



**3<sup>rd</sup> Quarter**  
**Budget Update**  
**2020**



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### 3<sup>rd</sup> 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
- 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 \$100,000,000 in CARES Act Funding for programs and initiatives supporting the community during the COVID-19 pandemic
- Distributed approximately \$28,000,000 in federal COVID-19 funding earmarked for local governments
- Maintained ratings of AA/Stable from S&P Global and Aa2 from Moody's Investor Services
- Refunded \$277,935,000 in bonds (*detailed below*) resulting in \$55,753,466 in annual debt service savings from 2020 to 2037:
  - \$28,105,000 in Taxable Economic Development Revenue Bonds
  - \$197,110,000 in Tax Exempt General Obligation Bonds
  - \$52,720,000 in Taxable General Obligation Bonds
- Approved Tax Rates for 2021

## 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	\$186,754,093
Operating Revenue	\$449,491,070	\$474,447,625	\$444,332,751	\$429,698,273
Operating Expenditures	\$420,738,422	\$437,229,093	\$319,982,718	\$425,094,591
Subsidies to Other Funds	\$70,693,804	\$78,177,774	\$76,606,363	\$82,133,677
Unadjusted Ending Cash Balance	\$120,561,135	\$98,051,181	\$186,754,093	\$109,224,098
% Balance to Expenditures	24.5%	19.0%	47.1%	21.5%

HHS Levy Fund	2019 Actual	2020 Budget	2020 Estimate	2021 Estimate
Beginning Cash Balance	\$10,861,031	\$8,059,498	\$8,059,498	\$22,165,212
Operating Revenue	\$258,514,542	\$244,755,432	\$241,149,317	\$287,349,501
Operating Expenditures	\$75,562,006	\$74,251,688	\$68,266,437	\$70,364,626
Subsidies to Other Funds	\$190,313,702	\$173,795,714	\$158,777,166	\$207,579,996
Unadjusted Ending Cash Balance	\$3,499,865	\$4,676,528	\$22,165,212	\$31,570,091
% Balance to Expenditures	1.3%	1.9%	9.8%	11.4%

All Funds	2019 Actual	2020 Budget	2020 Estimate	2021 Estimate
Beginning Cash Balance	\$701,137,941	\$725,380,714	\$725,380,714	\$946,682,647
Operating Revenue	\$1,591,578,518	\$1,455,398,269	\$1,826,891,833	\$1,554,596,838
Total Expenditures	\$1,430,228,736	\$1,648,632,975	\$1,605,589,900	\$1,484,862,670
Unadjusted Ending Cash Balance	\$862,47,723	\$532,146,008	\$946,682,647	\$1,016,416,815

## 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.

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**As of the 3rd Quarter, the General Operating Fund is projected to end the year with an operating surplus – defined as expenditures greater than total revenue – of approximately \$47.7 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**



**\$444.3 million in 2020**, which is nearly \$30.1 million, or 6.3%, lower than what was anticipated in the budget. **Expenditures are projected to total just over \$396.6 million**, which is \$118.8 million, or 23.1%, under approved appropriation levels.

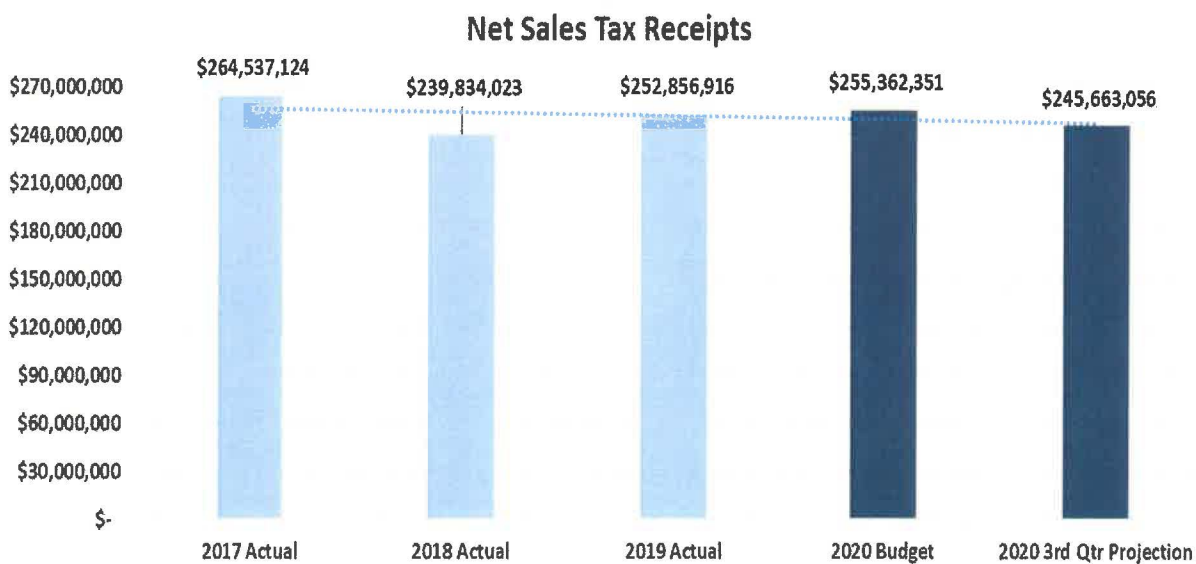
**Revenue Discussion**

**2020 General Operating Fund revenue is projected to total \$444.3 million.** This is 6.3% 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 3rd Quarter of the year, the County has collected \$195.7 million in combined sales tax revenue.** This is a 2.25% decrease from what was collecting during the same period in 2019. Sales tax collections through October total \$219 million or 2.0% lower than the same time last year.

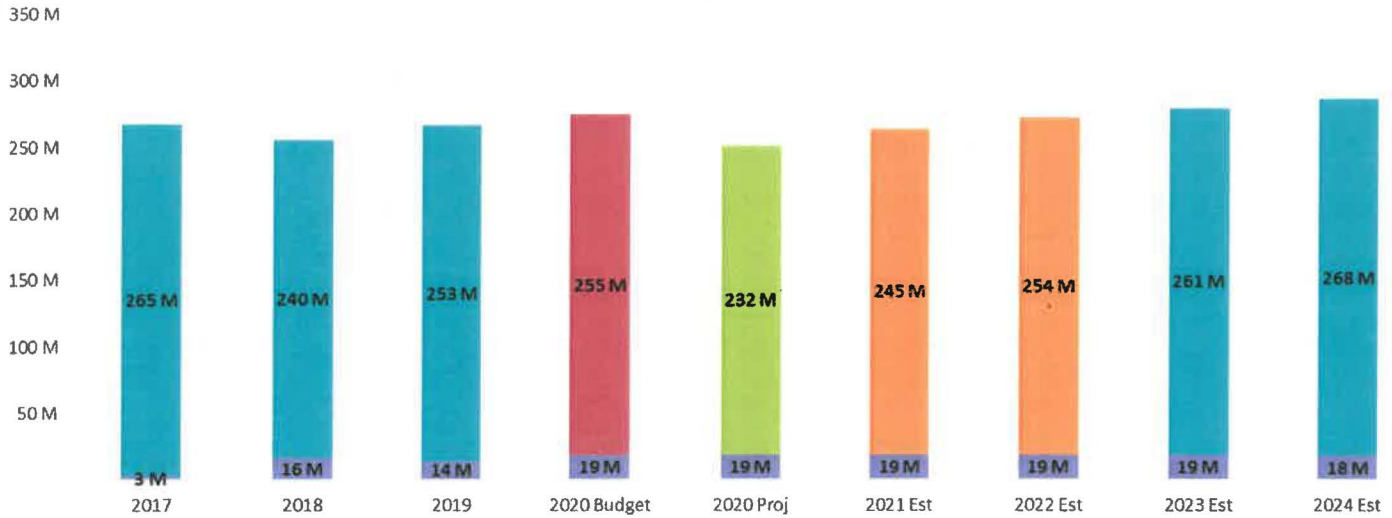
**Sales Tax revenue is projected to total \$245.7 million in 2020.** This is \$9.7 million or 3.8% less than what was expected in the 2020 budget and \$7.2 million or 2.8% less than 2019. This estimate assumes reductions for the remainder of the year due to the COVID-19 pandemic.



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.



### Sales & Use Tax Net of Debt Service



The portion of Sales Tax revenue that is allocated to the General Operating Fund is estimated to total \$245.7 million in 2020, which is approximately 56.1% of the fund’s total revenue (based on 3rd Quarter estimates). In previous years, Sales Tax represented more than 56.2% of total General Operating Fund revenue. While actual Sales Tax revenue is down \$4.5 million through 3rd quarter, the 2020 estimate is \$9.7 million or 3.8% 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.

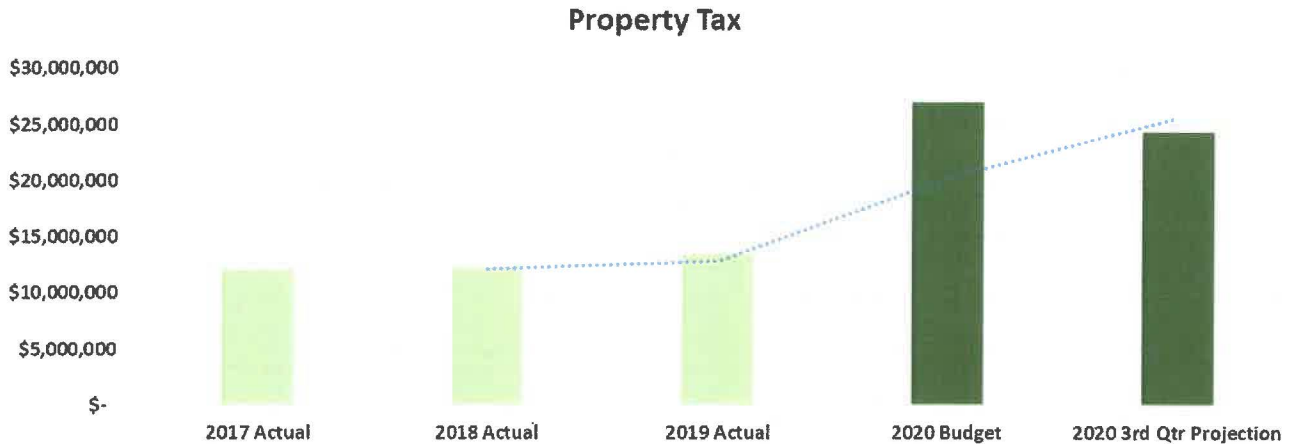
There are four outstanding debt issues that are backed by the County’s Sales Tax. As required by the terms of the respective indentures, the County’s Sales Tax revenue is distributed from the State to the trustee for all the County’s Sales Tax Revenue Bonds. The trustee withholds what is required for 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 Huntington Park Garage** – 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.



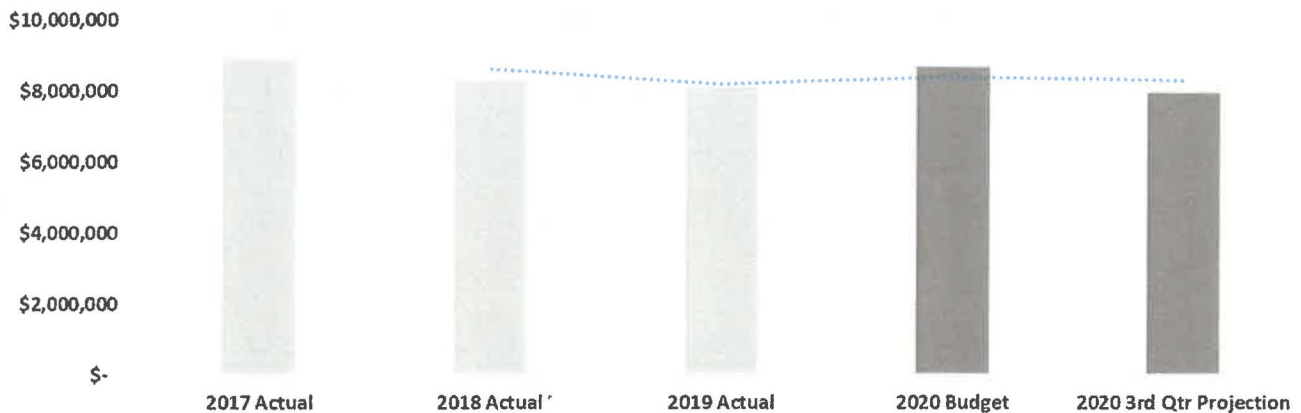
**Property Tax** revenue to the General Fund is estimated to total \$24.3 million: a decrease of \$3 million or 11.1% from what was estimated in the budget. General Obligation Bonds are supported by a portion of the County’s 1.45 millage: 0.50 of that is allocated directly to the Bond Retirement Fund, 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 \$7.9 million, which \$.7 million or 8.2% less than what was assumed in the budget. The 2021 estimates assume a slight increase 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 are down slightly by 3.5%. Motions are anticipated to increase due to COVID-19 and its impact on families. The Court is also anticipating that additional time will be needed to assist self-represented individuals navigating the court process through phone and video conferences. The courts Help Center is assisting 1,200 individuals and families per month. 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 from an average of 116 in first quarter to an average of 94 second quarter, and has increased slightly each month and finished third quarter with an ADP of 111. With the start of each school year, September usually shows an ADP increase compared to August. Each of the last five years had increases of between six and 20 percent, but this year the increase was less than two percent, perhaps partially due to many schools staying remote. The 2020 year to date average for Shelter care decreased 26% compared with the same period in 2019 and Home Detention has decreased eight percent. Abuse, dependency, and neglect September year to date filings total 1,557, compared to 2,557 in the same period of 2019. This 39% 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 \$82.2 million in 2020, which is \$7.7 million or 8.6% 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 \$45.7 million in 2020, which is \$4.4 million or 8.9% 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 \$17.5 million in 2020, which is \$2.5 million or 16.9% more than what was estimated in the budget. Presently, the value of the County's investment portfolio totals \$842 million. The 2021 estimate assumes a \$7.5 million or 50% reduction in investment earnings based on our current investment portfolio.

**Other Revenue/Taxes**

**Other Revenue/Taxes** is projected to total \$20.8 million in 2020, which is \$7.1 million or 25.3% 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
- \$4.2 million loss in Bed Taxes, a loss of \$4.8 million or 53.4% due to COVID-19.

### **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 \$320 million, which is a \$117.2 million or 26.8% less than budget. The majority of the surplus is due to the **anticipated transfer of approximately \$93 million in Personnel Services to the CARES Act fund** followed by approximately \$11 million in savings from the Executive’s hiring freeze and 10-day furlough and \$13 million in reduced spending in Contracted Services and Other Expenditures. The COVID-19 pandemic temporarily interrupted many services and resulted in lower spending.

### **Departmental Budget Variances**

The third quarter estimates include a hiring freeze and 10-day furlough for departments governed by the County Executive and the County Prosecutor. This was among the first policies implemented to help offset the loss of revenues that result from 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.

The departments with significant budget variances include:

- **Common Pleas** – (\$6.0 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 due to the Court’s hearing fewer cases because of the COVID pandemic.
- **Prosecutor** – (\$4.0 million surplus) – Much of the Prosecutor’s surplus is due to furloughs and vacancies as well as the transfer of eligible expenses to the CARES Act fund. The Department also received additional funding for salary parity, but one-half of those increases have not yet been implemented. Much of the remaining \$1.6M surplus is due to outside counsel contracts which will not be spent in 2020.
- **Sheriff** – (\$2.5 million surplus) Much of the Sheriff’s surplus is due to projected in Personnel Services as the budget included funding for additional corrections officers to secure all three facilities; the



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Euclid jail has closed and spending at the Bedford facility has decreased. The surplus is partially offset by a \$2 million increase in the MetroHealth Hospital medical services contract.

- **Fiscal Office** – (\$2.4 million surplus) This surplus is due to 26 vacant positions, the furlough, and lower auditors' and treasurers' fees from lower financial activity during the county closure.
- **Veterans Services Commission** - (\$1.5 million surplus) This surplus is due to vacancies created from some Veteran Service Officers hired during the year not making it through Probation Periods and reduced spending for Client Services due to less claims being filed.
- **Juvenile Court** – (\$1.4 million surplus) This surplus is primarily in overtime as the average daily population in the detention center was significantly lower during the State of Emergency.
- **Office of the Medical Examiner** – (\$1.0 million surplus) – This surplus is due largely to the transfer of payroll expenses to the Coroner's Lab Fund and not filling Forensic Scientist positions from Council.
- **Public Defender** – (\$1.1 million surplus) This surplus is due to vacant positions, the six-day furlough and some savings in expert witness expenses that fluctuate from year to year.
- **Information Technology** – (\$884,000 surplus) This surplus is primarily in Personnel Services. The ERP staffing costs that were scheduled to move to operations early in 2020 are still paid from the capital project fund because the rollout of the payroll system has been pushed to 2021 This combined with the hiring freeze and furlough is the majority of the surplus. Contract expenditures for the Department are significantly higher than estimated at midyear because of the consolidation of Microsoft software licenses (\$1.9 million).
- **Development** – (\$839,000 surplus) The budget for the Department has been adjusted to more closely align with the estimated expenses, eliminating the shortfall projected at midyear.
- **County Hotel** – (\$6,000 surplus) The budget has been adjusted to cover the property taxes for the downtown Hilton hotel in the amount of \$1.4 million, eliminating the shortfall projected at midyear. This expense was not included in the original budget.
- **Law Department** – (\$556,000 deficit) This deficit is due to an unbudgeted settlement agreement. The budget was increased in late October.
- **Public Works - Facilities** – (\$1.7 million deficit) This deficit is due to the consultant contract for the new justice center complex replacement planning and a property management consultant contract amendment that was not budgeted. The 2019 budget was not sufficient to cover the justice center contract.

### Subsidies to Other Funds



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General Fund subsidies to other County funds are projected to total \$76.6 million in 2020, which is \$1.6 million or 2% under the current budget for the agencies. Notable variances from budget include:

- **Centralized Custodial** – (\$2.8 million surplus) The fund for space maintenance of County-owned property received outstanding revenues from the City of Cleveland that were initially questioned by the City and so a subsidy was not required in 2020
- **Western Reserve Fund** – (\$784,000 surplus) The support for the job creation bond subsidy has been moved from the General Fund to the Economic Development Fund for 2020
- **Emergency Management** – (\$510,000 surplus) The program operating revenues came in higher than anticipated in 2020
- **Hotel Debt Service** – (\$1.4 million deficit) Debt service on the County owned Hilton hotel is projected at \$1.4 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.

### **Reserves on Balance**

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

- **Demolition Fund** – **\$5.4 million** subsidy to the Demolition Fund
- **Bond Guarantee** – **\$1.1 million** for the Flats East Bank project
- **Economic Development Fund** – **\$4 million** for the Lumen Project
- **Sherwin Williams** - **\$7 million** for an Incentive

### **Ending Cash Balance**

The 2020 General Fund revenue and expenditures are projected to total \$444.3 million and \$396.6 million, respectively. The ending unadjusted cash balance in the General Fund is projected to total \$186.8 million, which is equal to 47.1% of total expenditures. After factoring in the Reserves on Balance, the ending cash balance is estimated to total \$169.3 million or 40.9% of expenditures. As of the third quarter, the County is 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.

HHS Levy Fund	2019 Actual	2020 Budget	2020 Estimate	2021 Estimate
Beginning Cash Balance	\$10,861,031	\$8,059,498	\$8,059,498	\$22,165,212
Operating Revenue	\$258,514,542	\$244,755,432	\$241,149,317	\$287,349,501
Operating Expenditures	\$75,562,006	\$74,251,688	\$68,266,437	\$70,364,626
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% Balance to Expenditures	1.3%	1.9%	9.8%	11.4%

### Revenue Discussion

**Overall revenue is projected to total \$241.1 million, which is a \$3.6 million or 1.5% less than the current budget.**

**Revenue generated by the County’s two levies is projected to total \$224.4 million, which is \$1.3 million or .6% more than what was assumed in the current budget.** Revenue generated by the County’s two levies is assumed to total \$270.4 million in 2021; 15.1% 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 \$16.4 million, which is what was assumed in the adopted budget.** The 2021 estimate is \$16.6 million which is also 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 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 \$328k which is 93% 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 and \$32.5 million in 2020, 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.

Expenditures for the HHS Levy Fund is projected to be \$227.0 million, which is a \$21 million or 9.3% less than budget. The majority of the surplus is due to **the anticipated transfer of approximately \$4 million in Personnel**

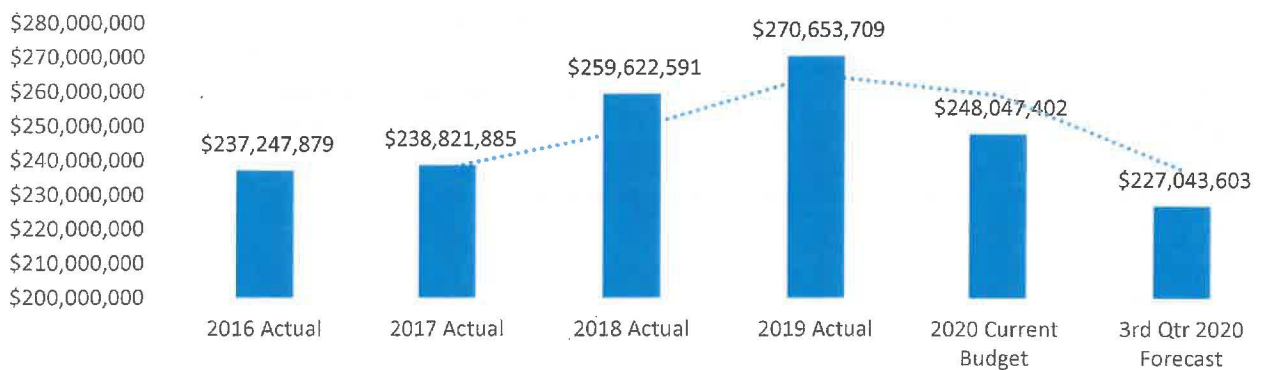


**Services to the CARES Act fund**, savings from the Executive’s hiring freeze and 10-day furlough and reduced spending in Contracted Services and Other Expenditures. The COVID-19 pandemic temporarily interrupted many services and resulted in lower spending. **HHS Levy expenditures represent approximately 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 \$227 million** is \$21 million or 9.3% less than current budget. The following are the larger departmental subsidy variances from what was assumed in the budget:

- **HHS-Child Support Enforcement Agency (CSEA) – (\$4.5 million surplus)** This surplus is due to vacancies and furlough, as well as the reduced spending in contracts and other operating expenses.
- **Juvenile Court – (\$5.2 million surplus)** This surplus is due to the decreased use of the Guardian ad Litem (GALs) as a result of the new intervention center usage, delayed rate increases, board and care placements, and lower detention center medical costs. Additionally, \$1.0 million in Personnel Services was moved from General Fund to RECLAIM.
- **Early Childhood – (\$3.5 million surplus)** This surplus is due to vacancies and furlough, as well as the reduced spending in contracts due to the COVID-19 pandemic.
- **HHS-Administration – (\$2 million - surplus)** This surplus is vacancies and furlough, as well as reduced contract spending, particularly in the Skill-Up program.
- **HHS-Senior and Adult Services (DSAS) – (\$1.7 million surplus)** This surplus is due to vacancies and furlough, as well as the reduced spending in contracts and other operating due to the COVID-19 pandemic.

### Health and Human Services Levy Expenditures History



### Ending Cash Balance

The HHS Levy Fund is projected to end 2020 with a cash balance of \$22.2 million or 9.8% of projected expenditures (after the CARES Act transfer). The reserve requirement prescribed in **Section 707.01** is **10% of total expenditures**. Based on 3rd Quarter estimates, the balance is projected to be slightly below the mandated minimum.



## 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	\$946,682,647
Operating Revenue	\$1,591,578,518	\$1,455,398,269	\$1,826,891,833	\$1,554,596,838
Operating Expenditures	\$1,430,228,736	\$1,648,632,975	\$1,605,589,900	\$1,484,862,670
Unadjusted Ending Cash Balance	\$862,487,723	\$532,146,008	\$946,682,647	\$1,016,416,815

## Revenue Discussion

**2020 All Funds revenue is projected to total \$1.8 billion, which is \$371.4 million or 25.5% 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 \$1.65 billion in 2020, which is \$43 million, or 2.6%, less than the budget of \$1.6 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** (\$124.3 million deficit) – The vast majority of the shortfall for this department is seen in the COVID-19 special revenue fund. The COVID programs were created in 2020 but not included in the original budget and have not been approved by Council in the full expenditure amount. The lodging tax fund is projected with a surplus of \$16.3 million as year-to-date expenses are lower in comparison to the budget.
- **Public Works – Road and Bridge** (\$6.0 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 \$6.0 million. The project estimates are greatly influenced by the timing of activity and the year-to-date expenditures are lower.
- **Developmental Disabilities** (\$17.8 million surplus) – The Board has continued its transition from providing direct services to clients and so the staffing and other expenditure levels have decreased since budget adoption. In contractual and client services, expenditures are lower by \$10.5 million due to the transition, but lower expenditures are also explained by the COVID State of Emergency. Personnel expenses are also projected to be \$1.2 million lower than budget.

- **Common Pleas Court** (\$6.96 million surplus) - Surplus due to reduced 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** (\$3.9 million deficit) - Deficit is 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** (\$22.7 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.
- **Jobs and Family Services** (\$10.8 million surplus) – The surplus is in Personnel, Contractual and Client Services. Personnel Services spending is reduced due to attrition and furloughs. Contract and Client Services spending has been greatly impacted (by the COVID-19 pandemic).
- **Prosecutor** (\$5.3 million surplus) – Contract spending is 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** (\$4.7 million surplus) – In addition to the \$2.2 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** (\$7.1 million surplus) –This surplus is due to less than expected spending on the Esposito Body Transport contract, furlough savings, and a decrease in Other Expenditures spending initiated by the Department.
- **Health and Human Services Administration** (\$6.0 million surplus) – The majority of the surplus is due to lower contract expenditures primarily in Comprehensive Case Management and Employment Program (CCMEP). The remainder of the variance is due to furloughs and unfilled vacant positions.
- **Child Support Services** (\$4.5 million surplus) – This surplus is due to personnel savings from attrition and furloughs and contractual savings due to COVID-19.

## Fund Balances

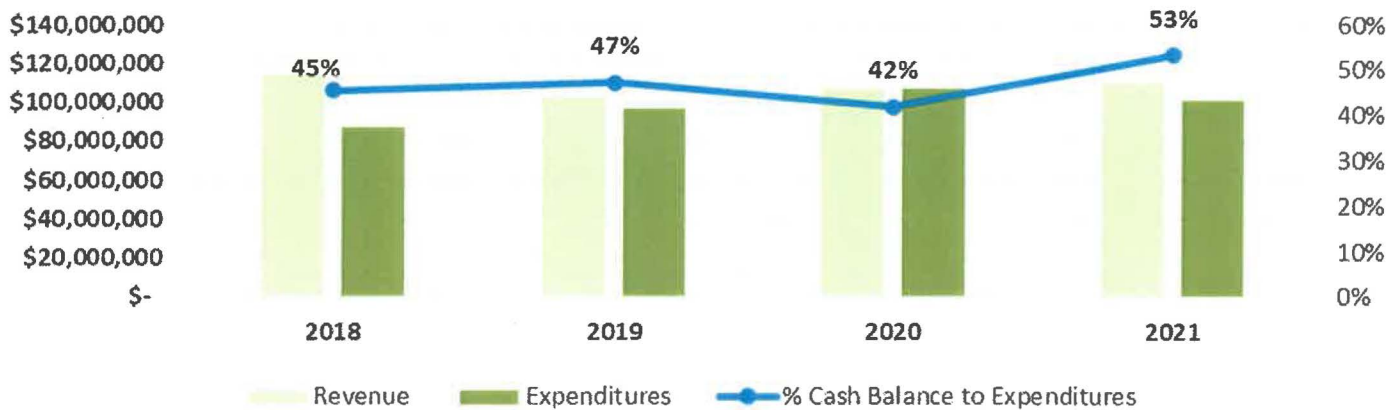
**Hospitalization - Self-Insurance Fund** – This fund captures the activity associated with the County's Benefits Program and is projected to end the year with an available **cash balance totaling \$44.8 million, which is 42% of**



**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.

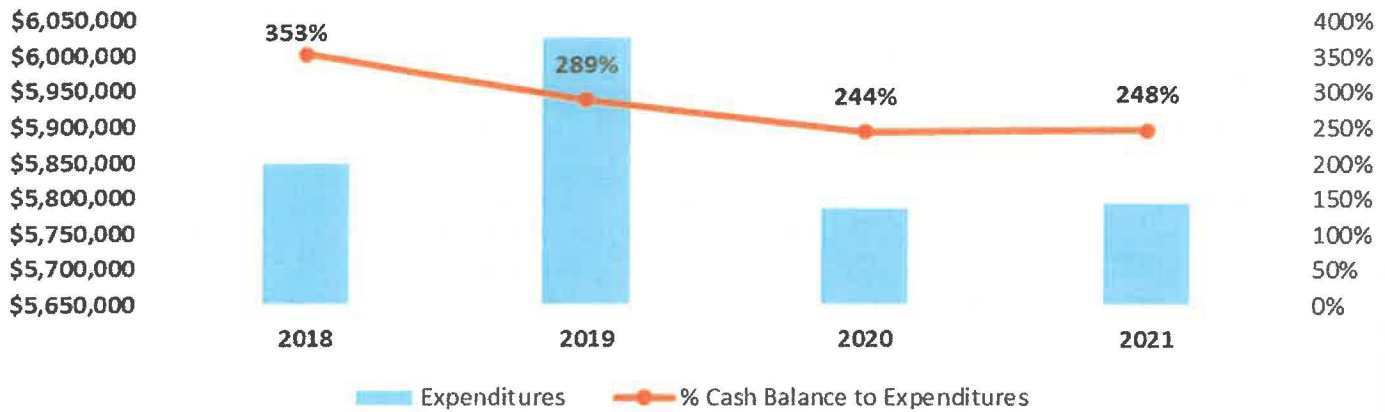
### Hospitalization Self-Insurance



**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. Based on recent communication from the Ohio Bureau of Workers’ Compensation, the County is estimated to receive a \$2.5 million refund from 2019 premiums. However, the County plans to resume charges to agencies in 2021. 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 \$5.7 million.

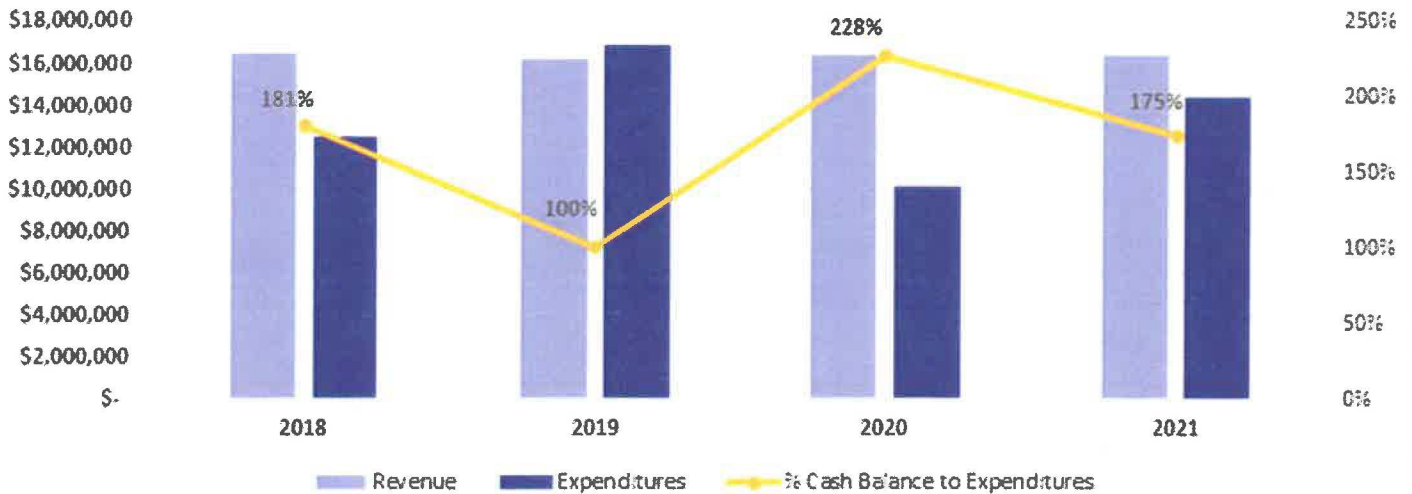


## Workers Compensation



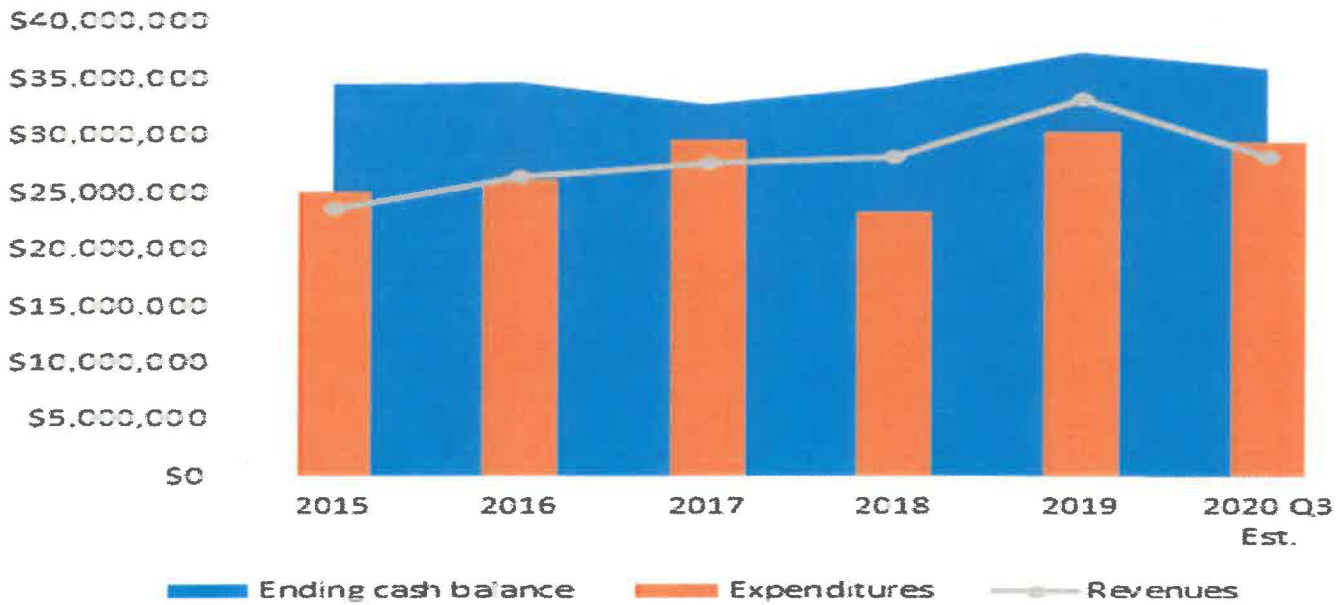
**Real Estate Assessment** – The Real Estate Assessment Fund generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. The cash balance in the Fund at the end of 2019 was \$16,871,053. **Ohio Revised Code 325.31(B)(6)** requires 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 \$16,463,865 and \$10,178,301 respectively which result in a projected ending cash balance \$23,156,617.

## Real Estate Assessment



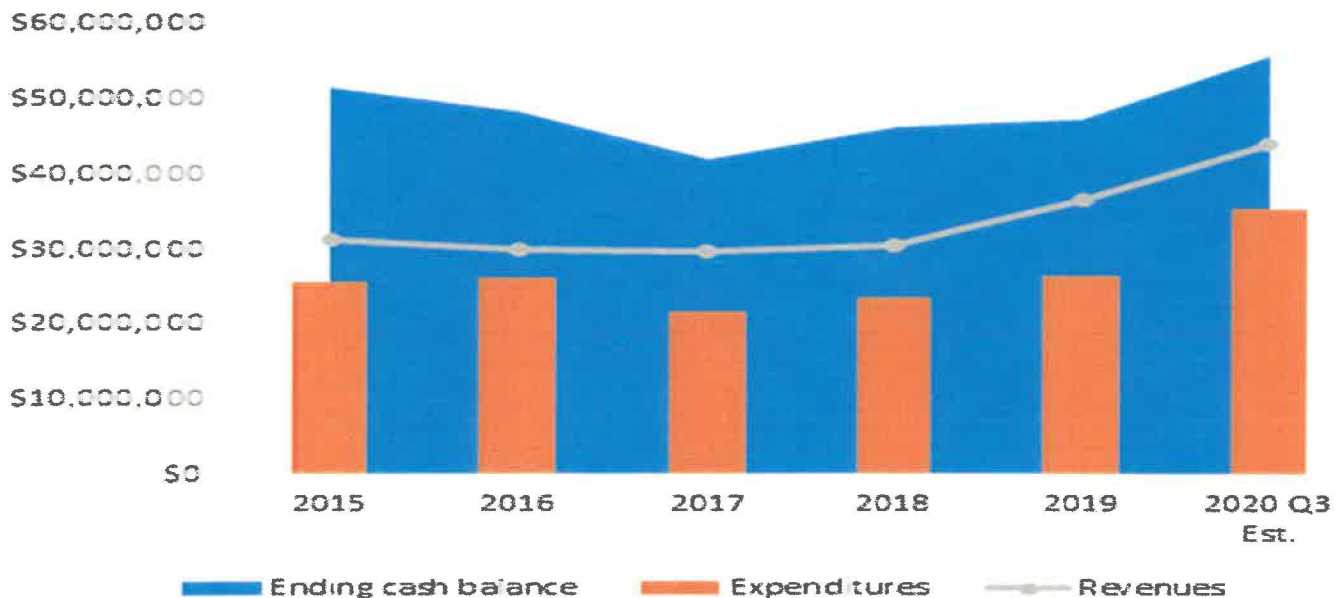
**Sanitary Sewer** – At year end, the balance in the Sanitary Sewer Fund (5715) totaled \$37 million, which is 156% of expenditures. The Sanitary Sewer Funds are projected to end the year with a cash balance equal to 122% of annual expenditures.

### Sanitary Sewer Fund (5715)



**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 158% of annual expenditures.

### Road & Bridge Funds (2270)



**Opioid Mitigation Fund** - This fund captures the activity associated with the funds the County received from opioid litigation settlements. The total funds received thus far is \$117.5 million. The approved budget for Phase 1



total \$23,760,113, with \$19,120,172 and \$4,639,941 allocated for 2020 and 2021, respectively. These funds for Phase 1 were allocated to County agencies, boards, and partners including, Children & Family Services, the Alcohol, Drug and Mental Health Services board, MetroHealth, Public Works, Prosecutor’s Office, Medical Examiner, Common Pleas Court, and Family & Children First Council. Through 3<sup>rd</sup> quarter, \$2,385,610.70 has been expended from these funds and an RFP of \$1,040,000 for a new Diversion Center is currently in process.

### Opioid Mitigation Fund



**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 pandemic, CARES Act dollars will be available to cover the cost of employees that are substantially dedicated to the COVID-19 response or whose work is substantially different (defined by the United States Treasury) because of COVID-19. Approximately \$18 million has been allocated for hazard pay, closure pay, and emergency leave approved by County Council as well as federal leave.

As of October 26, 2020, Council has approved approximately \$90.2 million in CARES Act dollars for programs and initiatives designed to support the community during the COVID-19 pandemic. Examples include:

- 
- \$40 million for building updates, the purchase of personal protective equipment, and related equipment, supplies, and services to ensure the health and safety of County employees, community partners, and constituents
  - \$2.3 million for grants to small businesses to provide emergency working capital and \$650,000 for consumer kits for business composed of facing coverings and hand sanitizer
  - \$5 million to implement a community COVID-19 testing program in partnership with the Cuyahoga County Board of Health and 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.
  - \$7.4 million to implement a congregate shelter de-concentration strategy designed to provide for social distancing at homeless shelters and provide locations for individuals to quarantine or isolate as needed
  - \$1.5 million in support for digital inclusion efforts for students by purchasing hotspots, computers, and internet service
  - \$4 million to support nonprofit organizations and individuals working in the arts and culture sector and
  - \$3.7 million in support for various other programs and organizations responding to the pandemic, including the COVID-19 Rapid Response Fund, the Greater Cleveland Food Bank, the Domestic Violence Child Advocacy Center, the Cleveland Metroparks, and pandemic childcare providers



**Cuyahoga County Office of Budget and Management**  
**2020-2024 Budget/Forecast Analysis - 2020 3Q**  
**151 - Forecast by Fund**  
**Prompt Values: Fund: 1100;1105;1110**

<i>General Fund</i>	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
<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>186,754,093</b>		<b>109,224,098</b>	<b>56,746,642</b>	<b>16,632,236</b>
<b>REVENUE</b>										
Property Tax	13,483,901	27,400,000	13,226,591	24,360,133	80.7%	30,468,782	25.1%	30,468,782	30,468,782	30,468,782
Licenses & Permits	75,904	72,050	55,851	76,633	1.0%	82,926	8.2%	82,926	82,926	82,926
Fines & Forfeitures	8,103,654	8,647,581	5,616,120	7,941,229	(2.0%)	9,300,438	17.1%	9,300,438	9,300,438	9,300,438
Charges for Services	68,659,654	89,936,159	58,490,118	82,237,042	19.8%	77,596,328	(5.6%)	80,929,099	77,596,328	80,929,100
Intergovernmental	46,295,662	50,118,093	35,699,380	45,675,946	(1.3%)	47,315,373	3.6%	47,315,373	47,315,373	47,315,373
Other Revenue	35,212,741	18,993,319	4,717,569	16,687,437	(52.6%)	14,033,580	(15.9%)	14,033,580	14,033,580	14,033,580
Other Taxes	4,651,781	8,918,072	2,450,856	4,158,530	(10.6%)	4,929,379	18.5%	7,394,069	9,242,586	9,427,437
Sales Tax	252,856,916	255,362,351	182,635,997	245,663,056	(2.8%)	238,475,467	(2.9%)	253,032,948	260,623,936	268,442,654
Interest Earnings	20,150,857	15,000,000	13,505,728	17,532,745	(13.0%)	7,496,000	(57.2%)	7,496,000	7,496,000	7,496,000
<b>TOTAL OPERATING REVENUE</b>	<b>\$449,491,070</b>	<b>\$474,447,625</b>	<b>\$316,398,210</b>	<b>\$444,332,751</b>	<b>(1.1%)</b>	<b>\$429,698,273</b>	<b>(3.3%)</b>	<b>\$450,053,215</b>	<b>\$456,159,949</b>	<b>\$467,496,290</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$611,993,361</b>	<b>\$613,458,048</b>	<b>\$455,408,632</b>	<b>\$583,343,174</b>	<b>(4.7%)</b>	<b>\$616,452,366</b>	<b>5.7%</b>	<b>\$559,277,313</b>	<b>\$512,906,591</b>	<b>\$484,128,526</b>
<b>EXPENDITURES</b>										
Personnel Services	259,302,054	283,133,795	197,999,898	179,517,181	(30.8%)	277,471,294	54.6%	283,878,763	291,466,299	300,221,600
Other Expenses	161,436,368	154,095,298	98,901,135	140,465,537	(13.0%)	147,623,297	5.1%	146,319,848	144,406,299	145,760,021
<b>TOTAL OPER. EXPENDITURES</b>	<b>\$420,738,422</b>	<b>\$437,229,093</b>	<b>\$296,901,033</b>	<b>\$319,982,718</b>	<b>(23.9%)</b>	<b>\$425,094,591</b>	<b>32.8%</b>	<b>\$430,198,611</b>	<b>\$435,872,598</b>	<b>\$445,981,621</b>
<b>OTHER FINANCING USES</b>	<b>70,693,804</b>	<b>78,177,774</b>	<b>74,670,482</b>	<b>76,606,363</b>	<b>8.4%</b>	<b>82,133,677</b>	<b>7.2%</b>	<b>72,332,060</b>	<b>60,401,757</b>	<b>66,863,179</b>
<b>TOTAL CASH OBLIGATIONS</b>	<b>\$491,432,226</b>	<b>\$515,406,867</b>	<b>\$371,571,515</b>	<b>\$396,589,081</b>	<b>(19.3%)</b>	<b>\$507,228,268</b>	<b>27.9%</b>	<b>\$502,530,671</b>	<b>\$496,274,355</b>	<b>\$512,844,800</b>
<b>ENDING ENCUMBRANCES</b>										
<b>ENDING BALANCE BEFORE ADJUST BALANCE TO EXPENDITURES</b>	<b>\$120,561,135</b> 24.5%	<b>\$98,051,181</b> 19.0%	<b>\$83,837,117</b> 22.6%	<b>\$186,754,093</b> 47.1%	<b>(7.6%)</b>	<b>\$109,224,098</b> 21.5%	<b>(41.5%)</b>	<b>\$56,746,642</b> 11.3%	<b>\$16,632,236</b> 3.4%	<b>(\$28,716,274)</b> -5.6%
<b>Reserves on Balance</b>										
Demolition Fund	-	5,400,000	-	5,400,000				-	-	-
East Bank Guarantee	-	1,100,000	-	1,100,000		1,143,975		-	-	-
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		-		-	-	-
COVID-19 Mitigation	-	-	-	-		5,400,000		-	-	-
<b>TOTAL RESERVES ON BALANCE</b>	<b>-</b>	<b>29,400,000</b>	<b>-</b>	<b>17,500,000</b>		<b>13,543,975</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE ENDING BALANCE</b>	<b>\$120,561,135</b>	<b>\$68,651,181</b>	<b>\$83,837,117</b>	<b>\$169,254,093</b>		<b>\$95,680,123</b>		<b>\$56,746,642</b>	<b>\$16,632,236</b>	<b>-\$28,716,274</b>
<b>BALANCE TO EXPENDITURES</b>	<b>24.5%</b>	<b>12.6%</b>	<b>40.9%</b>	<b>18.4%</b>		<b>11.3%</b>		<b>3.4%</b>	<b>(5.6%)</b>	

**Cuyahoga County Office of Budget and Management**  
**2020-2024 Budget/Forecast Analysis - 2020 3Q**  
**153 - Operating Expenses**

General Fund	2019 Actuals	2020 Current Year Budget	2020 TYD Actual	2020 Current Projection	2021 Total Projection	2022 Total Projection	2023 Total Projection	2024 Total Projection
<b>County Executive Agencies</b>								
Clerk of Courts	8,159,915	8,738,793	5,316,875	8,453,956	8,897,920	9,120,447	9,272,446	9,473,746
Communications Department	735,034	845,408	563,712	786,158	849,303	879,627	898,026	917,093
County Executive	651,871	884,527	604,647	844,496	851,727	869,292	884,748	903,347
County Headquarters	5,875,938	5,515,357	3,204,693	5,471,301	5,471,301	5,471,301	5,471,301	5,471,301
County Hotel	398,900	1,758,022	1,609,758	1,751,422	3,191,445	3,194,445	3,213,545	3,233,045
Department of Development	16,761,766	7,285,919	3,194,142	6,446,819	8,145,819	5,688,326	5,218,460	5,254,427
Department of Human Resources	3,582,889	3,930,148	2,709,915	3,923,773	4,064,111	4,157,767	4,227,154	4,333,321
Department of Information Technology	17,217,051	20,849,382	11,384,867	19,965,477	21,796,863	22,127,290	22,475,829	22,872,236
Department of Regional Collaboration	278,442	265,715	185,319	260,496	274,880	286,282	286,912	294,851
Department of Sustainability	275,148	279,280	181,294	255,247	263,469	268,931	275,517	283,305
Fiscal	22,663,885	28,543,454	17,923,542	26,183,178	26,445,708	26,661,090	26,952,848	26,614,584
Fiscal (Global Center)	0	0	0	0	0	0	0	0
Innovation and Performance	663,587	844,574	381,249	543,387	655,719	669,835	683,188	699,190
Law Department	4,915,288	7,437,300	5,907,014	8,003,590	3,668,277	3,710,213	3,761,629	4,508,486
Miscellaneous Obligations	1,358,419	2,597,347	834,740	1,995,230	1,998,530	1,998,530	1,998,530	1,998,530
Office of the Medical Examiner	7,325,831	14,657,704	9,769,631	13,631,560	13,750,511	14,002,803	14,231,381	14,504,183
Public Safety and Justice Services	2,624,628	2,498,445	1,400,290	2,033,755	2,158,264	2,211,969	2,277,662	2,321,072
Public Works - Facilities	2,625,315	2,183,163	2,080,316	3,925,219	2,598,905	1,915,449	1,935,190	1,958,338
Sheriff's Department	117,676,746	127,846,126	94,109,597	125,380,519	127,563,466	129,304,223	131,242,208	133,617,796
<b>Total County Executive Agencies</b>	<b>213,790,653</b>	<b>236,960,664</b>	<b>161,361,601</b>	<b>229,855,583</b>	<b>232,646,218</b>	<b>232,531,820</b>	<b>235,306,574</b>	<b>239,258,851</b>
<b>Elected Officials</b>								
County Council	2,050,058	2,323,954	1,525,012	2,104,156	2,194,987	2,232,036	2,275,118	2,326,327
Office of the Prosecutor	32,826,953	37,803,266	24,978,580	33,800,269	35,639,963	36,416,462	37,215,806	39,793,322
Court of Common Pleas	48,727,676	56,465,000	39,958,242	50,453,953	57,568,502	58,209,777	58,978,802	59,884,053
Domestic Relations Court	9,679,914	10,409,031	7,209,257	9,407,903	9,654,406	9,846,857	10,045,080	10,249,452
Juvenile Court	34,646,924	38,067,503	27,189,596	36,692,193	36,385,515	37,141,498	37,637,605	38,529,721
Probate Court	6,426,047	6,704,097	5,100,220	6,603,711	6,879,880	6,962,199	7,130,106	7,325,283
Court of Appeals	779,961	953,094	579,865	701,737	704,444	702,588	741,396	734,369
Municipal Courts	3,572,046	3,688,022	2,336,919	3,165,220	3,171,260	3,177,388	3,184,755	3,193,443
<b>Total Elected Officials</b>	<b>138,709,578</b>	<b>156,413,967</b>	<b>108,877,691</b>	<b>142,929,142</b>	<b>152,198,957</b>	<b>154,688,805</b>	<b>157,208,668</b>	<b>162,035,970</b>
<b>Boards and Commissions</b>								
Inspector General	968,107	993,589	659,345	892,299	978,110	1,015,429	1,039,642	1,063,548
Internal Audit	484,973	792,344	415,845	610,614	629,418	645,638	660,618	678,411
Personnel Review Commission	2,250,532	2,022,230	1,222,641	1,610,756	1,845,101	1,892,006	1,934,353	1,984,864
Board of Elections	12,437,725	15,903,344	11,427,325	15,641,454	13,046,106	15,358,478	15,293,210	16,607,963
Planning Commission	1,488,757	2,793,667	1,432,639	2,745,562	2,697,403	2,747,731	2,787,593	2,334,556
Office of the Public Defender	13,268,094	13,517,154	9,376,712	12,411,529	13,271,876	13,533,883	13,852,980	14,223,585
Soldiers' and Sailors' Monument	250,521	254,451	148,711	183,129	203,719	207,138	211,279	216,191
Veterans Services Commission	6,705,933	7,577,683	3,383,736	6,102,649	7,577,683	7,577,683	7,577,683	7,577,683
<b>Total Board and Commissions</b>	<b>37,854,642</b>	<b>43,854,462</b>	<b>28,066,954</b>	<b>40,197,992</b>	<b>40,249,416</b>	<b>42,977,986</b>	<b>43,357,358</b>	<b>44,686,801</b>
<b>Transfer to CARES Act Fund</b>				<b>-93,000,000</b>				
<b>Total Operating Expenditures</b>	<b>390,354,873</b>	<b>437,229,093</b>	<b>298,306,246</b>	<b>319,982,717</b>	<b>425,094,591</b>	<b>430,198,611</b>	<b>435,872,600</b>	<b>445,981,622</b>



**Cuyahoga County Office of Budget and Management**  
**2020-2024 Budget/Forecast Analysis - 2020 3Q**  
**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	954,801	954,801	954,801	7,026,598	0	0	0
Gateway Arena	549,659	3,408,333	3,408,333	3,408,333	6,616,708	5,340,896	0	0
Brownfield Debt Service	314,937	1,088,515	934,014	934,764	828,184	1,038,028	1,057,723	1,068,181
Shaker Square Series 2000A	50,825	152,313	0	130,500	130,500	129,500	131,500	131,500
Community Redev Debt Service	749	0	750	1,500	273,060	274,610	270,842	266,735
DS - Medical Mart Series 2010	26,396,059	29,764,040	30,184,098	30,184,098	26,266,295	26,268,250	26,285,050	26,277,850
Debt Service County Hotel	10,485,601	14,311,227	15,702,801	15,702,801	20,745,844	20,745,844	11,740,844	11,750,094
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	1,464,250	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	0	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	-148,168	266,759	796,965	814,709	831,259	848,315
Prosecutor Hardest Hit	725,414	725,000	0	380,195	0	0	0	0
Dog & Kennel	279,431	396,829	0	311,290	412,154	412,154	412,154	412,154
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	4,286,039	4,078,723	4,445,139	4,448,204
Fast Copier	300,000	0	0	476,323	0	0	0	0
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	1,475,034	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>\$78,177,774</b>	<b>\$74,670,482</b>	<b>\$76,606,363</b>	<b>\$82,133,677</b>	<b>\$72,332,060</b>	<b>\$60,401,757</b>	<b>\$66,863,179</b>

**Cuyahoga County Office of Budget and Management**  
**2020-2024 Budget/Forecast Analysis - 2020 3Q**  
**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		22,165,212		16,520,091	51,691,612	84,627,321
<b>REVENUE</b>										
Property Tax	222,618,766	223,089,933	121,433,381	224,383,818	(0.6%)	270,359,382	14.1%	270,359,382	270,359,382	270,359,382
Fines & Forfeitures	0	0	0	0	0.0%	0	0.0%	0	0	0
Charges for Services	0	1,250	2,750	1,250	0.0%	0	0.0%	0	0	0
Intergovernmental	15,866,451	16,416,007	8,764,748	16,416,007	0.0%	16,665,119	11.0%	16,665,119	16,665,119	16,665,119
Other Revenue	20,025,475	5,248,242	146,726	348,242	93.4%	325,000	0.0%	325,000	325,000	325,000
Other Taxes	3,850	0	2,296	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>\$130,349,901</b>	<b>\$241,149,317</b>	<b>1.5%</b>	<b>\$287,349,501</b>	<b>25%</b>	<b>\$287,349,501</b>	<b>\$287,349,501</b>	<b>\$287,349,501</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$269,375,573</b>	<b>\$252,814,930</b>	<b>\$138,409,399</b>	<b>\$249,208,815</b>	<b>1.4%</b>	<b>\$309,514,713</b>	<b>11.5%</b>	<b>\$303,869,592</b>	<b>\$339,041,113</b>	<b>\$371,976,822</b>
<b>EXPENDITURES</b>										
Personnel Services	0	12,058,308	7,853,508	9,978,536	17.2%	11,732,516	0.4%	11,957,362	12,220,111	12,524,822
Supplies	0	77,112	16,649	22,123	71.3%	22,123	0.0%	22,123	22,123	22,123
Utilities	0	0	14,084	15,741	0.0%	15,741	0.0%	15,741	15,741	15,741
Professional Services	0	17,851,282	10,723,345	16,187,179	9.3%	16,897,179	4.8%	16,907,179	16,917,179	16,927,179
Employee Services	0	0	54,963	223,267	0.0%	223,267	0.0%	223,267	223,267	223,267
Client Services	0	32,622,000	24,670,050	32,819,300	(0.6%)	32,597,000	0.0%	32,597,000	32,597,000	32,597,000
Other Expenditures	0	8,332,391	265,476	13,125	99.8%	20,625	0.0%	20,625	20,625	28,585
Operations	0	3,309,942	3,397,615	5,043,549	(52.4%)	4,892,558	1.0%	4,951,209	5,010,823	5,071,524
Equipment	0	653	0	0	100.0%	0	0.0%	0	0	0
Tax Distribution	0	0	1,981,808	3,963,617	0.0%	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>\$74,251,688</b>	<b>\$48,977,498</b>	<b>\$68,266,437</b>	<b>8.1%</b>	<b>\$70,364,626</b>	<b>2.1%</b>	<b>\$70,658,123</b>	<b>\$70,990,486</b>	<b>\$71,373,858</b>
OTHER FINANCING USES	190,313,702	173,795,714	80,075,046	158,777,166	8.6%	207,579,996	5.2%	181,519,857	183,423,306	185,044,707
<b>TOTAL CASH OBLIGATIONS</b>	<b>\$265,875,708</b>	<b>\$248,047,402</b>	<b>\$129,052,544</b>	<b>\$227,043,603</b>		<b>\$277,944,622</b>	<b>4.8%</b>	<b>\$252,177,980</b>	<b>\$254,413,792</b>	<b>\$256,418,565</b>
<b>ENDING ENCUMBRANCES</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>		<b>0</b>		<b>0</b>	<b>0</b>	<b>0</b>
<b>ENDING BALANCE BEFORE ADJUST BALANCE TO EXPENDITURES</b>	<b>\$3,499,865</b> 1.3%	<b>\$4,767,528</b> 1.9%	<b>\$9,356,855</b> 7.3%	<b>\$22,165,212</b> 9.8%		<b>\$31,570,091</b> 11.4%	<b>\$0</b>	<b>\$51,691,612</b> 20.5%	<b>\$84,627,321</b> 33.3%	<b>\$115,558,257</b> 45.1%
<b>Reserves on Balance</b>										
COVID-19 Mitigation						15,050,000				
<b>TOTAL RESERVES ON BALANCE</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>15,050,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>AVAILABLE ENDING BALANCE</b>	<b>\$3,499,865</b>	<b>\$4,767,528</b>	<b>\$9,356,855</b>	<b>\$22,165,212</b>		<b>\$16,520,091</b>		<b>\$51,691,612</b>	<b>\$84,627,321</b>	<b>\$115,558,257</b>
<b>BALANCE TO EXPENDITURES</b>	<b>1.3%</b>	<b>1.9%</b>	<b>7.3%</b>	<b>9.8%</b>		<b>5.9%</b>		<b>20.5%</b>	<b>33.3%</b>	<b>45.1%</b>

Cuyahoga County Office of Management and Budget

2020-2024 Budget/Forecast Analysis = 2020 3Q

153 - Health Human Services Levy Operating Expenses

Health And Human Services Levy	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>									
Fiscal - Tax Distribution HHS	4,174,261	2,204,108	4,185,917	(11,656)	(0.3%)	3,963,617	3,963,617	3,963,617	3,963,617
OSU Extension	0	222,300	222,300	(222,300)	#DIV/0!	222,300	222,300	222,300	222,300
MetroHealth Hospital	32,472,000	24,354,000	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	219,997	401,845	18,110	4.3%	432,197	437,030	441,332	445,772
HHS Office of Reentry	2,618,162	1,548,625	2,278,601	339,561	13.0%	2,342,703	2,352,920	2,364,836	2,386,924
HHS Homeless Services	8,913,809	6,570,690	8,630,176	283,633	3.2%	8,596,097	8,603,637	8,612,869	8,623,904
HHS Other Programs	1,268,439	786,987	903,925	364,514	28.7%	903,925	903,925	903,925	903,925
<b>Total County Executive Agencies</b>	<b>\$49,866,626</b>	<b>\$35,906,707</b>	<b>\$49,094,764</b>	<b>\$771,862</b>	<b>2%</b>	<b>\$48,932,839</b>	<b>\$48,955,429</b>	<b>\$48,980,879</b>	<b>\$49,018,442</b>
<b>Elected Officials</b>									
Juvenile Court	23,385,062	12,805,067	18,171,674	5,635,687	24.1%	20,431,787	20,702,694	21,009,607	21,355,416
<b>Total Elected Officials</b>	<b>\$23,385,062</b>	<b>\$12,805,067</b>	<b>\$18,171,674</b>	<b>\$5,635,687</b>	<b>24%</b>	<b>\$20,431,787</b>	<b>\$20,702,694</b>	<b>\$21,009,607</b>	<b>\$21,355,416</b>
<b>Boards and Commissions</b>									
Ohio Means Jobs - Cleveland/Cuyahoga	1,000,000	265,724	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>\$265,724</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>\$74,251,688</b>	<b>\$48,977,498</b>	<b>\$68,266,438</b>	<b>\$6,407,549</b>	<b>9%</b>	<b>\$70,364,626</b>	<b>\$70,658,123</b>	<b>\$70,990,486</b>	<b>\$71,373,858</b>



**Cuyahoga County Fiscal Office - OBM**  
**2020-2024 Five Year Forecast**  
165-Schedule VII - HHS Levy Fund Utilization

	2019 Actuals	2020 Current Budget	2020 3rd Qtr. Forecast	2021 Forecast	2022 Budget Estimate	2023 Budget Estimate	2024 Budget Estimate
<b>HHS LEVY REVENUE</b>							
H & Hs Levies	238,711,367	244,755,432	241,149,317	287,349,501	287,349,501	287,349,501	287,349,501
HHS Levy 4.8 Subsidies	15,000,000	0	0	0	0	0	0
HHS Levy 3.9 Subsidies	4,476,274	0	0	0	0	0	0
27Th Pay Period Reserve - Hhs	326,901	0	0	0	0	0	0
<b>Total Revenue</b>	<b>258,514,542</b>	<b>244,755,432</b>	<b>241,149,317</b>	<b>287,349,501</b>	<b>287,349,501</b>	<b>287,349,501</b>	<b>287,349,501</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
Tax Distribution HHS	3,504,048	3,951,961	3,963,617	3,963,617	3,963,617	3,963,617	3,963,617
MetroHealth Hospital	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
Purchased Congregate and Foster Care	47,000,000	43,850,000	41,950,000	45,450,000	48,100,000	49,543,000	51,029,290
Office of the Director - DCFS	48,203,256	31,483,086	33,654,102	34,663,725	35,703,637	35,703,637	35,703,637
Cuyahoga Support Enforcement	9,828,194	9,515,525	5,044,215	8,957,919	9,189,601	9,376,418	9,572,825
CSEA Fatherhood Initiative	1,275,880	0	0	0	0	0	0
Fatherhood Initiative	0	1,118,769	1,066,744	1,039,011	1,044,144	1,048,705	1,053,407
Early Start	269,552	14,138,118	10,606,895	13,735,398	12,617,302	12,375,224	11,394,596
EC - Quality Child Care	15,447,198	0	0	0	0	0	0
Office of the Director - DJFS	10,736,818	7,500,000	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	1,122,912	1,471,831	1,471,831	1,471,831	1,471,831
Human Services Other Program	1,203,171	1,452,913	835,060	835,060	835,060	835,060	835,060
Family and Children First	2,118,188	1,315,021	3,264,185	4,451,631	4,487,954	4,508,722	4,530,390
PA - Homeless Services	8,100,000	8,258,866	8,630,176	8,596,097	8,603,637	8,612,869	8,623,904
HHS - Office Of Reentry	2,759,586	2,437,581	2,278,601	2,342,703	2,352,920	2,364,836	2,386,924
Office of the Director - DSAS	17,680,085	18,519,333	16,840,271	18,686,787	18,947,817	19,403,273	20,260,196
Witness Victim HHS	1,702,538	2,034,956	1,727,913	1,925,439	1,964,316	1,999,241	2,035,280
Family Justice Center	215,775	419,955	401,845	432,197	437,030	441,332	445,772
Mental Health Services HHS	1,340,490	0	0	0	0	0	0
TASC HHS - Alternatives to Crime	405,165	543,461	543,461	1,198,461	1,198,461	1,198,461	1,198,461
Juvenile Court Detention Center		3,461,123	2,594,324	3,313,707	3,333,206	3,354,340	3,377,214
Juvenile Court - Legal		5,476,040	3,595,501	3,603,431	3,648,592	3,698,541	3,753,576
Juvenile Court Community Social	20,000,000	13,665,924	11,004,991	11,997,046	12,169,536	12,369,418	12,598,592
Juvenile Court Intervention Center	0	781,975	976,858	1,517,603	1,551,360	1,587,308	1,626,034
ADAMHS	39,363,659	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
Centralized Custodial Services	5,000,000	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
.8 Mills Increase				29,205,000	24,205,000	24,205,000	24,205,000
<b>TOTAL HHS LEVY USES</b>	<b>270,653,709</b>	<b>248,047,402</b>	<b>231,043,603</b>	<b>277,944,622</b>	<b>252,177,980</b>	<b>254,413,792</b>	<b>256,418,565</b>
Transfer to CARES Act			(4,000,000)				
<b>Total HHS Levy Utilization</b>	<b>270,653,709</b>	<b>248,047,402</b>	<b>227,043,603</b>	<b>277,944,622</b>	<b>252,177,980</b>	<b>254,413,792</b>	<b>256,418,565</b>
Operating Surplus/(Deficit)	(12,139,167)	(3,291,970)	14,105,714	9,404,879	35,171,521	32,935,709	30,930,936

**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 Projection	PY-CY % Chg	2021 Total Projection	CY-BY % Chg	2022 Total Projection	2023 Total Projection	2024 Total Projection
	2019 Actuals	Budget	2020 YTD Actuals							
Available Beginning Balance	701,137,941	725,380,714	725,380,714	725,380,714		946,682,647		1,016,416,815	1,144,902,750	1,291,834,782
<b>REVENUE</b>										
Property Tax		404,360,428	208,471,681	363,969,848	100.0%	413,381,687	(13.6%)	413,428,702	411,993,898	412,283,861
Licenses & Permits		2,054,890	1,385,301	2,081,222	100.0%	2,099,339	(0.9%)	2,111,471	2,123,919	2,136,225
Fines & Forfeitures		11,976,778	8,437,530	11,545,662	100.0%	12,939,871	(12.1%)	12,949,871	12,960,871	12,972,871
Charges for Services		323,550,023	217,624,205	334,708,367	100.0%	339,591,809	(1.5%)	352,419,074	359,583,643	363,898,201
Intergovernmental		377,813,243	530,210,394	687,312,561	100.0%	475,617,240	30.8%	475,866,054	475,433,423	475,512,744
Other Revenue		44,452,749	110,956,931	127,064,376	100.0%	28,732,303	77.4%	28,732,303	27,302,303	26,432,302
Other Taxes		1,500,000	15,775,541	16,470,146	100.0%	17,527,061	(6.4%)	20,493,219	22,336,916	23,271,022
Sales Tax		274,397,218	189,731,687	264,697,923	100.0%	255,702,545	3.4%	270,259,013	277,853,101	285,672,908
Interest Earnings		15,292,940	148,133	19,041,728	100.0%	9,004,983	52.7%	9,004,983	9,004,983	9,004,983
<b>TOTAL OPERATING REVENUE</b>	<b>\$1,591,578,518</b>	<b>\$1,455,398,269</b>	<b>\$1,282,741,403</b>	<b>\$1,826,891,833</b>	<b>12.2%</b>	<b>\$1,554,596,838</b>	<b>(13.5%)</b>	<b>\$1,585,264,690</b>	<b>\$1,598,593,057</b>	<b>\$1,611,185,117</b>
<b>TOTAL AVAILABLE RESOURCES</b>	<b>\$2,292,716,459</b>	<b>\$2,180,778,983</b>	<b>\$2,008,122,117</b>	<b>\$2,552,272,547</b>	<b>10.2%</b>	<b>\$2,501,279,485</b>	<b>(2.0%)</b>	<b>\$2,601,681,505</b>	<b>\$2,743,495,807</b>	<b>\$2,903,019,899</b>
<b>EXPENDITURES</b>										
Personnel Services	590,186,505	616,614,716	426,190,708	675,039,991	12.6%	594,994,775	(4.8%)	606,607,324	620,478,662	638,335,472
Other Expenses	840,042,231	1,032,018,259	531,603,518	930,549,909	9.7%	889,867,895	(4.4%)	850,171,431	831,182,363	822,536,587
<b>TOTAL OPER. EXPENDITURES</b>	<b>\$1,430,228,736</b>	<b>\$1,648,632,975</b>	<b>\$957,794,226</b>	<b>\$1,605,589,900</b>	<b>10.9%</b>	<b>\$1,484,862,670</b>	<b>(7.5%)</b>	<b>\$1,456,778,755</b>	<b>\$1,451,661,025</b>	<b>\$1,460,872,059</b>
<b>TOTAL CASH OBLIGATIONS</b>	<b>\$1,430,228,736</b>	<b>\$1,648,632,975</b>	<b>\$957,794,226</b>	<b>\$1,605,589,900</b>	<b>10.9%</b>	<b>\$1,484,862,670</b>	<b>(7.5%)</b>	<b>\$1,456,778,755</b>	<b>\$1,451,661,025</b>	<b>\$1,460,872,059</b>
<b>ENDING ENCUMBRANCES</b>										
<b>ENDING BALANCE BEFORE ADJUST BALANCE TO EXPENDITURES</b>	<b>\$862,487,723 60.3%</b>	<b>\$532,146,008 32.3%</b>	<b>\$1,050,327,891 109.7%</b>	<b>\$946,682,647 59.0%</b>	<b>8.9%</b>	<b>\$1,016,416,815 68.5%</b>	<b>(7.4%)</b>	<b>\$1,144,902,750</b>	<b>\$1,291,834,782</b>	<b>\$1,442,147,840</b>
<b>Reserves on Balance</b>										
Demolition Fund	-	5,400,000	-	5,400,000				-	-	-
East Bank Guarantee	-	1,100,000	-	1,100,000		1,143,975		-	-	-
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		-		-	-	-
COVID-19 Mitigation	-	-	-	-		20,450,000		-	-	-
<b>TOTAL RESERVES ON BALANCE</b>	<b>-</b>	<b>29,400,000</b>	<b>-</b>	<b>17,500,000</b>		<b>28,593,975</b>		<b>-</b>	<b>-</b>	<b>-</b>
<b>AVAILABLE ENDING BALANCE</b>	<b>\$862,487,723</b>	<b>\$502,746,008</b>	<b>\$1,050,327,891</b>	<b>\$929,182,647</b>	<b>7.2%</b>	<b>\$987,822,840</b>		<b>\$1,144,902,750</b>	<b>\$1,291,834,782</b>	<b>\$1,442,147,840</b>
<b>BALANCE TO EXPENDITURES</b>	<b>60.3%</b>	<b>30.0%</b>		<b>57.2%</b>		<b>65.3%</b>		<b>78.6%</b>	<b>89.0%</b>	<b>98.7%</b>



**Cuyahoga County Office of Budget and Management**  
**2020-2021 Budget/Forecast Analysis - 2020 3Q**  
**153 - Operating Expenses (All Funds)**

All Funds Expenses	2019 Actuals	2020 Current Year Budget	2020 YTD Actuals	2020 Current Projection	2020 Budget Variance	% Over or Under	2021 Current Projection	2022 Current Projection	2023 Current Projection	2024 Current Projection
<b>County Executive Agencies</b>										
County Executive	651,871	18,544,773	2,908,575	6,374,380	12,170,393	65.6%	59,173,632	34,341,197	26,945,719	3,975,252
Communications Department	735,034	845,408	563,712	786,158	59,250	7.0%	849,303	879,627	898,026	917,093
Law Department	4,915,288	7,437,300	5,907,014	8,003,590	(566,290)	-7.6%	3,668,277	3,710,213	3,761,629	4,508,486
Department of Human Resources	122,514,573	156,257,163	93,786,975	133,580,672	22,676,491	14.5%	126,733,456	132,821,810	138,235,567	144,194,325
Department of Development	31,837,303	20,611,504	9,486,063	24,517,219	(3,905,715)	-18.9%	23,580,756	5,776,840	5,309,609	5,348,709
Department of Regional Collaboration	278,442	265,715	185,319	260,496	5,219	2.0%	274,880	280,282	286,912	294,851
Fiscal	150,673,246	191,965,656	63,151,245	316,237,492	(124,271,836)	-64.7%	126,199,956	119,907,351	120,615,152	122,633,400
Department of Information Technology	22,737,415	27,767,637	15,228,969	25,464,442	2,303,195	8.3%	27,844,583	28,297,511	28,883,521	29,453,795
Public Works - County Kennel	1,959,462	2,082,123	1,399,821	2,243,078	(160,955)	-7.7%	2,039,377	2,056,642	2,076,754	2,099,894
Public Works - Facilities	48,017,202	51,754,903	37,859,854	51,564,034	190,869	0.4%	52,214,969	52,250,302	52,992,920	53,801,152
County Headquarters	5,875,938	5,515,357	3,204,693	5,471,301	44,056	0.8%	5,471,301	5,471,301	5,471,301	5,471,301
County Hotel	514,264	7,630,857	1,609,758	1,751,422	5,879,435	77.0%	3,191,445	3,194,445	3,213,545	3,233,045
Public Works - Road and Bridge	26,941,513	44,806,004	17,338,514	38,778,668	6,027,336	13.5%	39,312,413	39,522,174	39,772,000	40,064,523
Public Works - Sanitary Sewer	29,147,312	46,097,711	17,426,720	29,511,569	16,586,142	36.0%	24,915,145	25,100,136	25,312,046	25,552,633
Public Works - County Airport	1,260,947	1,675,358	1,004,358	1,317,134	358,224	21.4%	1,267,359	1,277,652	1,289,755	1,303,789
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	104,286,054	139,167,986	4,691,727	3.3%	141,037,522	142,982,869	145,148,010	147,855,092
Public Safety and Justice Services	8,866,289	10,068,670	5,789,923	8,104,365	1,964,305	19.5%	8,500,592	8,659,128	8,820,825	8,963,257
Clerk of Courts	8,368,310	8,738,793	5,316,875	8,453,956	284,837	3.3%	8,897,920	9,120,447	9,272,446	9,473,746
Office of the Medical Examiner	12,608,735	20,736,304	10,286,553	13,631,560	7,104,744	34.3%	13,750,511	14,002,803	14,231,381	14,504,183
HHS Administration	9,882,538	15,219,704	7,699,013	9,176,949	6,042,755	39.7%	9,676,182	9,719,178	9,756,567	9,794,979
HHS Child Support Services	39,434,592	42,863,971	26,488,676	38,409,019	4,454,952	10.4%	40,153,960	40,835,377	41,394,839	41,972,505
HHS Children and Family Services	160,174,142	166,875,629	116,793,937	163,991,471	2,884,158	1.7%	170,714,406	174,807,516	175,339,008	177,819,073
HHS Senior and Adult Services	19,499,259	22,188,355	15,023,225	19,743,248	2,445,107	11.0%	20,391,673	20,652,703	21,108,159	21,965,082
HHS Job and Family Services	77,051,759	84,842,020	55,215,801	73,997,139	10,844,881	12.8%	76,215,408	77,939,851	79,380,263	80,866,190
HHS Early Childhood	17,959,272	18,824,382	9,697,934	13,593,068	5,231,314	27.8%	16,269,554	16,308,854	14,636,776	12,786,148
HHS Family and Children First Council	4,664,327	5,702,476	2,926,712	4,536,517	1,165,959	20.4%	5,700,802	5,738,023	5,758,791	5,780,459
HHS Office of Reentry	2,279,245	2,618,162	1,548,625	2,278,601	339,561	13.0%	2,342,703	2,352,920	2,364,836	2,386,924
HHS Homeless Services	8,341,548	8,913,809	6,570,690	8,630,176	283,633	3.2%	8,596,097	8,603,637	8,612,869	8,623,904
HHS Fatherhood Initiative	0	1,219,887	541,117	1,039,428	180,458	14.8%	1,049,011	1,054,144	1,058,705	1,063,407
HHS Other Programs	812,033	1,303,234	786,987	903,925	399,309	30.6%	903,925	903,925	903,925	903,925
Department of Sustainability	502,678	686,416	605,472	819,645	(133,227)	-19.4%	649,144	654,678	661,337	669,200
Debt Service	89,358,251	105,365,136	55,587,911	98,076,251	7,288,885	6.9%	96,284,852	95,683,047	81,747,582	88,858,283
Social Impact Financing	0	0	0	0	0	0.0%	0	0	0	0
Miscellaneous Obligations	1,358,419	2,597,347	834,740	1,995,230	602,117	23.2%	1,998,530	1,998,530	1,998,530	1,998,530
Innovation and Performance	663,587	844,574	381,249	543,387	301,187	35.7%	655,719	669,835	683,188	699,190
<b>Total County Executive Agencies</b>	<b>\$1,041,491,174</b>	<b>\$1,247,079,532</b>	<b>\$697,443,084</b>	<b>\$1,252,953,575</b>	<b>(\$5,874,044)</b>	<b>-0.5%</b>	<b>\$1,120,525,364</b>	<b>\$1,087,574,949</b>	<b>\$1,077,942,493</b>	<b>\$1,079,836,325</b>

**Cuyahoga County Office of Budget and Management**  
**2020-2021 Budget/Forecast Analysis - 2020 3Q**  
**153 - Operating Expenses (All Funds)**

All Funds Expenses	2019 Actuals	2020 Current Year Budget	2020 YTD Actuals	2020 Current Projection	2020 Budget Variance	% Over or Under	2021 Current Projection	2022 Current Projection	2023 Current Projection	2024 Current Projection
<b>Elected Officials</b>										
Veterans Services Fund	11,577	809,339	7,126	9,501	799,838	98.8%	1,475,034	0	0	0
County Council	2,050,058	2,323,954	1,525,012	2,104,156	219,798	9.5%	2,194,987	2,232,036	2,275,118	2,326,327
Office of the Prosecutor	36,430,122	41,550,291	26,783,458	36,224,781	5,325,510	12.8%	38,293,127	39,110,641	39,952,299	42,573,477
Court of Common Pleas	51,967,191	59,870,033	41,099,917	52,905,152	6,964,881	11.6%	60,203,803	60,864,961	61,658,085	62,592,666
Domestic Relations Court	9,680,231	10,424,031	7,211,178	9,410,464	1,013,567	9.7%	9,656,967	9,849,418	10,047,641	10,252,013
Juvenile Court	55,169,108	65,495,748	41,168,464	57,117,432	8,378,316	12.8%	58,370,867	59,397,757	60,200,777	61,438,702
Probate Court	7,441,920	8,067,399	5,668,041	7,982,998	84,401	1.0%	8,029,167	8,111,486	8,279,393	8,474,570
Court of Appeals	782,464	968,094	585,622	707,494	280,600	26.9%	710,201	708,345	747,153	740,126
Municipal Courts	3,572,046	3,688,022	2,336,919	3,165,220	522,802	14.2%	3,171,260	3,177,388	3,184,755	3,193,443
Community Based Correctional Facility	0	5,994,092	2,947,154	5,667,079	327,013	5.5%	5,667,079	5,667,079	5,667,079	5,667,079
<b>Total Elected Officials</b>	<b>\$167,104,717</b>	<b>\$199,191,003</b>	<b>\$129,332,890</b>	<b>\$175,294,277</b>	<b>\$23,896,726</b>	<b>12.0%</b>	<b>\$187,772,491</b>	<b>\$189,119,111</b>	<b>\$192,012,300</b>	<b>\$197,258,403</b>
<b>Boards and Commissions</b>										
Ohio Means Jobs - Cleveland/Cuyahoga	13,284,680	15,857,478	8,941,580	12,998,671	2,858,807	18.0%	13,175,299	12,807,905	12,791,215	12,225,286
Inspector General	985,454	1,027,618	673,514	911,245	116,373	11.3%	997,618	1,035,233	1,059,827	1,084,199
Internal Audit	484,973	792,344	415,845	610,614	181,730	22.9%	629,418	645,638	660,618	678,411
Personnel Review Commission	2,250,532	2,022,230	1,222,641	1,610,756	411,474	20.3%	1,845,101	1,892,006	1,934,353	1,984,864
Board of Elections	12,437,725	15,903,344	11,427,325	15,641,454	261,890	1.6%	13,046,106	15,358,478	15,293,210	16,607,963
Board of Revision	1,995,063	2,764,280	1,931,814	2,605,156	159,124	5.8%	2,639,555	2,674,460	2,716,447	2,765,983
Planning Commission	1,488,757	2,793,667	1,432,639	2,745,562	48,105	1.7%	2,697,403	2,747,731	2,787,593	2,334,566
Law Library Resource Board	444,894	540,000	348,859	443,595	96,405	17.9%	483,881	492,491	500,976	509,999
Board of Developmental Disabilities	161,124,709	133,411,049	87,733,074	115,654,779	17,756,270	13.3%	114,390,270	115,478,852	116,589,865	117,723,098
Office of the Public Defender	15,494,739	15,689,338	11,015,939	14,503,357	1,185,981	7.6%	15,517,970	15,826,232	16,203,288	16,635,885
Soldiers' and Sailors' Monument	281,021	329,451	148,711	183,129	146,322	44.4%	203,719	207,138	211,279	216,191
Solid Waste Management District	3,546,087	2,305,905	1,497,440	2,135,529	170,376	7.4%	2,108,145	2,067,658	2,081,827	2,106,197
Soil and Water Conservation	1,108,279	1,348,053	845,134	1,195,551	152,502	11.3%	1,252,648	1,273,190	1,298,052	1,327,017
Veterans Services Commission	6,705,933	7,577,683	3,383,736	6,102,649	1,475,034	19.5%	7,577,683	7,577,683	7,577,683	7,577,683
<b>Total Boards and Commissions</b>	<b>\$221,632,845</b>	<b>\$202,362,440</b>	<b>\$131,018,252</b>	<b>\$177,342,047</b>	<b>\$25,020,393</b>	<b>12.4%</b>	<b>\$176,564,815</b>	<b>\$180,084,695</b>	<b>\$181,706,233</b>	<b>\$183,777,332</b>
<b>TOTAL OPERATING EXPENDITURES</b>	<b>\$1,430,228,736</b>	<b>\$1,648,632,975</b>	<b>\$957,794,226</b>	<b>\$1,605,589,900</b>	<b>\$43,043,075</b>	<b>2.6%</b>	<b>\$1,484,862,670</b>	<b>\$1,456,778,755</b>	<b>\$1,451,661,025</b>	<b>\$1,460,872,059</b>