          |                          |                          |                          |
| Clerk of Courts                        | 8,159,915          | 8,738,793                   | 3,304,745          | 8,081,409                  | 8,906,695                | 9,112,412                | 9,322,641                | 9,535,372                |
| Communications Department              | 735,034            | 845,408                     | 379,981            | 788,863                    | 870,720                  | 892,566                  | 914,581                  | 935,972                  |
| County Executive                       | 651,871            | 884,527                     | 397,936            | 870,034                    | 878,232                  | 896,784                  | 913,497                  | 933,647                  |
| County Headquarters                    | 5,875,938          | 5,515,357                   | 1,248,853          | 5,511,751                  | 5,511,751                | 5,511,751                | 5,511,751                | 5,511,751                |
| County Hotel                           | 398,900            | 321,000                     | 114,376            | 1,694,891                  | 266,868                  | 270,868                  | 274,868                  | 278,868                  |
| Department of Development              | 16,761,766         | 7,285,919                   | 2,785,977          | 8,653,055                  | 6,293,128                | 5,839,936                | 5,370,165                | 5,406,247                |
| Department of Human Resources          | 3,582,889          | 3,930,148                   | 1,864,633          | 3,901,174                  | 3,973,675                | 4,047,299                | 4,136,656                | 4,242,796                |
| Department of Information Technology   | 17,217,051         | 20,849,382                  | 6,394,562          | 18,053,392                 | 19,264,413               | 19,490,476               | 19,733,653               | 19,997,716               |
| Department of Regional Collaboration   | 278,442            | 265,715                     | 126,892            | 259,329                    | 275,314                  | 280,716                  | 287,344                  | 295,286                  |
| Department of Sustainability           | 275,148            | 279,280                     | 127,984            | 255,537                    | 269,864                  | 275,433                  | 282,156                  | 290,110                  |
| Fiscal                                 | 22,663,885         | 28,198,454                  | 11,459,870         | 25,779,147                 | 26,065,786               | 26,302,013               | 26,621,235               | 26,325,910               |
| Fiscal (Global Center)                 | 0                  | 0                           | 0                  | 0                          | 0                        | 0                        | 0                        | 0                        |
| Innovation and Performance             | 663,587            | 844,574                     | 267,630            | 600,080                    | 607,252                  | 621,102                  | 634,108                  | 649,690                  |
| Law Department                         | 4,915,288          | 7,004,800                   | 2,192,180          | 6,522,042                  | 3,541,738                | 3,585,168                | 3,638,302                | 3,701,778                |
| Miscellaneous Obligations              | 1,358,419          | 2,597,347                   | 449,364            | 1,927,851                  | 1,897,851                | 1,927,851                | 1,927,851                | 1,927,852                |
| Office of the Medical Examiner         | 7,325,831          | 13,995,555                  | 5,533,190          | 13,503,354                 | 13,619,588               | 13,843,855               | 14,038,267               | 14,270,296               |
| Public Safety and Justice Services     | 2,624,628          | 2,504,184                   | 999,178            | 2,257,776                  | 2,346,004                | 2,398,703                | 2,443,618                | 2,489,295                |
| Public Works - Facilities              | 2,625,315          | 2,134,060                   | 1,315,441          | 3,682,794                  | 2,506,682                | 1,824,114                | 1,844,972                | 1,869,478                |
| Sheriff's Department                   | 117,676,746        | 127,846,126                 | 55,660,395         | 123,287,198                | 128,277,702              | 130,501,662              | 132,485,262              | 134,465,122              |
| <b>Total County Executive Agencies</b> | <b>213,790,653</b> | <b>234,040,629</b>          | <b>94,623,187</b>  | <b>225,629,677</b>         | <b>225,373,263</b>       | <b>227,622,709</b>       | <b>230,380,927</b>       | <b>233,127,186</b>       |
| <b>Elected Officials</b>               |                    |                             |                    |                            |                          |                          |                          |                          |
| County Council                         | 2,050,058          | 2,323,954                   | 1,041,498          | 2,114,660                  | 2,185,700                | 2,225,511                | 2,272,117                | 2,327,662                |
| Office of the Prosecutor               | 32,826,953         | 37,730,547                  | 16,343,213         | 34,499,445                 | 35,954,393               | 36,721,908               | 37,501,995               | 38,294,896               |
| Court of Common Pleas                  | 48,727,676         | 56,465,000                  | 23,373,774         | 49,144,532                 | 56,065,184               | 56,755,433               | 57,586,559               | 58,567,903               |
| Domestic Relations Court               | 9,679,914          | 10,409,031                  | 4,089,774          | 9,817,399                  | 10,025,869               | 10,217,833               | 10,412,896               | 10,611,123               |
| Juvenile Court                         | 34,646,924         | 38,067,503                  | 16,112,125         | 37,041,279                 | 37,090,976               | 38,201,468               | 38,741,093               | 39,686,034               |
| Probate Court                          | 6,426,047          | 6,704,097                   | 3,006,852          | 6,597,652                  | 6,874,379                | 6,956,800                | 7,124,763                | 7,319,945                |
| Court of Appeals                       | 779,961            | 953,094                     | 138,081            | 718,876                    | 721,861                  | 720,005                  | 758,813                  | 751,786                  |
| Municipal Courts                       | 3,572,046          | 3,688,022                   | 1,581,870          | 3,163,739                  | 3,167,447                | 3,171,215                | 3,175,835                | 3,181,364                |
| <b>Total Elected Officials</b>         | <b>138,709,578</b> | <b>156,341,248</b>          | <b>65,687,187</b>  | <b>143,097,582</b>         | <b>152,085,809</b>       | <b>154,970,173</b>       | <b>157,574,071</b>       | <b>160,740,713</b>       |
| <b>Boards and Commissions</b>          |                    |                             |                    |                            |                          |                          |                          |                          |
| Inspector General                      | 968,107            | 993,589                     | 467,935            | 924,505                    | 980,873                  | 1,007,294                | 1,034,376                | 1,062,152                |
| Internal Audit                         | 484,973            | 792,344                     | 300,887            | 572,038                    | 626,904                  | 643,165                  | 658,194                  | 676,048                  |
| Personnel Review Commission            | 2,250,532          | 2,022,230                   | 857,911            | 1,703,900                  | 1,726,135                | 1,773,352                | 1,816,102                | 1,867,108                |
| Board of Elections                     | 12,437,725         | 15,903,344                  | 7,196,449          | 15,518,713                 | 13,347,897               | 14,938,894               | 13,309,943               | 16,797,784               |
| Planning Commission                    | 1,488,757          | 2,793,667                   | 957,998            | 2,824,794                  | 2,937,983                | 2,968,093                | 3,004,982                | 2,099,089                |
| Office of the Public Defender          | 13,268,094         | 13,517,154                  | 5,664,681          | 12,472,012                 | 12,934,538               | 13,198,290               | 13,514,440               | 13,886,444               |
| Soldiers' and Sailors' Monument        | 250,521            | 254,451                     | 83,383             | 210,356                    | 213,196                  | 216,079                  | 219,578                  | 223,736                  |
| Veterans Services Commission           | 6,705,933          | 7,577,683                   | 2,187,628          | 6,632,722                  | 7,577,683                | 7,577,683                | 7,577,683                | 7,587,556                |
| <b>Total Board and Commissions</b>     | <b>37,854,642</b>  | <b>43,854,462</b>           | <b>17,716,872</b>  | <b>40,859,040</b>          | <b>40,345,209</b>        | <b>42,322,850</b>        | <b>41,135,298</b>        | <b>44,199,917</b>        |
| <b>Total Operating Expenditures</b>    | <b>390,354,873</b> | <b>434,236,339</b>          | <b>178,027,246</b> | <b>409,586,299</b>         | <b>417,804,281</b>       | <b>424,915,732</b>       | <b>429,090,296</b>       | <b>438,067,816</b>       |

Cuyahoga County Office of Budget and Management  
 2020-2024 Budget/Forecast Analysis - 2020 2Q  
 151 - Forecast by Fund  
 Prompt Values: Fund: 2255

| Health And Human Services Levy      | 2019 Actuals         | 2020 Current Year Budget | 2020 YTD Actuals     | 2020 Current Projection | PY-CY % Chg   | 2021 Total Projection | CY-BY % Chg  | 2022 Total Projection | 2023 Total Projection | 2024 Total Projection |
|-------------------------------------|----------------------|--------------------------|----------------------|-------------------------|---------------|-----------------------|--------------|-----------------------|-----------------------|-----------------------|
| Available Beginning Balance         | 10,861,031           | 8,059,498                | 8,059,498            | 8,059,498               |               | 28,204,191            |              | 39,985,853            | 50,603,866            | 57,919,085            |
| <b>REVENUE</b>                      |                      |                          |                      |                         |               |                       |              |                       |                       |                       |
| Property Tax                        | 222,618,766          | 223,089,933              | 121,433,381          | 236,795,093             | (6.1%)        | 273,670,799           | 14.1%        | 273,670,799           | 273,670,799           | 273,670,799           |
| Fines & Forfeitures                 | 0                    | 0                        | 0                    | 0                       |               | 0                     | 0.0%         | 0                     | 0                     | 0                     |
| Charges for Services                | 0                    | 1,250                    | 1,250                | 1,250                   | 0.0%          | 1,250                 | 0.0%         | 1,250                 | 1,250                 | 1,250                 |
| Intergovernmental                   | 15,866,451           | 16,416,007               | 618,285              | 14,833,495              | 9.6%          | 17,256,007            | 11.0%        | 17,256,007            | 17,256,007            | 17,256,007            |
| Other Revenue                       | 20,025,475           | 5,248,242                | 5,064                | 1,005,110               | 80.8%         | 5,110                 | 0.0%         | 5,110                 | 5,110                 | 5,110                 |
| Other Taxes                         | 3,850                | 0                        | 0                    | 0                       |               | 0                     | 0.0%         | 0                     | 0                     | 0                     |
| <b>TOTAL OPERATING REVENUE</b>      | <b>\$258,514,542</b> | <b>\$244,755,432</b>     | <b>\$122,057,980</b> | <b>\$252,634,948</b>    | <b>(3.2%)</b> | <b>\$290,933,166</b>  | <b>25%</b>   | <b>\$290,933,166</b>  | <b>\$290,933,166</b>  | <b>\$290,933,166</b>  |
| <b>TOTAL AVAILABLE RESOURCES</b>    | <b>\$269,375,573</b> | <b>\$252,814,930</b>     | <b>\$130,117,478</b> | <b>\$260,694,446</b>    | <b>(3.1%)</b> | <b>\$319,137,357</b>  | <b>11.5%</b> | <b>\$330,919,019</b>  | <b>\$341,537,032</b>  | <b>\$48,852,251</b>   |
| <b>EXPENDITURES</b>                 |                      |                          |                      |                         |               |                       |              |                       |                       |                       |
| Personnel Services                  | 0                    | 12,058,308               | 5,395,914            | 10,622,525              | 11.9%         | 11,353,347            | 6.4%         | 11,577,972            | 11,841,014            | 12,146,575            |
| Supplies                            | 0                    | 77,112                   | 10,759               | 21,293                  | 72.4%         | 21,293                | 0.0%         | 21,293                | 21,293                | 21,293                |
| Utilities                           | 0                    | 0                        | 9,093                | 19,691                  |               | 19,691                | 0.0%         | 19,691                | 19,691                | 19,691                |
| Professional Services               | 0                    | 17,271,242               | 7,715,354            | 15,959,442              | 7.6%          | 16,669,442            | 4.3%         | 16,679,442            | 16,689,442            | 16,699,452            |
| Employee Services                   | 0                    | 0                        | 44,380               | 238,710                 |               | 238,710               | 0.0%         | 238,710               | 238,710               | 238,710               |
| Client Services                     | 0                    | 32,622,000               | 16,516,920           | 32,589,240              | 0.1%          | 32,589,240            | 0.0%         | 32,589,240            | 32,589,240            | 32,589,240            |
| Other Expenditures                  | 0                    | 8,332,391                | 191,247              | 19,500                  | 99.8%         | 19,500                | 0.0%         | 19,500                | 19,500                | 27,460                |
| Operations                          | 0                    | 3,309,942                | 849,725              | 3,910,175               | (18.1%)       | 3,947,760             | 1.0%         | 3,986,596             | 4,025,999             | 4,066,085             |
| Equipment                           | 0                    | 653                      | 0                    | 0                       | 100.0%        | 0                     | 0.0%         | 0                     | 0                     | 0                     |
| Tax Distribution                    | 0                    | 0                        | 1,981,808            | 3,963,617               |               | 3,963,617             | 0.0%         | 3,963,617             | 3,963,617             | 3,963,617             |
| <b>TOTAL OPER. EXPENDITURES</b>     | <b>\$75,562,006</b>  | <b>\$73,671,648</b>      | <b>\$32,715,202</b>  | <b>\$67,344,192</b>     | <b>8.6%</b>   | <b>\$68,822,599</b>   | <b>2.1%</b>  | <b>\$69,096,061</b>   | <b>\$69,408,506</b>   | <b>\$69,772,123</b>   |
| OTHER FINANCING USES                | 190,313,702          | 174,375,394              | 45,550,614           | 165,146,063             | 5.3%          | 210,328,904           | 5.8%         | 211,219,092           | 214,209,441           | 211,453,707           |
| <b>TOTAL CASH OBLIGATIONS</b>       | <b>\$265,875,708</b> | <b>\$248,047,042</b>     | <b>\$78,265,816</b>  | <b>\$232,490,255</b>    |               | <b>\$279,151,504</b>  | <b>4.8%</b>  | <b>\$280,315,153</b>  | <b>\$283,617,947</b>  | <b>\$281,225,830</b>  |
| ENDING ENCUMBRANCES                 | \$0                  | \$0                      | \$0                  | 0                       |               | 0                     |              | 0                     | 0                     | 0                     |
| <b>ENDING BALANCE BEFORE ADJUST</b> | <b>\$3,499,865</b>   | <b>\$4,767,888</b>       | <b>\$51,851,662</b>  | <b>\$28,204,191</b>     |               | <b>\$39,985,853</b>   | <b>\$0</b>   | <b>\$50,603,866</b>   | <b>\$57,919,085</b>   | <b>\$67,626,421</b>   |
| <b>Reserves on Balance</b>          |                      |                          |                      |                         |               |                       |              |                       |                       |                       |
| TOTAL RESERVES ON BALANCE           | 0                    | 0                        | 0                    | 0                       |               | 0                     |              | 0                     | 0                     | 0                     |
| <b>AVAILABLE ENDING BALANCE</b>     | <b>\$3,499,865</b>   | <b>\$4,767,888</b>       | <b>\$51,851,662</b>  | <b>\$28,204,191</b>     |               | <b>\$39,985,853</b>   |              | <b>\$50,603,866</b>   | <b>\$57,919,085</b>   | <b>\$67,626,421</b>   |
| <b>BALANCE TO EXPENDITURES</b>      | <b>1.3%</b>          | <b>1.9%</b>              | <b>66.3%</b>         | <b>12.1%</b>            |               | <b>14.3%</b>          |              | <b>18.1%</b>          | <b>20.4%</b>          | <b>24.0%</b>          |



Cuyahoga County Office of Management and Budget

2020-2024 Budget/Forecast Analysis = 2020 2Q

153 - Health Human Services Levy Operating Expenses

| Health And Human Services Levy         | 2020 Current<br>Year Budget | 2020 YTD<br>Actuals | 2020 Current<br>Projection | 2020 Budget<br>Variance | % Over or<br>Under | 2021 Total<br>Projection | 2022 Total<br>Projection | 2023 Total<br>Projection | 2024 Total<br>Projection |
|--|-----------------------------|---------------------|----------------------------|-------------------------|--------------------|--------------------------|--------------------------|--------------------------|--------------------------|
| <b>County Executive Agencies</b>       |                             |                     |                            |                         |                    |                          |                          |                          |                          |
| Fiscal - Tax Distribution HHS          | 4,174,261                   | 1,981,808           | 3,951,961                  | 222,300                 | 5.3%               | 3,951,961                | 3,951,961                | 3,951,961                | 3,951,961                |
| OSU Extension                          | 0                           | 222,300             | 222,300                    | (222,300)               | #DIV/0!            | 222,300                  | 222,300                  | 222,300                  | 222,300                  |
| MetroHealth Hospital                   | 32,472,000                  | 16,236,000          | 32,472,000                 | 0                       | 0.0%               | 32,472,000               | 32,472,000               | 32,472,000               | 32,472,000               |
| Public Safety and Justice Services     | 419,955                     | 158,232             | 379,090                    | 40,865                  | 9.7%               | 386,481                  | 391,250                  | 395,421                  | 399,658                  |
| HHS Office of Reentry                  | 2,313,122                   | 1,015,788           | 2,156,602                  | 156,520                 | 6.8%               | 2,165,998                | 2,176,308                | 2,188,338                | 2,210,573                |
| HHS Homeless Services                  | 8,638,809                   | 5,065,159           | 8,577,805                  | 61,004                  | 0.7%               | 8,585,270                | 8,592,857                | 8,602,149                | 8,613,255                |
| HHS Other Programs                     | 1,268,439                   | 521,935             | 835,060                    | 433,379                 | 34.2%              | 835,060                  | 835,060                  | 835,060                  | 835,060                  |
| <b>Total County Executive Agencies</b> | <b>\$49,286,586</b>         | <b>\$25,201,222</b> | <b>\$48,594,818</b>        | <b>\$691,768</b>        | <b>1%</b>          | <b>\$48,619,071</b>      | <b>\$48,641,736</b>      | <b>\$48,667,229</b>      | <b>\$48,704,807</b>      |
| <b>Elected Officials</b>               |                             |                     |                            |                         |                    |                          |                          |                          |                          |
| Juvenile Court                         | 23,385,062                  | 7,321,521           | 17,749,375                 | 5,635,687               | 24.1%              | 19,203,529               | 19,454,325               | 19,741,277               | 20,067,306               |
| <b>Total Elected Officials</b>         | <b>\$23,385,062</b>         | <b>\$7,321,521</b>  | <b>\$17,749,375</b>        | <b>\$5,635,687</b>      | <b>24%</b>         | <b>\$19,203,529</b>      | <b>\$19,454,325</b>      | <b>\$19,741,277</b>      | <b>\$20,067,306</b>      |
| <b>Boards and Commissions</b>          |                             |                     |                            |                         |                    |                          |                          |                          |                          |
| Ohio Means Jobs - Cleveland/Cuyahoga   | 1,000,000                   | 192,458             | 1,000,000                  | 0                       | 0.0%               | 1,000,000                | 1,000,000                | 1,000,000                | 1,000,000                |
| Office of the Public Defender          | 0                           | 0                   | 0                          | 0                       | 0.0%               | 0                        | 0                        | 0                        | 0                        |
| <b>Total Boards and Commissions</b>    | <b>\$1,000,000</b>          | <b>\$192,458</b>    | <b>\$1,000,000</b>         | <b>\$0</b>              | <b>0%</b>          | <b>\$1,000,000</b>       | <b>\$1,000,000</b>       | <b>\$1,000,000</b>       | <b>\$1,000,000</b>       |
| <b>TOTAL OPERATING EXPENDITURES</b>    | <b>\$73,671,648</b>         | <b>\$32,715,202</b> | <b>\$67,344,192</b>        | <b>\$6,327,456</b>      | <b>9%</b>          | <b>\$68,822,599</b>      | <b>\$69,096,061</b>      | <b>\$69,408,506</b>      | <b>\$69,772,113</b>      |

**Cuyahoga County Fiscal Office - OBM**  
**2020-2024 Five Year Forecast**

165-Schedule VII - HHS Levy Fund Utilization

|  | 2019               | 2020<br>Actuals    | 2020<br>Current<br>Budget | 2020<br>Projection | 2021<br>Projection | 2022<br>Budget<br>Estimate | 2023<br>Budget<br>Estimate | 2024<br>Budget<br>Estimate |
|--|--------------------|--------------------|---------------------------|--------------------|--------------------|----------------------------|----------------------------|----------------------------|
| <b>HHS LEVY REVENUE</b>                |                    |                    |                           |                    |                    |                            |                            |                            |
| H & Hs Levies                          | 238,711,367        | 244,158,184        | 244,158,184               | 252,634,948        | 290,933,166        | 290,933,166                | 290,933,166                | 290,933,166                |
| HHS Levy 4.8 Subsidies                 | 15,000,000         | 0                  | 0                         | 0                  | 0                  | 0                          | 0                          | 0                          |
| HHS Levy 3.9 Subsidies                 | 4,476,274          | 0                  | 0                         | 0                  | 0                  | 0                          | 0                          | 0                          |
| 27Th Pay Period Reserve - Hhs          | 326,901            | 0                  | 0                         | 0                  | 0                  | 0                          | 0                          | 0                          |
| <b>Total Revenue</b>                   | <b>258,514,542</b> | <b>244,158,184</b> | <b>244,158,184</b>        | <b>252,634,948</b> | <b>290,933,166</b> | <b>290,933,166</b>         | <b>290,933,166</b>         | <b>290,933,166</b>         |
| <b>HHS LEVY ALLOCATIONS BY PROGRAM</b> |                    |                    |                           |                    |                    |                            |                            |                            |
| OSU Extension HHS                      | 222,300            | 222,300            | 222,300                   | 222,300            | 222,300            | 222,300                    | 222,300                    | 222,300                    |
| Tax Distribution HHS                   | 3,504,048          | 3,951,961          | 3,951,961                 | 3,951,961          | 3,951,961          | 3,951,961                  | 3,951,961                  | 3,951,961                  |
| MetroHealth Hospital                   | 32,472,000         | 32,472,000         | 32,472,000                | 32,472,000         | 32,472,000         | 32,472,000                 | 32,472,000                 | 32,472,000                 |
| Office of the Director - DHS           | 451,711            | 2,316,823          | 0                         | 0                  | 0                  | 0                          | 0                          | 0                          |
| Purchased Congregate and Foster Care   | 47,000,000         | 43,850,000         | 41,950,000                | 41,950,000         | 44,350,000         | 44,000,000                 | 47,000,000                 | 45,150,000                 |
| Office of the Director - DCFS          | 48,203,256         | 31,483,086         | 33,654,102                | 33,654,102         | 34,663,725         | 35,703,637                 | 35,703,637                 | 35,703,637                 |
| Cuyahoga Support Enforcement           | 9,828,194          | 9,515,525          | 6,038,622                 | 6,038,622          | 7,882,389          | 8,051,026                  | 8,185,757                  | 8,185,757                  |
| CSEA Fatherhood Initiative             | 1,275,880          | 0                  | 0                         | 0                  | 0                  | 0                          | 0                          | 0                          |
| Fatherhood Initiative                  | 0                  | 1,118,769          | 1,143,757                 | 1,143,757          | 1,114,819          | 1,118,997                  | 1,122,523                  | 1,126,661                  |
| Early Start                            | 269,552            | 14,138,118         | 11,680,715                | 11,680,715         | 14,107,410         | 14,037,057                 | 13,791,349                 | 12,804,725                 |
| EC - Quality Child Care                | 15,447,198         | 0                  | 0                         | 0                  | 0                  | 0                          | 0                          | 0                          |
| Office of the Director - DJFS          | 10,736,818         | 7,500,000          | 6,883,973                 | 6,883,973          | 7,500,000          | 7,500,000                  | 7,500,000                  | 7,500,000                  |
| Children With Medical Handicap         | 1,354,095          | 1,748,013          | 663,279                   | 663,279            | 1,748,013          | 1,748,013                  | 1,748,013                  | 1,748,013                  |
| Human Services Other Program           | 1,203,171          | 1,452,913          | 835,060                   | 835,060            | 835,060            | 835,060                    | 835,060                    | 835,060                    |
| Family and Children First              | 2,118,188          | 1,315,021          | 3,522,715                 | 3,522,715          | 4,523,252          | 4,547,457                  | 4,572,668                  | 4,598,085                  |
| PA - Homeless Services                 | 8,100,000          | 8,258,866          | 8,577,805                 | 8,577,805          | 8,585,270          | 8,592,857                  | 8,602,149                  | 8,613,255                  |
| HHS - Office Of Reentry                | 2,759,586          | 2,437,581          | 2,156,602                 | 2,156,602          | 2,165,998          | 2,176,308                  | 2,188,338                  | 2,210,573                  |
| Office of the Director - DSAS          | 17,680,085         | 18,519,333         | 16,840,271                | 16,840,271         | 16,910,860         | 16,952,906                 | 16,999,194                 | 17,050,529                 |
| Witness Victim HHS                     | 1,702,538          | 2,034,956          | 1,861,509                 | 1,861,509          | 1,966,316          | 1,997,647                  | 2,024,180                  | 2,024,180                  |
| Family Justice Center                  | 215,775            | 419,955            | 379,090                   | 379,090            | 386,481            | 391,481                    | 395,421                    | 399,658                    |
| Mental Health Services HHS             | 1,340,490          | 0                  | 0                         | 0                  | 0                  | 0                          | 0                          | 0                          |
| TASC HHS - Alternatives to Crime       | 405,165            | 543,461            | 543,461                   | 543,461            | 1,198,461          | 1,198,461                  | 1,198,461                  | 1,198,461                  |
| Juvenile Court Detention Center        | 0                  | 3,461,123          | 2,462,246                 | 2,462,246          | 3,182,772          | 3,203,437                  | 3,226,041                  | 3,250,711                  |
| Juvenile Court - Legal                 | 0                  | 5,476,040          | 3,699,036                 | 3,699,036          | 3,741,721          | 3,785,167                  | 3,833,034                  | 3,885,600                  |
| Juvenile Court Community Social        | 20,000,000         | 13,665,924         | 10,845,128                | 10,845,128         | 11,000,466         | 11,158,612                 | 11,345,412                 | 11,562,870                 |
| Juvenile Court Intervention Center     | 0                  | 781,975            | 742,965                   | 742,965            | 1,278,570          | 1,307,109                  | 1,336,790                  | 1,368,125                  |
| ADAMHS                                 | 39,363,659         | 40,363,659         | 40,363,659                | 40,363,659         | 39,363,659         | 39,363,659                 | 39,363,659                 | 39,363,659                 |
| Public Defender HHS                    | 0                  | 0                  | 0                         | 0                  | 0                  | 0                          | 0                          | 0                          |
| Centralized Custodial Services         | 5,000,000          | 0                  | 0                         | 0                  | 0                  | 0                          | 0                          | 0                          |
| Workforce Educational Assistance       | 0                  | 1,000,000          | 1,000,000                 | 1,000,000          | 1,000,000          | 1,000,000                  | 1,000,000                  | 1,000,000                  |
| .8 Mills Increase                      |                    |                    |                           |                    | 35,000,000         | 35,000,000                 | 35,000,000                 | 35,000,000                 |
| <b>TOTAL HHS LEVY USES</b>             | <b>270,653,709</b> | <b>248,047,402</b> | <b>232,490,255</b>        | <b>232,490,255</b> | <b>279,151,503</b> | <b>280,315,153</b>         | <b>283,617,947</b>         | <b>281,225,820</b>         |
| Operating Surplus/(Deficit)            | (12,139,167)       | (3,889,218)        | 20,144,693                | 20,144,693         | 11,781,663         | 10,618,013                 | 7,315,219                  | 9,707,346                  |

**Cuyahoga County Office of Budget and Management**  
**2020-2024 Budget/Forecast Analysis - 2020 2Q**  
**151 - Forecast by Fund**  
**Prompt Values: Fund: All Funds**

| ALL FUNDS   | 2020 Current Year              |                                |                                   | 2020 Current<br>Projection     | PY-CY<br>Diff % | 2021 Total<br>Projection         | CY-BY<br>Diff % | 2022 Total<br>Projection | 2023 Total<br>Projection | 2024 Total<br>Projection |
|---|--------------------------------|--------------------------------|-----------------------------------|--------------------------------|-----------------|----------------------------------|-----------------|--------------------------|--------------------------|--------------------------|
|   | 2019 Actuals                   | Budget                         | 2020 YTD Actuals                  |                                |                 |                                  |                 |                          |                          |                          |
| Available Beginning Balance                                     | 701,137,941                    | 725,380,714                    | 725,380,714                       | 725,380,714                    |                 | 937,065,025                      |                 | 1,093,297,628            | 1,286,396,595            | 1,487,005,738            |
| <b>REVENUE</b>  |                                |                                |                                   |                                |                 |                                  |                 |                          |                          |                          |
| Property Tax  |                                | 404,360,428                    | 208,312,292                       | 363,993,300                    | 100.0%          | 399,099,002                      | (9.6%)          | 399,333,140              | 399,482,003              | 401,428,486              |
| Licenses & Permits  |                                | 2,054,890                      | 1,099,868                         | 2,065,753                      | 100.0%          | 2,089,011                        | (1.1%)          | 2,101,143                | 2,113,591                | 2,125,897                |
| Fines & Forfeitures   |                                | 11,976,778                     | 6,053,755                         | 11,052,273                     | 100.0%          | 11,762,773                       | (6.4%)          | 11,772,773               | 11,783,773               | 11,795,773               |
| Charges for Services  |                                | 323,550,023                    | 114,287,129                       | 333,862,197                    | 100.0%          | 339,720,738                      | (1.8%)          | 345,841,778              | 346,273,646              | 343,276,255              |
| Intergovernmental   |                                | 376,780,656                    | 229,094,444                       | 500,817,792                    | 100.0%          | 529,269,741                      | (5.7%)          | 526,295,175              | 526,554,750              | 526,553,815              |
| Other Revenue   |                                | 44,471,449                     | 324,122,829                       | 343,400,832                    | 100.0%          | 28,577,661                       | 31.7%           | 28,577,661               | 27,147,661               | 26,277,661               |
| Other Taxes   |                                | 1,500,000                      | 12,003,459                        | 14,851,722                     | 100.0%          | 17,223,656                       | (16.0%)         | 17,685,072               | 17,646,660               | 18,361,553               |
| Sales Tax   |                                | 274,397,218                    | 125,325,496                       | 251,421,643                    | 100.0%          | 264,043,775                      | (5.0%)          | 272,700,701              | 279,613,347              | 286,577,414              |
| Interest Earnings   |                                | 15,292,940                     | 181,302                           | 16,886,584                     | 100.0%          | 17,749,867                       | (5.1%)          | 18,949,867               | 19,949,867               | 21,749,867               |
| <b>TOTAL OPERATING REVENUE</b>                                  | <b>\$1,591,578,518</b>         | <b>\$1,454,384,382</b>         | <b>\$1,020,480,574</b>            | <b>\$1,838,352,096</b>         | <b>13.4%</b>    | <b>\$1,609,536,224</b>           | <b>12.4%</b>    | <b>\$1,623,257,310</b>   | <b>\$1,630,565,298</b>   | <b>\$1,638,146,721</b>   |
| <b>TOTAL AVAILABLE RESOURCES</b>                                | <b>\$2,292,716,459</b>         | <b>\$2,179,765,096</b>         | <b>\$1,745,861,288</b>            | <b>\$2,563,732,810</b>         | <b>10.6%</b>    | <b>\$2,546,601,249</b>           | <b>9.9%</b>     | <b>\$2,716,554,938</b>   | <b>\$2,916,961,893</b>   | <b>\$3,125,152,459</b>   |
| <b>EXPENDITURES</b>   |                                |                                |                                   |                                |                 |                                  |                 |                          |                          |                          |
| Personnel Services  | 259,302,054                    | 282,226,646                    | 135,500,937                       | 267,958,216                    | 3.2%            | 277,847,088                      | (3.7%)          | 284,511,900              | 290,469,589              | 299,137,699              |
| Other Expenses  | 1,308,033,691                  | 1,440,378,701                  | 482,417,386                       | 1,358,709,569                  | 3.7%            | 1,175,456,533                    | 13.0%           | 1,145,646,443            | 1,139,486,566            | 1,125,991,738            |
| <b>TOTAL OPER. EXPENDITURES</b>                                 | <b>\$1,567,335,745</b>         | <b>\$1,722,605,347</b>         | <b>\$617,918,323</b>              | <b>\$1,626,667,785</b>         | <b>3.6%</b>     | <b>\$1,453,303,621</b>           | <b>(10.7%)</b>  | <b>\$1,430,158,343</b>   | <b>\$1,429,956,155</b>   | <b>\$1,425,129,437</b>   |
| <b>TOTAL CASH OBLIGATIONS</b>                                   | <b>\$1,567,335,745</b>         | <b>\$1,722,605,347</b>         | <b>\$617,918,323</b>              | <b>\$1,626,667,785</b>         | <b>3.6%</b>     | <b>\$1,453,303,621</b>           | <b>10.7%</b>    | <b>\$1,430,158,343</b>   | <b>\$1,429,956,155</b>   | <b>\$1,425,129,437</b>   |
| <b>ENDING ENCUMBRANCES</b>                                      |                                |                                |                                   |                                |                 |                                  |                 |                          |                          |                          |
| <b>ENDING BALANCE BEFORE ADJUST<br/>BALANCE TO EXPENDITURES</b> | <b>\$725,380,714<br/>46.3%</b> | <b>\$457,159,749<br/>26.5%</b> | <b>\$1,127,942,965<br/>182.5%</b> | <b>\$937,065,025<br/>57.6%</b> | <b>22.6%</b>    | <b>\$1,093,297,628<br/>75.2%</b> | <b>(16.7%)</b>  | <b>\$1,286,396,595</b>   | <b>\$1,487,005,738</b>   | <b>\$1,700,023,022</b>   |
| <b>Reserves on Balance</b>                                      |                                |                                |                                   |                                |                 |                                  |                 |                          |                          |                          |
| Demolition Fund   | -                              | 5,400,000                      | -                                 | 5,400,000                      |                 | 2,600,000                        |                 | -                        | -                        | -                        |
| East Bank Guarantee   | -                              | 1,100,000                      | -                                 | 1,100,000                      |                 | 1,100,000                        |                 | -                        | -                        | -                        |
| Enterprise Resource Planning                                    | -                              | 7,000,000                      | -                                 | -                              |                 | -                                |                 | -                        | -                        | -                        |
| County Hotel  | -                              | 7,000,000                      | -                                 | -                              |                 | 7,000,000                        |                 | -                        | -                        | -                        |
| Health and Human Services                                       | -                              | 4,900,000                      | -                                 | -                              |                 | -                                |                 | -                        | -                        | -                        |
| Economic Development Fund Repayment                             | -                              | 4,000,000                      | -                                 | 4,000,000                      |                 | -                                |                 | -                        | -                        | -                        |
| Sherwin Williams  | -                              | -                              | -                                 | 7,000,000                      |                 | -                                |                 | -                        | -                        | -                        |
| <b>TOTAL RESERVES ON BALANCE</b>                                | <b>-</b>                       | <b>29,400,000</b>              | <b>-</b>                          | <b>17,500,000</b>              |                 | <b>10,700,000</b>                |                 | <b>-</b>                 | <b>-</b>                 | <b>-</b>                 |
| <b>AVAILABLE ENDING BALANCE</b>                                 | <b>\$725,380,714</b>           | <b>\$427,759,749</b>           | <b>\$1,127,942,965</b>            | <b>\$919,565,025</b>           | <b>21.3%</b>    | <b>\$1,082,597,628</b>           |                 | <b>\$1,286,396,595</b>   | <b>\$1,487,005,738</b>   | <b>\$1,700,023,022</b>   |
| <b>BALANCE TO EXPENDITURES</b>                                  | <b>46.3%</b>                   | <b>24.4%</b>                   |                                   | <b>55.9%</b>                   |                 | <b>73.9%</b>                     |                 | <b>89.9%</b>             | <b>104.0%</b>            | <b>119.3%</b>            |

**Cuyahoga County Fiscal Office - OBM**  
**2020-2021 Budget/Forecast Analysis - 2020 2Q**  
**153 - Operating Expenses (All Funds)**

|   | 2019 Actuals | 2020 Current Year Budget | 2020 YTD Actuals | 2020 Current Projection | 2020 Budget Variance | % Over or Under | 2021 Total Projection | 2022 Total Projection | 2023 Total Projection | 2024 Total Projection |
|---|--------------|--------------------------|------------------|-------------------------|----------------------|-----------------|-----------------------|-----------------------|-----------------------|-----------------------|
| <b>County Executive Agencies</b>        |              |                          |                  |                         |                      |                 |                       |                       |                       |                       |
| County Executive                        | 651,871      | 18,544,773               | 840,826          | 4,213,793               | 14,330,980           | 77.3%           | 57,014,012            | 32,182,564            | 24,788,343            | 1,819,427             |
| Communications Department               | 735,034      | 845,408                  | 379,981          | 788,863                 | 56,545               | 6.7%            | 870,720               | 892,566               | 914,581               | 935,972               |
| Law Department                          | 4,915,288    | 7,004,800                | 2,192,180        | 6,522,042               | 482,758              | 6.9%            | 3,541,738             | 3,585,168             | 3,638,302             | 3,701,778             |
| Department of Human Resources           | 122,514,573  | 143,366,259              | 52,279,404       | 130,173,806             | 13,192,453           | 9.2%            | 120,402,686           | 123,414,821           | 126,449,636           | 120,109,651           |
| Department of Development               | 31,837,303   | 20,611,504               | 4,389,995        | 30,356,696              | (9,745,192)          | (47.3%)         | 17,462,116            | 6,206,920             | 5,739,801             | 5,779,041             |
| Department of Regional Collaboration    | 278,442      | 265,715                  | 126,892          | 259,329                 | 6,386                | 2.4%            | 275,314               | 280,716               | 287,344               | 295,286               |
| Fiscal                                  | 150,673,246  | 203,465,562              | 35,430,741       | 313,161,702             | (109,696,140)        | (53.9%)         | 95,910,195            | 92,021,363            | 92,548,975            | 94,354,697            |
| Department of Information Technology    | 36,605,616   | 36,359,655               | 14,306,399       | 34,356,437              | 2,003,218            | 5.5%            | 36,010,278            | 36,365,750            | 36,743,285            | 37,145,808            |
| Public Works - County Kennel            | 1,959,462    | 2,082,123                | 867,097          | 2,022,574               | 59,549               | 2.9%            | 2,047,015             | 2,069,891             | 2,094,522             | 2,123,161             |
| Public Works - Facilities               | 48,236,173   | 51,705,800               | 23,727,839       | 48,469,915              | 3,235,886            | 6.3%            | 49,693,688            | 49,895,392            | 50,710,870            | 51,610,245            |
| County Headquarters                     | 5,875,938    | 5,515,357                | 1,248,853        | 5,511,751               | 3,606                | 0.1%            | 5,511,751             | 5,511,751             | 5,511,751             | 5,511,751             |
| County Hotel                            | 514,264      | 6,193,835                | 114,376          | 1,694,891               | 4,498,944            | 72.6%           | 266,868               | 270,868               | 274,868               | 278,868               |
| Public Works - Road and Bridge          | 91,029,011   | 125,627,759              | 25,259,343       | 66,181,118              | 59,446,641           | 47.3%           | 66,701,772            | 66,947,284            | 67,240,648            | 67,585,017            |
| Public Works - Sanitary Sewer           | 29,147,312   | 46,097,711               | 10,683,313       | 28,935,351              | 17,162,360           | 37.2%           | 24,349,693            | 24,543,053            | 24,767,492            | 25,025,046            |
| Public Works - County Airport           | 1,260,947    | 1,675,358                | 667,020          | 1,485,373               | 189,985              | 11.3%           | 1,361,112             | 1,371,994             | 1,384,921             | 1,400,026             |
| Public Works - Airport Capital Projects | 0            | 353,480                  | 0                | 0                       | 353,480              | 100.0%          | 0                     | 0                     | 0                     | 0                     |
| Sheriff's Department                    | 131,606,380  | 143,859,713              | 62,196,186       | 136,578,634             | 7,281,079            | 5.1%            | 141,844,342           | 144,464,214           | 146,703,689           | 149,050,057           |
| Public Safety and Justice Services      | 8,866,289    | 10,074,409               | 4,004,679        | 8,804,805               | 1,269,604            | 12.6%           | 8,820,470             | 9,181,936             | 9,322,390             | 9,465,084             |
| Clerk of Courts                         | 8,368,310    | 8,738,793                | 3,304,745        | 8,081,409               | 657,384              | 7.5%            | 8,906,695             | 9,112,412             | 9,322,641             | 9,535,372             |
| Office of the Medical Examiner          | 13,162,760   | 20,619,200               | 6,264,185        | 14,051,045              | 6,568,155            | 31.9%           | 14,167,279            | 14,391,546            | 14,585,958            | 14,817,987            |
| HHS Administration                      | 9,882,538    | 15,219,704               | 4,374,449        | 9,037,355               | 6,182,349            | 40.6%           | 9,104,775             | 9,145,518             | 9,188,229             | 9,215,530             |
| HHS Child Support Services              | 39,434,592   | 42,863,971               | 15,930,437       | 38,276,362              | 4,587,609            | 10.7%           | 39,172,078            | 39,791,045            | 40,310,285            | 40,837,451            |
| HHS Children and Family Services        | 160,174,142  | 164,490,629              | 73,854,274       | 161,966,891             | 2,523,738            | 1.5%            | 164,716,710           | 166,235,138           | 166,893,478           | 169,551,672           |
| HHS Senior and Adult Services           | 19,499,259   | 22,188,355               | 9,523,458        | 19,866,709              | 2,321,646            | 10.5%           | 20,392,703            | 20,702,899            | 21,215,279            | 22,217,071            |
| HHS Job and Family Services             | 77,051,759   | 84,842,020               | 34,372,089       | 73,809,707              | 11,032,313           | 13.0%           | 75,800,385            | 77,688,296            | 79,111,323            | 80,030,329            |
| HHS Early Childhood                     | 17,959,272   | 18,824,382               | 6,721,642        | 15,248,121              | 3,576,261            | 19.0%           | 17,549,662            | 17,579,309            | 15,803,601            | 13,946,977            |

## Cuyahoga County Fiscal Office - OBM

### 2020-2021 Budget/Forecast Analysis - 2020 2Q

#### 153 - Operating Expenses (All Funds)

|  | 2019 Actuals           | 2020 Current Year Budget | 2020 YTD Actuals     | 2020 Current Projection | 2020 Budget Variance | % Over or Under | 2021 Total Projection  | 2022 Total Projection  | 2023 Total Projection  | 2024 Total Projection  |
|--|------------------------|--------------------------|----------------------|-------------------------|----------------------|-----------------|------------------------|------------------------|------------------------|------------------------|
| <b>County Executive Agencies</b>       |                        |                          |                      |                         |                      |                 |                        |                        |                        |                        |
| HHS Family and Children First Council  | 4,664,327              | 5,702,476                | 1,676,071            | 4,364,190               | 1,338,286            | 23.5%           | 5,364,727              | 5,388,932              | 5,414,143              | 5,439,560              |
| HHS Office of Reentry                  | 2,279,245              | 2,313,122                | 1,015,788            | 2,156,602               | 156,520              | 6.8%            | 2,165,998              | 2,176,308              | 2,188,338              | 2,210,573              |
| HHS Homeless Services                  | 8,341,548              | 8,638,809                | 5,065,159            | 8,577,805               | 61,004               | 0.7%            | 8,585,270              | 8,592,857              | 8,602,149              | 8,613,255              |
| HHS Fatherhood Initiative              | 0                      | 1,219,887                | 357,758              | 1,115,300               | 104,587              | 8.6%            | 1,124,599              | 1,129,697              | 1,134,144              | 1,138,661              |
| HHS Other Programs                     | 877,569                | 1,303,234                | 521,935              | 835,060                 | 468,174              | 35.9%           | 835,060                | 835,060                | 835,060                | 835,060                |
| Department of Sustainability           | 502,678                | 686,418                  | 247,483              | 544,535                 | 141,883              | 20.7%           | 508,862                | 514,431                | 521,154                | 529,108                |
| Debt Service                           | 89,358,251             | 98,865,964               | 50,436,698           | 104,786,882             | (5,920,918)          | (6.0%)          | 96,460,906             | 95,826,711             | 90,779,778             | 97,149,787             |
| Miscellaneous Obligations              | 1,358,419              | 2,597,347                | 449,364              | 1,927,851               | 669,496              | 25.8%           | 1,897,851              | 1,927,851              | 1,927,851              | 1,927,852              |
| Innovation and Performance             | 663,587                | 844,574                  | 267,630              | 600,080                 | 244,494              | 28.9%           | 607,252                | 621,102                | 634,108                | 649,690                |
| <b>Total County Executive Agencies</b> | <b>\$1,120,285,405</b> | <b>\$1,323,608,106</b>   | <b>\$453,098,289</b> | <b>\$1,284,762,981</b>  | <b>\$38,845,124</b>  | <b>2.9%</b>     | <b>\$1,099,444,582</b> | <b>\$1,070,865,364</b> | <b>\$1,067,588,937</b> | <b>\$1,054,836,849</b> |
| <b>Elected Officials</b>               |                        |                          |                      |                         |                      |                 |                        |                        |                        |                        |
| Veterans Services Fund                 | 11,577                 | 809,339                  | 7,126                | 14,252                  | 795,087              | 98.2%           | 944,961                | 0                      | 0                      | 0                      |
| County Council                         | 2,050,058              | 2,323,954                | 1,041,498            | 2,114,660               | 209,294              | 9.0%            | 2,185,700              | 2,225,511              | 2,272,117              | 2,327,662              |
| Office of the Prosecutor               | 36,430,122             | 41,477,572               | 17,466,934           | 37,064,762              | 4,412,810            | 10.6%           | 38,805,250             | 39,611,104             | 40,430,138             | 41,262,610             |
| Court of Common Pleas                  | 51,997,929             | 59,555,560               | 24,143,601           | 51,553,085              | 8,002,475            | 13.4%           | 58,509,557             | 59,204,436             | 60,112,629             | 61,144,219             |
| Domestic Relations Court               | 9,680,231              | 10,424,031               | 4,090,005            | 9,817,859               | 606,172              | 5.8%            | 10,026,329             | 10,218,293             | 10,413,356             | 10,611,583             |
| Juvenile Court                         | 55,368,196             | 64,896,696               | 24,373,478           | 57,346,229              | 7,550,467            | 11.6%           | 58,150,193             | 59,511,596             | 60,338,315             | 61,609,457             |
| Probate Court                          | 7,441,920              | 7,917,399                | 3,344,645            | 7,793,139               | 124,260              | 1.6%            | 7,839,866              | 7,922,287              | 8,090,250              | 8,285,432              |
| Court of Appeals                       | 782,464                | 968,094                  | 146,429              | 727,225                 | 240,869              | 24.9%           | 730,210                | 728,354                | 767,162                | 760,135                |
| Municipal Courts                       | 3,572,046              | 3,688,022                | 1,581,870            | 3,163,739               | 524,283              | 14.2%           | 3,167,447              | 3,171,215              | 3,175,835              | 3,181,364              |
| Community Based Correctional Facility  | 0                      | 5,994,092                | 2,947,154            | 5,699,538               | 294,554              | 4.9%            | 5,699,538              | 5,699,538              | 5,699,538              | 5,699,538              |
| <b>Total Elected Officials</b>         | <b>\$167,334,544</b>   | <b>\$198,054,758</b>     | <b>\$79,142,739</b>  | <b>\$175,294,487</b>    | <b>\$22,760,271</b>  | <b>11.5%</b>    | <b>\$186,059,051</b>   | <b>\$188,292,334</b>   | <b>\$191,299,340</b>   | <b>\$194,882,000</b>   |
| <b>Boards and Commissions</b>          |                        |                          |                      |                         |                      |                 |                        |                        |                        |                        |
| Ohio Means Jobs - Cleveland/Cuyahoga   | 13,284,680             | 15,857,478               | 6,423,120            | 13,933,483              | 1,923,995            | 12.1%           | 14,223,636             | 14,232,070             | 14,241,368             | 14,226,596             |
| Inspector General                      | 985,454                | 1,027,618                | 478,045              | 942,958                 | 84,660               | 8.2%            | 999,594                | 1,026,286              | 1,053,716              | 1,081,920              |
| Internal Audit                         | 484,973                | 792,344                  | 300,887              | 572,038                 | 220,306              | 27.8%           | 626,904                | 643,165                | 658,194                | 676,048                |

## Cuyahoga County Fiscal Office - OBM

### 2020-2021 Budget/Forecast Analysis - 2020 2Q

#### 153 - Operating Expenses (All Funds)

|                                     | 2019 Actuals           | 2020 Current Year Budget | 2020 YTD Actuals     | 2020 Current Projection | 2020 Budget Variance | % Over or Under | 2021 Total Projection  | 2022 Total Projection  | 2023 Total Projection  | 2024 Total Projection  |
|-------------------------------------|------------------------|--------------------------|----------------------|-------------------------|----------------------|-----------------|------------------------|------------------------|------------------------|------------------------|
| <b>Boards and Commissions</b>       |                        |                          |                      |                         |                      |                 |                        |                        |                        |                        |
| Personnel Review Commission         | 2,250,532              | 2,022,230                | 857,911              | 1,703,900               | 318,330              | 15.7%           | 1,726,135              | 1,773,352              | 1,816,102              | 1,867,108              |
| Board of Elections                  | 12,437,725             | 15,903,344               | 7,196,449            | 15,518,713              | 384,631              | 2.4%            | 13,347,897             | 14,938,894             | 13,309,943             | 16,797,784             |
| Board of Revision                   | 1,995,063              | 2,764,280                | 1,631,181            | 2,675,639               | 88,641               | 3.2%            | 2,703,341              | 2,741,614              | 2,787,893              | 2,842,709              |
| Planning Commission                 | 1,488,757              | 2,793,667                | 957,998              | 2,824,794               | (31,127)             | (1.1%)          | 2,937,983              | 2,968,093              | 3,004,982              | 2,099,089              |
| Law Library Resource Board          | 444,894                | 540,000                  | 240,521              | 498,783                 | 41,217               | 7.6%            | 539,017                | 554,661                | 570,403                | 586,239                |
| Board of Developmental Disabilities | 161,124,709            | 133,411,049              | 57,612,982           | 104,491,073             | 28,919,976           | 21.7%           | 105,753,881            | 106,848,542            | 107,961,661            | 109,093,608            |
| Office of the Public Defender       | 15,494,739             | 15,664,734               | 6,643,598            | 14,670,317              | 994,417              | 6.3%            | 15,236,012             | 15,547,021             | 15,919,459             | 16,357,372             |
| Soldiers' and Sailors' Monument     | 281,021                | 254,451                  | 83,383               | 210,356                 | 44,095               | 17.3%           | 213,196                | 216,079                | 219,578                | 223,736                |
| Solid Waste Management District     | 3,550,622              | 2,333,605                | 1,063,591            | 1,935,541               | 398,064              | 17.1%           | 1,914,710              | 1,933,185              | 1,946,895              | 1,970,823              |
| Veterans Services Commission        | 6,705,933              | 7,577,683                | 2,187,628            | 6,632,722               | 944,961              | 12.5%           | 7,577,683              | 7,577,683              | 7,577,683              | 7,587,556              |
| <b>Total Boards and Commissions</b> | <b>\$220,529,101</b>   | <b>\$200,942,483</b>     | <b>\$85,677,295</b>  | <b>\$166,610,317</b>    | <b>\$34,332,166</b>  | <b>17.1%</b>    | <b>\$167,799,988</b>   | <b>\$171,000,645</b>   | <b>\$171,067,877</b>   | <b>\$175,410,588</b>   |
| <b>TOTAL OPERATING EXPENDITURES</b> | <b>\$1,508,149,050</b> | <b>\$1,722,605,347</b>   | <b>\$617,918,323</b> | <b>\$1,626,667,785</b>  | <b>\$95,937,562</b>  | <b>927.0%</b>   | <b>\$1,453,303,621</b> | <b>\$1,430,158,343</b> | <b>\$1,429,956,155</b> | <b>\$1,425,129,437</b> |