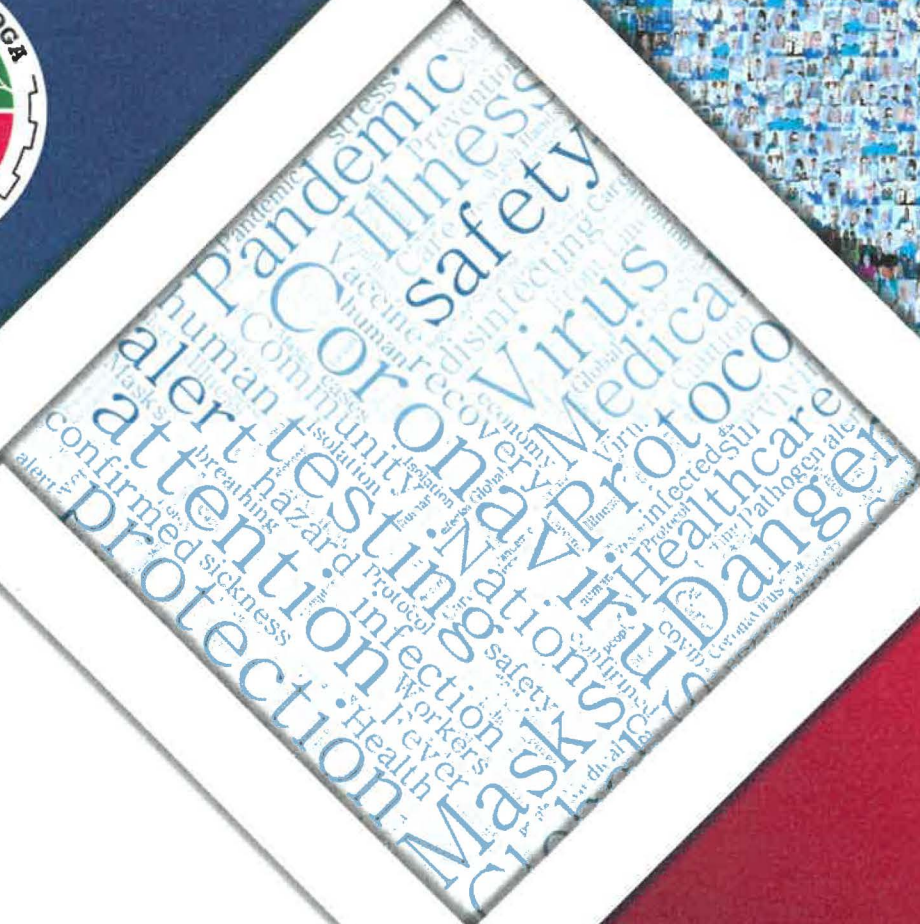


2021



1st Quarter Budget Update

County Fiscal Officer - Michael Chambers, CPA
Office of Budget and Management - Walter Parfejewiec

1st Quarter, 2021 highlights:

- Approved \$18.1 million in Opioid Mitigation funds appropriations for 2021
- Received \$7.6 million dividend check from Ohio Bureau of Workers' Compensation
- Received and appropriated \$25.5 million in additional federal CARES Act funding for the Emergency Rental Assistance program
- Scheduled to receive \$241.7 million in flexible aid from the American Rescue Plan Act (ARPA) of 2021
- Appropriated \$10.9 million for a one-time bonus to certain bargaining and non-bargaining employees who participated in the 2020-2021 cost-savings/furlough program
- Appropriated \$9.5 million in Opioid Mitigation funding for Diversion Center operations

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

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	2020 Actual	2021 Budget	2021 Estimate	2022 Estimate
Beginning Cash Balance	\$139,010,423	\$191,823,833	\$191,823,833	\$171,182,229
Operating Revenue	\$452,960,175	\$438,150,921	\$470,617,256	\$456,091,934
Operating Expenditures	\$315,160,557	\$450,693,554	\$408,383,895	\$420,570,806
Subsidies to Other Funds	\$84,022,067	\$79,474,762	\$82,874,965	\$76,750,022
Unadjusted Ending Cash Balance	\$191,823,833	\$99,806,438	\$171,182,229	\$129,953,335
% Balance to Expenditures	47.9%	18.8%	34.8%	26.1%

As of the 1st Quarter, the General Operating Fund is projected to end the year with an operating deficit – defined as expenditures greater than total revenue – of approximately \$20.6 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 \$470.6 million in 2021**, which is nearly \$32.4 million, or 7.4%, more than what was anticipated in the budget. **Expenditures are projected to total just over \$491.2 million**, which is \$38.9 million or 7.3%, under approved appropriation levels.

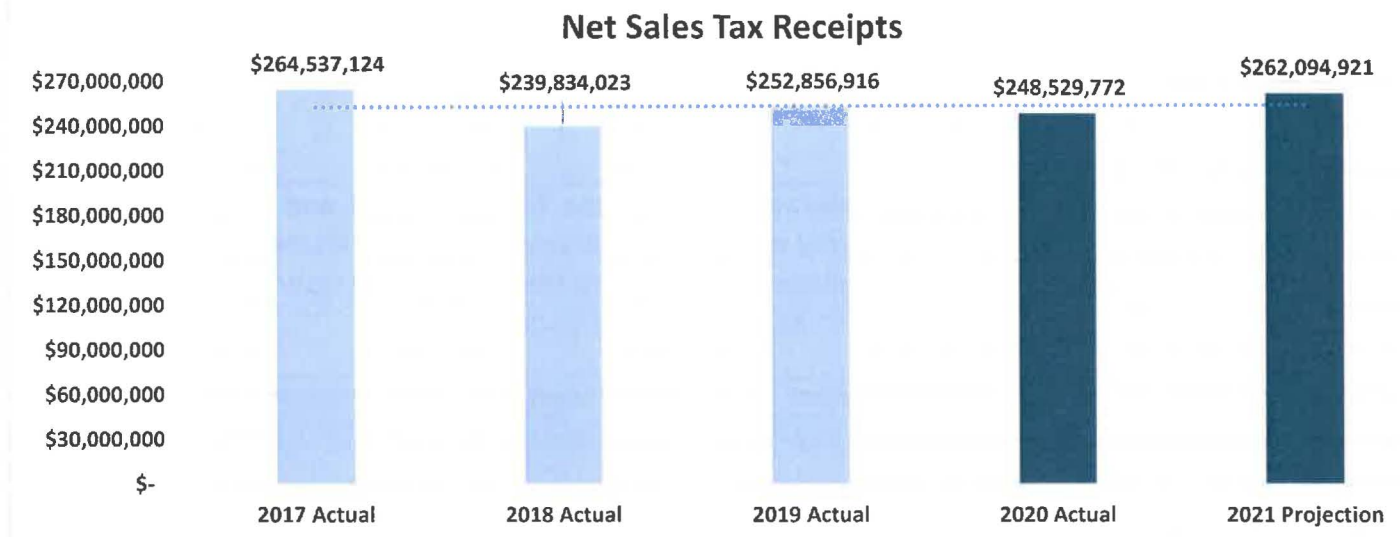
Revenue Discussion

2021 General Operating Fund revenue is projected to total \$470.6 million. This is 7.4% higher than what was estimated in the budget. Surpluses are projected in sales taxes, interest earnings and other revenue/taxes. The sections below discuss the performance of each category of revenue to the County's General Operating Fund.

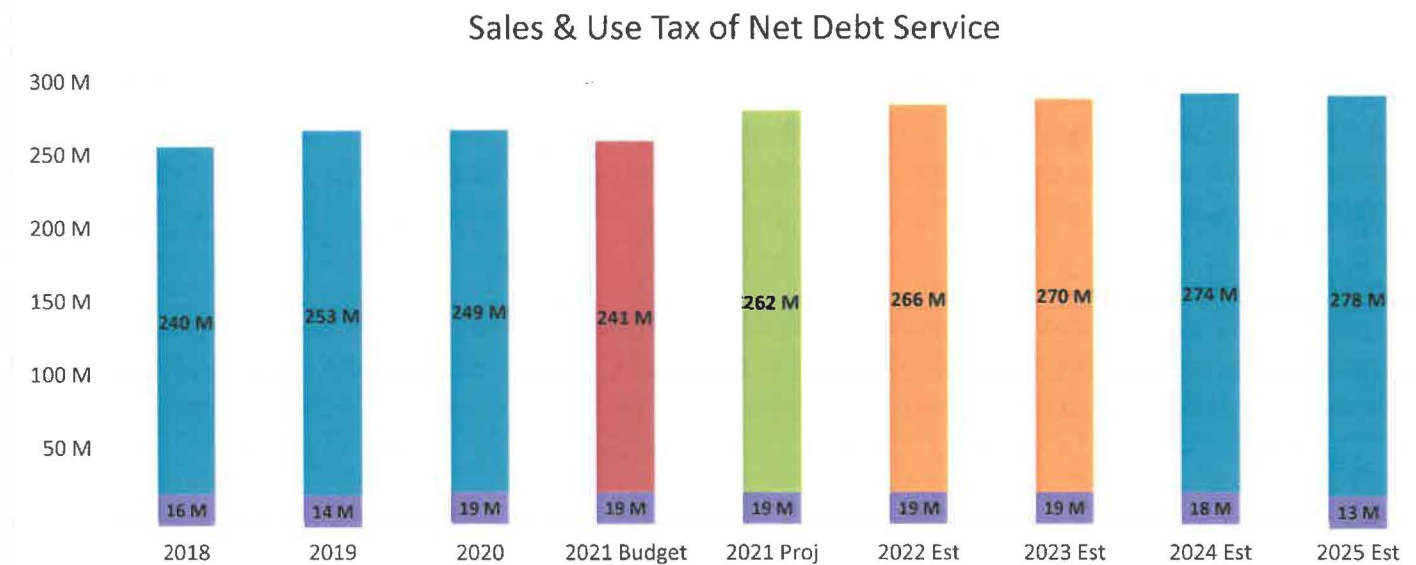
Sales Tax

Through the 1st Quarter of the year, the County has collected \$71.6 million in combined sales tax revenue. This is a 1.5% decrease from what was collected during the same period in 2020. Sales tax collections through April 2021 total \$92.6 million or .7% lower than the same time last year.

Sales Tax revenue is projected to total \$262.1 million in 2021. This is \$23.6 million or 9.9% more than what was expected in the 2021 budget and \$13.5 million or 5.4% more than 2021. This estimate assumes sales taxes continue at the current rate for the remainder of the year.



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 \$262.1 million in 2021, which is approximately 55.6% of the fund's total revenue (based on 1st Quarter estimates). In previous years, Sales Tax represented more than 54.9% of total General Operating Fund revenue. While actual Sales Tax revenue is up only \$.5 million over through 1st quarter of 2020, the 2021 estimate is \$23.6 million or 9.9% more than budget. Again, this assumes sales taxes continue at the current rate for the remainder of the year.

The portion of Sales Tax revenue that is allocated to Debt Service totals 17 million in 2021, which is almost \$2 million less than 2020.

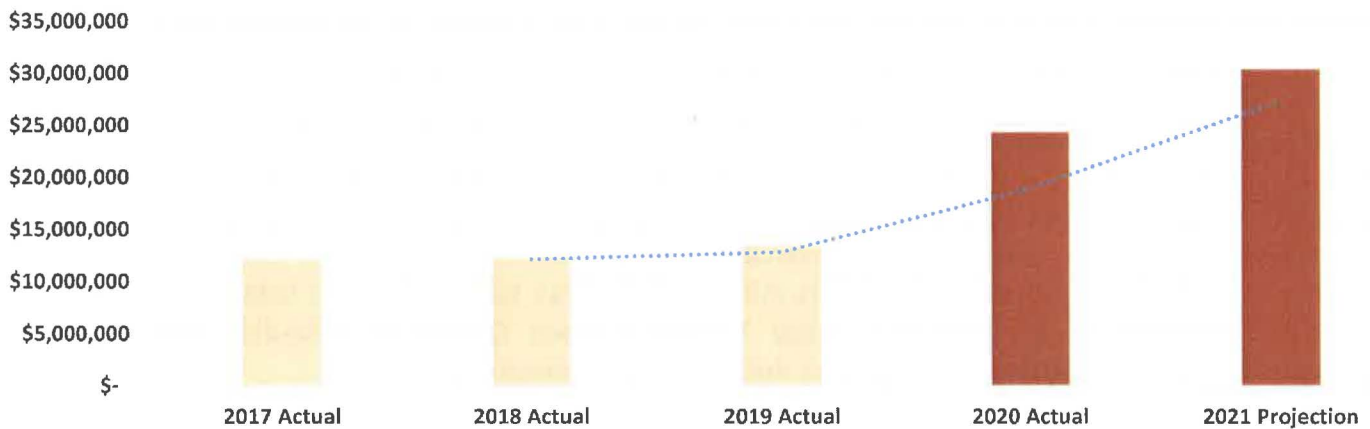
There are four outstanding debt issues that are backed by the County's Sales Tax. As required by the terms of the Trust Indenture, as supplemented for each issue, the County's Sales Tax revenue is distributed from the State to the trustee for all the County's Sales Tax Revenue Bonds. The trustee withholds what is required for debt service pursuant to the trust indentures and then forwards the remaining Sales Tax to the County.

- **2014 Various Purpose** – debt service is paid solely with sales tax revenue. Debt service due in 2021 is approximately \$9.8 million. These bonds supported various capital projects, including the Enterprise Resource Planning project. In 2020, \$41 million of the 2014 Various Purpose Sales Tax Revenue Bonds were refunded by the County's 2020B Taxable General Obligation Refunding Bonds generating approximately \$7 million of savings over the life of the refunding issue.
- **2015 Public Square** – debt service is paid from TIF (Tax Increment Financing). Debt service due in 2021 is approximately \$755,000 million. The 2015 bonds partially funded improvements to Public Square.
- **2016 Huntington Park Garage** – debt service is paid from Huntington Park Garage (HPG) Fund. Debt service due in 2021 is approximately \$1.5 million. If parking revenues from operations are insufficient to fund debt service charges, sales taxes revenues will ultimately cover the cost of annual debt service payments – which are \$1.5 million in 2021 and remain at that level until the bonds mature in 2037. Huntington Park Garage 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, bed tax, and the General Fund. The County and Destination Cleveland make annual scheduled payments for series 2017A. The scheduled payments are \$1.45 million and \$1.5 million respectively for 2021. Under an agreement with the City of Cleveland and the Cleveland Cavaliers, series 2017B are paid with admissions taxes, a portion of sales taxes generated at the facility, and if all funds are insufficient to pay debt service charges on the 2017B Bonds, Contingent Rent paid by the Cavaliers Operating Company. The scheduled payments total \$1.2 million for 2021. Series 2017C are paid from sales tax revenue and subsequently reimbursed by semi-annual payments by the Cleveland Cavaliers. This debt services totals \$5.5 million for 2021.

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

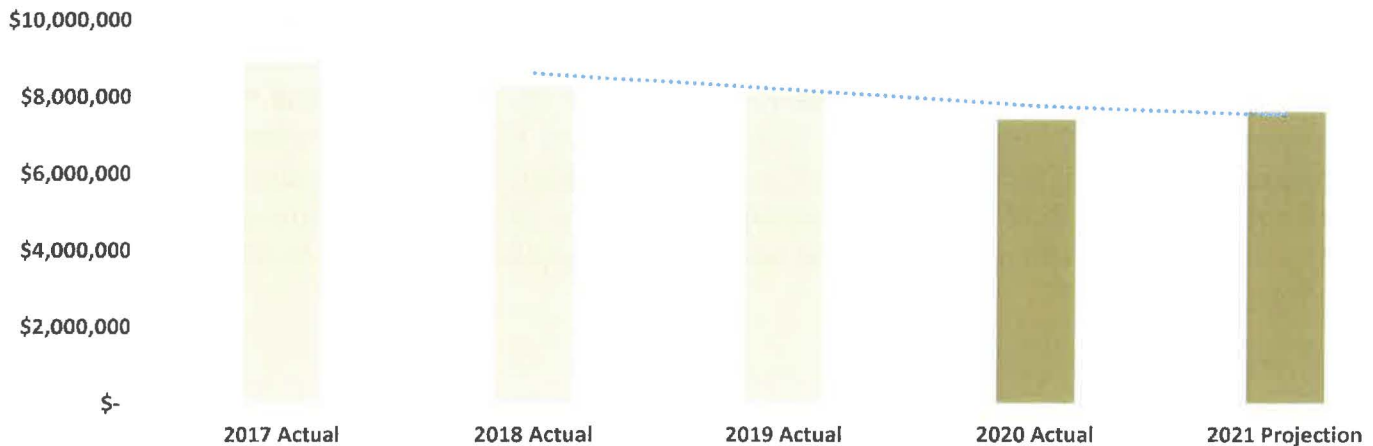


Property Tax revenue to the General Fund is estimated to total \$30.4 million: a decrease of \$.1 million or 0.2% from what was estimated in the budget. Property Taxes are generated from a portion of the County's 1.45 mills (inside millage). The 2021 Tax Budget (R2020-0111) increased the allocation of the County's inside millage to the General Fund from 0.9 mills to 1.0 mills and decreased the allocation of inside millage to the General Obligation Bond Retirement Fund from 0.55 mills to 0.45 mills due to the retirement of the 2005 General Obligation Bonds in 2020. This increased property taxes allocated to the General Fund by approximately \$3.0 million in 2021.

Fines and Forfeitures

Fines and Forfeiture revenue is projected to total \$7.6 million, which \$1.7 million or 18% less than what was assumed in the budget. While the 2021 budget assumed a slight increase in the total collected, current activity in the courts remains at a reduced level due to COVID-19. Jury trials are expected to resume in May. This revenue is derived primarily from costs and fees collected in the four County Courts and the 8th 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 8th 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 25,655 through the 4th Quarter 2020, a 32% decrease over the number of filings during the same period last year. Criminal filings decreased during this period by 53.6% (approximately 4,721 cases) compared to 2019, while Civil filings also decreased by 20.5% (approximately 3,455 cases) during the same time period.
- **Domestic Relations Court – Filings in Domestic Relations Court** have steadily increased each month during the first quarter of 2021 by 6.1%; this trend continues, we will see a 21.1% increase in total filings when compared to 2020. The Court continues to assist all court parties navigate the court processes leveraging technology. The recently instituted call center has assisted the Help Center manage nearly 14,000 calls annually. The Court also reports dispositions on post decree cases are at 100% 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 and remain at this level (approximately 123) through first quarter of 2021. Average Daily Population (ADP) for secure detention increased slightly from 116 in March of 2020 to 122 in March of 2021. Average Daily Population in Shelter Care decreased from 18 in March of 2020 to 0 in March of 2021. March year-to-date Abuse, dependency, and neglect filings decreased from a total 2,710 in 2020 to 2,029 in 2021. This 25% 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 \$83.7 million in 2021, which is \$3.1 million or 3.8% more than what was estimated in the budget. This increase is in estimated Auditor and Treasurer charges and fees collected by the Fiscal Office.

Other Intergovernmental

Other Intergovernmental revenue is projected to total \$48.1 million in 2021, which is \$.3 million or 0.7% more 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 but several months in 2020 were reimbursed at 80%. The 2020 budget assumes 70% reimbursement. Also included is revenue derived from the **Local Government Fund (LGF)** which is projected to total \$18.5 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 2021 budget assumes a \$3 million 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 \$7.8 million in 2021, which is \$.3 million or 4.1% more than what was estimated in the budget. Presently, the value of the County's investment portfolio totals \$777 million.

Other Revenue/Taxes

Other Revenue/Taxes is projected to total \$30.8 million in 2021, which is \$6.9 million or 28.5% more than what was estimated in the budget. This projection includes:

- \$3.3 million draw on the cash balance in the MCO Transition Fund 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 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 to repay the General Fund for debt service payments on the 2016 Sales Tax Revenue Bonds issued for renovations at the Huntington Park Garage
- \$4.6 million in Bed Taxes

-
- \$5 million repayment from Health and Human Services Levy Fund
 - \$7.8 million dividend received from the Ohio Bureau of Workers' Compensation

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 \$408.4 million, which is a \$42.3 million or 9.4% less than budget. Approximately \$31.2 million of the surplus is in personnel services largely due to the residual effects of the 2020 hiring freeze. The remainder of the surplus \$11.1 million is in contracted services and other expenditures. The COVID-19 pandemic interrupted many services and continues to result in lower spending.

Departmental Budget Variances

The departments with significant budget variances include:

Clerk of Courts - \$1.7 million surplus

The budget surplus is primarily in personnel services due to vacancies.

Common Pleas - \$4.9 million surplus

Approximately \$1 million of this surplus is due to vacancies in the Court and in Probation. The Court vacancies include Courtroom Assistant, Courtroom Reporter, Bail Investigator, and Magistrate positions while the Probation vacancies include 2 Forensic Psychologists, Psych Clinic Director and Assistant Director, 3 Probation Supervisors, and 7 Probation Officers. Common Pleas is also experiencing approximately \$2 million in surpluses in Other Expenditures due to less than expected spending in Assigned Counsel, Witness Fees, and Judicial Service Fees due to lingering COVID limitations and restrictions. Also contributing is less than expected spending on Mental Health Contracts in the Probation Section.

County Hotel - \$1.2 million surplus

The 2021 County Hotel budget was increased by \$3 million for property taxes for the Hilton Hotel. The County paid the first half taxes. The Hilton Hotel estimates that hotel revenue will be sufficient to cover the second half property tax payment.

Development - \$1.6 million deficit

This deficit is due to timing of upcoming appropriations of the Casino fund for various projects. It should be noted that all of these projects have available cash to be completed. The Department of Development has a small surplus of approximately \$98,000 in personnel services due to a vacant Business Outreach position.

Fiscal Office - \$3.4 million surplus

Approximately one half or \$1.8 million of this surplus is due to vacancies largely in the Financial Reporting and Auto Title divisions of the Fiscal Office. Auto Title is projected to end the year with a \$608,000 surplus in space maintenance charges. Auto Title was moved to the General Fund and no longer receives a charge back for space.

Other expenditures in the Treasurer’s Office make up the remainder of the surplus due to lower banking services and financial activity countywide.

Information Technology - \$1.9 million surplus

The surplus is the result of fewer staff transitioning from the Enterprise Resources Planning (ERP) project to IT operations. The original budget assumed all project staff would be moved by the start of 2021 but the implementation of the ERP project is still in process.

Juvenile Court - \$7.1 million surplus

Approximately one half or \$3.5 million of this surplus is due to vacancies in the Detention Center. Vacancies for the Legal Services, Child Support, and Court Services divisions make up \$2 million of the surplus. The remainder is in Assigned counsel expenses which are projected at \$900,000 lower than budget.

Miscellaneous - \$1.5 million surplus

The budget included \$1.0 million for jail diversion services or capital expenses, but diversion expenses are now covered through the Opioid Mitigation Fund.

Prosecutor - \$6.9 million surplus

The Prosecutor’s Office has a projected surplus of \$4.2 million in personnel services due to vacancies and the pay parity increases that may be implemented this year. There are also approximately \$1.0 million of lower expenditures for outside counsel due to COVID-19.

Sheriff - \$8.3 million surplus

Approximately \$2.6 million of this surplus is in Jail Operations divisions. A \$6.3 million personnel surplus due to vacant positions is offset by a \$3.7 million increase in the MetroHealth medical services contract. The remainder of the variance is in Law Enforcement. Although hires are anticipated for the Sheriff deputies, a personnel surplus of \$5.2 million is projected.

Subsidies to Other Funds

General Fund subsidies to other County funds are projected to total \$82.9 million in 2021, which is \$3.4 million or 4.3% more than the current budget. The most notable variance from the budget is:

- **Property Demolition Fund – \$4.1 million deficit**
This projected deficit is due to timing of appropriations for demolition projects from prior years that were not completed due to COVID-19.

Reserves on Balance

There are **\$12.1 million in projected reserves on balance** in the General Operating Fund, including:

- **Enterprise Resource Planning - \$600,735** (in process of appropriation)
- **Sherwin Williams - \$7,000,000** Incentive

- **One Time Bonus \$4,466,230** for employees who participated in the 2020-2021 cost-savings/furlough program

Ending Cash Balance

The 2021 General Fund revenue and expenditures are projected to total \$470.6 million and \$491.2 million, respectively. The ending unadjusted cash balance in the General Fund is projected to total \$171.2 million, which is equal to 34.8% of total expenditures. After factoring in the Reserves on Balance, the ending cash balance is estimated to total \$159.1 million or 31.6% of expenditures. As of the first 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), replacing and increasing the millage from 3.9 mills to 4.7 mills.

Health & Human Services Levy Fund (combined)	2020 Actual	2021 Budget	2021 Estimate	2022 Estimate
Beginning Cash Balance	\$8,059,498	\$14,444,146	\$14,444,146	\$39,372,716
Operating Revenue	\$235,411,228	\$287,349,501	\$284,207,344	\$276,079,217
Subsidies to Other Funds	\$229,026,580	\$278,479,495	\$259,278,774	\$254,879,060
Unadjusted Ending Cash Balance	\$14,444,146	\$23,314,152	\$39,372,716	\$60,572,875
% Balance to Expenditures	6.3%	8.4%	15.2%	23.8%

Revenue Discussion

Overall revenue is projected to total \$284.2 million, which is a \$3.1 million or 1.1% less than the current budget.

Revenue generated by the County’s two levies is projected to total \$267.6 million, which is \$2.7 million or 1% less than what was assumed in the adopted budget. The County captured an increase in property values following the Sexennial Appraisal that was completed in 2018. The replacement of the 3.9 mill levy was estimated to add \$11 million while the .8 mill increase was estimated to add \$24 million in property tax revenue.

Other Intergovernmental revenue is projected to total \$16.4 million, which is \$.3 million or 1.8% less than what was assumed in the 2021 budget update. This is revenue received from the 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 \$.2 million which is \$.1 million or 24.3% less than budget.

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 \$43.5 and MetroHealth System of \$32.5 million in for 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 \$259.3 million is nearly \$19.2 million or 6.9% less than current budget. The following are the larger subsidy variances from what was assumed in the budget:

HHS-Administration - \$2 million surplus

This surplus of \$2 million is in contracted services, more specifically the Comprehensive Case Management Employment (CCMEP) and Skill-Up programs.

HHS-Child Support - \$5 million surplus

The surplus is in both personnel services and professional services. Approximately \$4 million of this surplus is due to vacancies (36 Support Officers) and \$1 million is in underspending in Cooperative Agreements with the courts.

HHS-Children and Family Services - \$1 million surplus

This surplus is projected in both personnel services due to vacancies and in professional services due to lower than anticipated spending.

HHS-Early Childhood - \$1 million surplus

This \$1 million surplus is projected in the contracted UPK spending. Last year, COVID-19 reduced overall UPK spending with the closure both schools and child-care centers. The department reports child-care centers are reopening as the pandemic gradually recedes.

HHS-Job and Family Services - \$2 million surplus

The majority of this surplus is in personnel services due to vacancies (40 EFS Specialist vacancies).

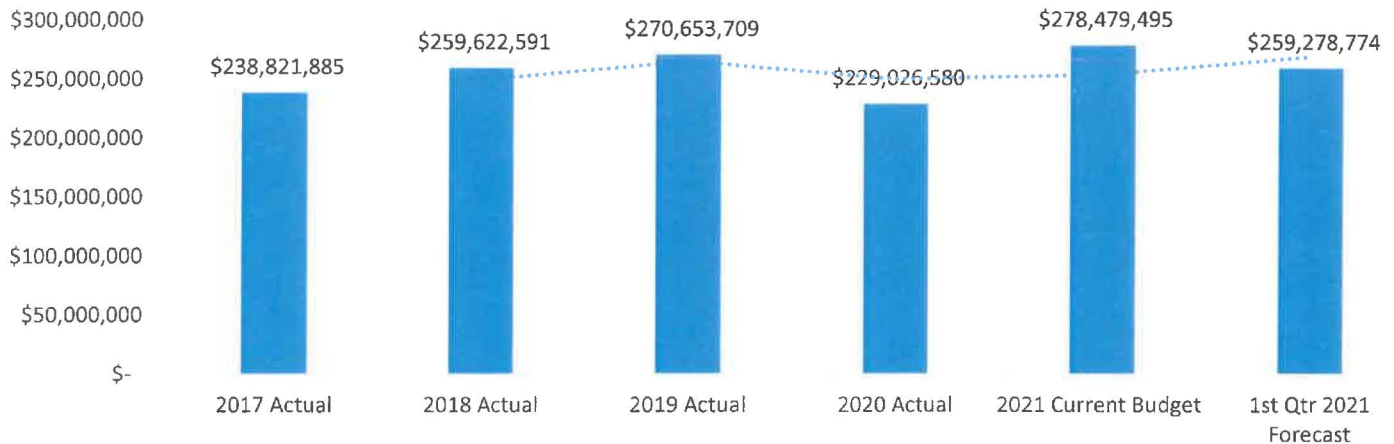
HHS-Senior and Adult - \$1.5 million surplus

Senior and Adult Services has been largely impacted by the pandemic with lower demand for community programs and services for seniors. Client services are projected to be \$1.9 million lower than budget, but level with 2020 expenditures.

Juvenile Court – \$3.6 million surplus

This projected surplus is in a combination of budget lines including personnel services and supplies. Vacancies in both Probation and Intervention Center are projected to total \$2.6 million while supplies are projected to be underspent by \$1 million.

Health and Human Services Levy Expenditures History



Reserves on Balance

There are **\$4.7 million in projected reserves on balance** in the Health and Human Services Levy Fund, including:

- **One Time Bonus \$4,660,531** for employees who participated in the 2020-2021 cost-savings/furlough program

Ending Cash Balance

The HHS Levy Fund is projected to end 2020 with a cash balance of \$39.3 million or 15.2% of projected expenditures. After factoring in the Reserves on Balance, the ending cash balance is estimated to total \$34.7 million or 13.4% of expenditures. The reserve requirement prescribed in **Section 707.01 is 10% of total expenditures**. Based on 1st quarter estimates, the balance is projected to be well above 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	2020 Actual	2021 Budget	2021 Estimate	2022 Estimate
Beginning Cash Balance	\$848,417,754	\$890,641,897	\$890,641,897	\$946,282,064
Operating Revenue	\$1,370,950,871	\$1,431,194,881	\$1,453,561,215	\$1,449,969,677
Operating Expenditures	\$1,207,792,723	\$1,624,637,931	\$1,397,921,049	\$1,416,870,598
Unadjusted Ending Cash Balance	\$890,641,897	\$385,087,268	\$946,282,064	\$979,381,143

Revenue Discussion

2021 All Funds revenue is projected to total \$1.4 billion, which is \$22.4 million or 1.5% over what was estimated in the budget. Significant variances from budget include:

Board of Developmental Disabilities - \$37 million surplus

This surplus is due to several factors including: receipt of \$32.4 million for their 2017/2018 Cost Settlement Report in 2021 and \$1 million from the sale of their East Cleveland Adult Activity Center.

General Fund - \$32.4 million surplus

Please see General Fund Revenue Discussion on pages 3-9.

Health and Human Services Levy Fund - \$3.1 million deficit

Please see Health and Human Services Levy Fund Revenue Discussion on page 11.

Human Resources - \$32.7 million deficit

This deficit is due to the budget including the benefits premium holiday (revenue budget should have been reduced) which totaled approximately \$16 million. The remainder of the deficit was due to lower than anticipated activity in doctor's visits that resulted from the pandemic.

Public Works/Road and Bridge - \$5.5 million deficit

This deficit is primarily due to lower than expected early year license tax and motor vehicle tax activity. At Mid-year, estimates will be adjusted to more closely reflect seasonal impacts.

Sheriff – \$8.4 million deficit

CARES Act funds reimbursed Protective Services Division for expenses incurred during the 4th quarter of 2020. These expenses were originally budgeted to be charged-back to the departments during the 1st quarter of 2021. Revenue for Protective Services is generated from these charge backs. This deficit in revenue results from not charging back for these expenses.

Expenditure Discussion

All Funds expenditures are projected to total \$1.4 billion in 2021, which is \$227 million, or 13.9%, less than the budget of \$1.63 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 – \$36.5 million surplus

Additional appropriations of \$32. million were added to move operating budgets from Health and Human Services Levy Fund to the MetroHealth Subsidy Fund for the budgeted subsidy. This appropriation will be reduced after the operating expenditures and remaining encumbrances that posted in the 1st quarter are transferred to the Human Services Fund. Additionally, \$4 million was budgeted for COVID-19 which is not projected to be spent.

General Fund Surplus \$38.9 million surplus

Please see General Fund Expenditure Discussion on pages 3-9.

Health and Human Services Levy Fund - \$19.2 million surplus

Please see Health and Human Services Levy Fund Expenditure Discussion on page 12.

Human Services Fund - \$66.2 million surplus

Additional appropriations were added to move operating budgets from Health and Human Services Levy Fund to the Human Services Fund (including Common Pleas Re-Entry Court, Common Pleas-TASC, HHS Other Programs, Juvenile Court, Office of Homeless Services, Office of Re-Entry, OSU Extension, Public Safety, Workforce Development). These budgets were inappropriately included in the Health and Human Services Levy Fund. These appropriations will be reduced after the operating expenditures and remaining encumbrances that posted in the 1st quarter are transferred to the Human Services Fund.

Public Works/Road and Bridge - \$11.6 million surplus

The budget provided for cash transfers from the Administration division to the Capital divisions based on project activity and cash balances but the budgeted amounts will not be required. As a result, the cash transfer line shows a surplus of \$5.7 million. Operations capital and equipment costs are projected at \$4.1 million lower than budget.

Public Works/Sanitary Engineer - \$9.5 million surplus

The budget provided for cash transfers to distribute Sanitary District revenues to the operating divisions but the funding needs for those operating divisions are \$5.3 million lower than budget. Other positive variances \$3 million are expected in infrastructure purchases and \$1.6 million in personnel due to vacancies

Public Works/Facilities - \$2.7 million surplus

The budget surplus is anticipated for the utilities and building supplies lines. Utilities are projecting close to 2020 levels, reflecting some lower costs from remote work.

Human Resources - \$6.4 million surplus

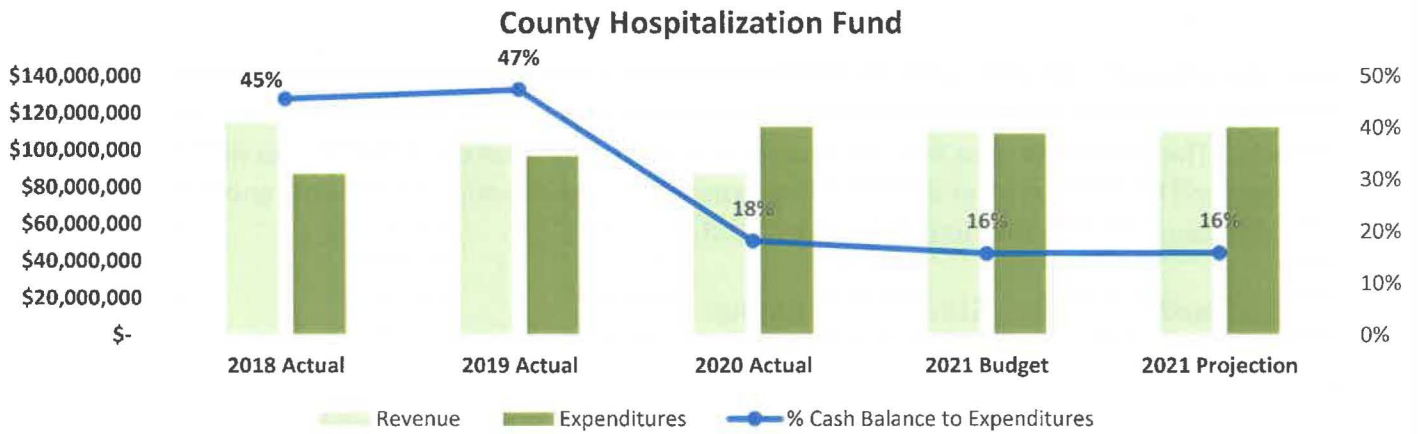
The Developmental Disabilities benefits budget is projected with a \$7.2 million surplus with the decrease in staffing resulting from the transition from direct service provision. This variance is partially offset by higher expected expenditures for major medical services for County employees.

Board of Developmental Disabilities - \$19.7 million surplus

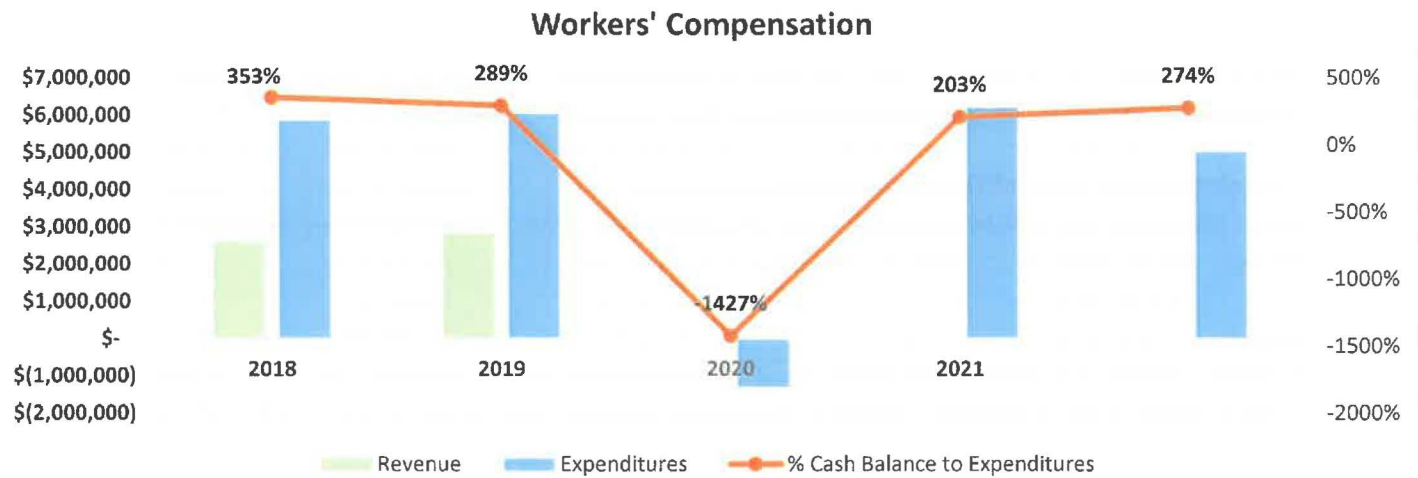
This surplus is projected in each of the Board's budget lines and reflects the continued transition from the direct service model.

Fund Balances

Hospitalization - Self-Insurance Fund– This fund includes financial activity for County employees and their dependents. In 2020, \$12.9 million was paid to MetroHealth Hospital to compensate for a loss of visitations to medical practitioners; MetroHealth will reimburse after the end of the State of Emergency. The 2021 expenditures are projected to be 12% above the 2020 expenditures exclusive of the advance payment to MetroHealth. The revenues are lower than expenditures in 2021 and reflect the four-pay premium holiday during which neither County agencies nor employees were charged. This holiday allowed for a draw-down of the cash balance, which was in excess of the recommended reserve of approximately 15% of expenditures.

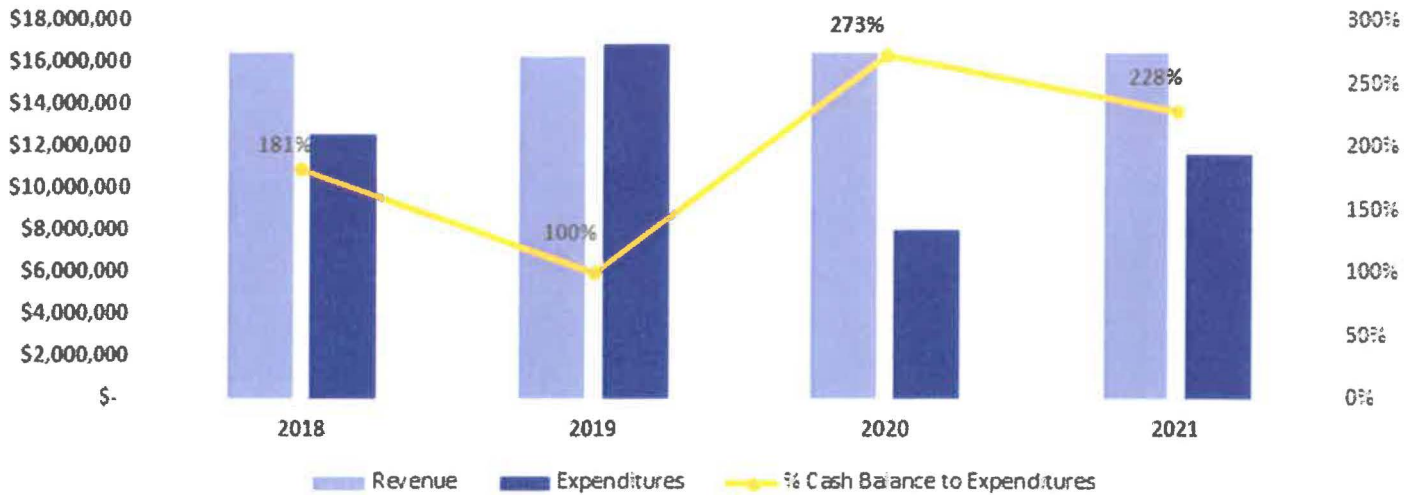


Workers' Compensation Fund - This fund captures the premium and claims costs of the County's Workers Compensation program. Revenue derives from charges to agency and departmental budgets based on a combination of claims costs and risk. The last year in which workers compensation charges were processed was 2015: charges totaled just short of \$6 million, 40% of which impacted the General Fund and 25% impacted the HHS Levy Fund. 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 2020, the Fund had an ending cash balance of nearly \$19 million, which is over \$8 million higher than needed based on the Actuary Report received in May 2019. The 2021 budget update included increases for departments to reinstate charges, but the sizable refund of \$7.0 million received for 2020 eliminated the need for charges until 2022.



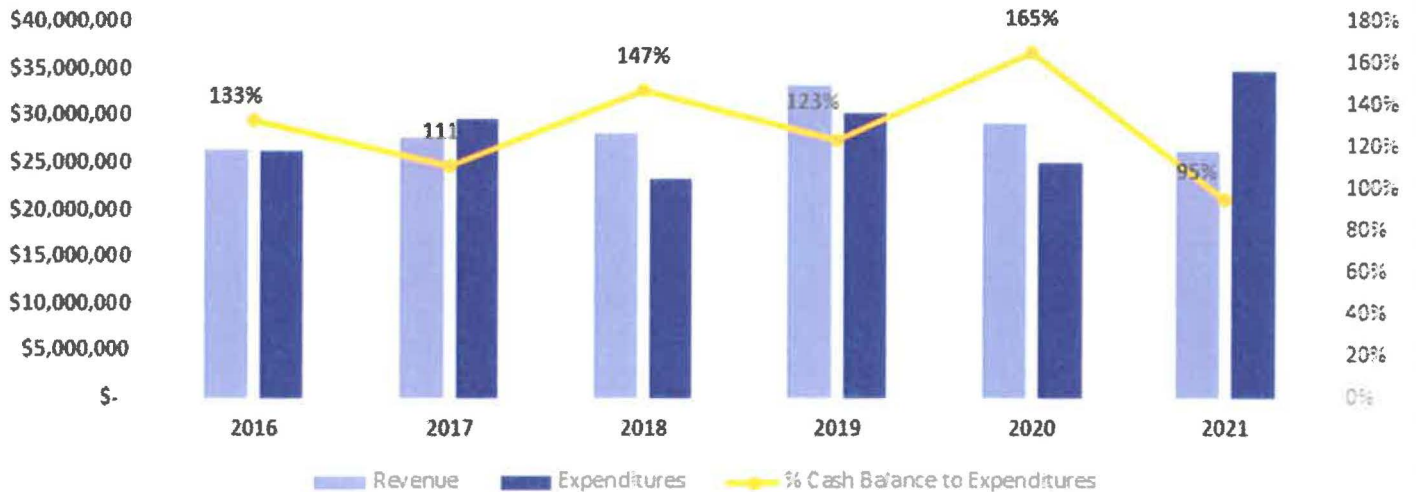
Real Estate Assessment – The Real Estate Assessment Fund generates revenue from a fee applied on property tax bills as authorized by the Ohio Revised Code to be used for assessing real property. The cash balance in the Fund at the end of 2020 was \$21,774,861. The 2021 revenue and expenditure projections are \$16,500,000 and \$11,662,183 respectively which result in a projected ending cash balance \$26,612,678.

Real Estate Assessment



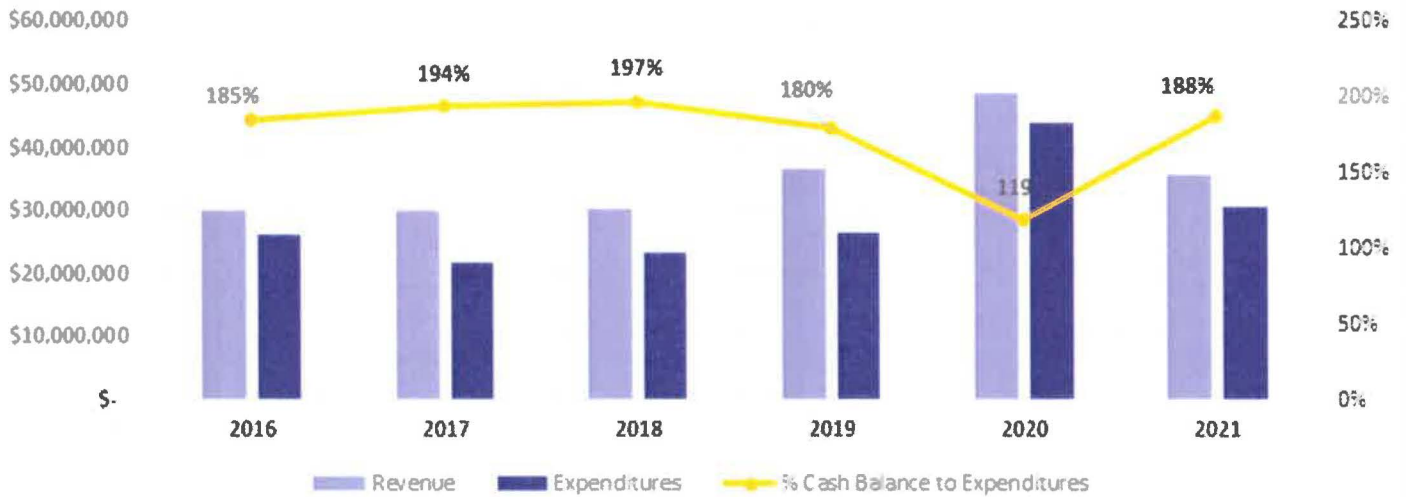
Sanitary Sewer Fund – The cash balance in the Fund at the end of 2020 was \$41.4 million. The 2021 revenue and expenditure projections are \$26.3 million and \$34.8 million respectively which result in a projected ending cash balance \$32.9 million. This projection assumes that the department will draw down against the current cash balance.

Sanitary Sewer Fund (5715)

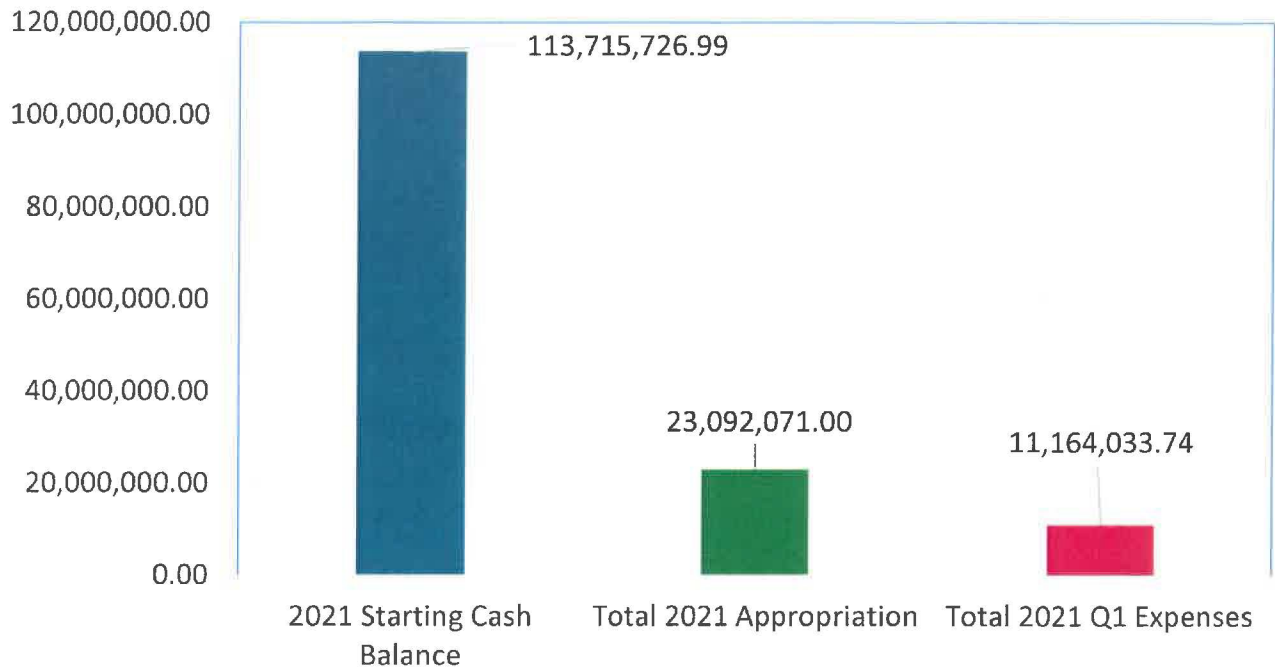


Road & Bridge – The cash balance in the Fund at the end of 2020 was \$41.4 million. The fund includes the \$7.50 and \$5 subfunds, and effective January 2019, also includes an additional \$5 fund authorized by H.B. 26 and County Ordinance O2017-0003. The 2021 revenue and expenditure projections are \$26.3 million and \$34.8 million respectively which result in a projected ending cash balance \$32.9 million. This projection assumes that the department will draw down against the current cash balance.

Road and Bridge Fund (2270)



Opioid Mitigation Fund - This fund captures the activity associated with the opioid litigation settlement dollars that Cuyahoga County received in 2019 and 2020. Cuyahoga County began 2021 with a cash balance of \$113,715,726.99. During the first quarter of 2021, \$6,328,472.33 was expended, decreasing the cash balance to \$107,362,392.11 as of March 31, 2021. Fulfillment continues of the initial Phase 1 spending plan approved by County Council, which totaled \$23,760,113.00 over two years. Multiple project implementations were delayed in 2020 due to the COVID-19 pandemic; however, several affected agencies including the Family and Children First Council, Common Pleas Court, and the MetroHealth System have confirmed work will commence in 2021. Based on current spending trends as well as known programs that will launch in 2021, including the temporary Diversion Center at the Oriana House, total expenses of \$21,816,796.54 are expected in 2021. This would leave the cash balance of the Opioid Mitigation Fund at approximately \$91,898,930.45 as of December 31, 2021.



Coronavirus Aid, Relief, and Economic Security (CARES) Act of 2020

On March 27, 2020, President Trump signed into law the Coronavirus Aid, Relief, and Economic Security (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.

Cuyahoga County began 2021 with a cash balance of \$37,883,231.36 in the CRF account. During the first quarter of 2021, \$17,214,385.87 was expended, decreasing the cash balance to \$20,668,845.49 as of March 31, 2021. It is anticipated that this cash balance, plus all interest accrued during 2021, will be fully spent on or before December 31, 2021, which is the deadline for use of funds. 77% of remaining expenditures are projected to be the payment of invoices to fulfill existing purchase orders, contracts, grant agreements. This includes approximately \$6 million for modifications to County facilities to implement social distancing measures and \$4.3 million to the Cuyahoga County Board of Health for COVID-19 testing and operating support. The remaining 24% of expenditures will be used to cover the payroll costs for employees of the Sheriff’s Department that are substantially dedicated to the COVID-19 response, as defined by the United States Treasury.

Cuyahoga County Office of Budget and Management
2021-2025 Budget/Forecast Analysis - 2021 1Q
151 - Forecast by Fund
Prompt Values: Fund: 1100;1105;1110

<i>General Fund</i>	2020 Actuals	2021 Current Year Budget	2021 YTD Actuals	2021 Current Projection	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection
Available Beginning Balance	139,010,423	191,823,833	191,823,833	191,823,833	171,182,229	129,953,335	97,193,008	62,171,744
REVENUE								
Property Tax	24,360,438	30,468,782	14,456,768	30,394,128	26,354,059	25,535,575	25,535,575	25,535,575
Licenses & Permits	91,726	82,926	26,024	106,497	106,497	106,497	106,497	106,497
Fines & Forfeitures	7,422,332	9,300,438	1,680,972	7,627,297	7,627,297	8,008,662	8,409,095	8,829,550
Charges for Services	85,998,325	80,598,976	11,468,819	83,682,351	83,682,351	83,682,351	83,682,351	83,682,351
Intergovernmental	48,929,026	47,765,373	11,349,948	48,110,896	51,222,242	51,222,242	51,222,242	51,222,242
Other Revenue	17,856,760	19,033,580	8,201,783	26,228,022	8,700,000	8,700,000	8,700,000	8,700,000
Other Taxes	4,321,727	4,929,379	907,878	4,573,144	4,573,144	6,402,402	8,963,362	8,963,362
Sales Tax	248,529,772	238,475,467	68,561,288	262,094,921	266,026,344	270,016,740	274,066,991	278,177,995
Interest Earnings	15,450,069	7,496,000	2,261,985	7,800,000	7,800,000	7,800,000	7,800,000	7,800,000
TOTAL OPERATING REVENUE	\$452,960,175	\$438,150,921	\$118,915,465	\$470,617,256	\$456,091,934	\$461,474,469	\$468,486,113	\$473,017,572
TOTAL AVAILABLE RESOURCES	\$591,970,598	\$629,974,754	\$310,739,298	\$662,441,089	\$627,274,163	\$591,427,804	\$565,679,121	\$535,189,316
EXPENDITURES								
Personnel Services	192,712,892	292,569,207	57,061,771	261,312,737	271,609,370	274,856,807	283,045,454	288,263,453
Other Expenses	122,447,665	158,124,347	21,856,288	147,071,158	148,961,436	146,297,151	147,356,998	145,383,427
TOTAL OPER. EXPENDITURES	\$315,160,557	\$450,693,554	\$78,918,059	\$408,383,895	\$420,570,806	\$421,153,958	\$430,402,452	\$433,646,880
OTHER FINANCING USES	84,986,208	79,474,762	63,432,086	82,874,965	76,750,022	73,080,838	73,104,925	73,131,215
TOTAL CASH OBLIGATIONS	\$400,146,765	\$530,168,316	\$142,350,145	\$491,258,860	\$497,320,828	\$494,234,796	\$503,507,377	\$506,778,095
ENDING ENCUMBRANCES								
ENDING BALANCE BEFORE ADJUST BALANCE TO EXPENDITURES	\$191,823,833 47.9%	\$99,806,438 18.8%	\$168,389,153	\$171,182,229 34.8%	\$129,953,335 26.1%	\$97,193,008 19.7%	\$62,171,744 12.3%	\$28,411,221 5.6%
Reserves on Balance								
East Bank Guarantee		1,143,975			1,143,975	-	-	-
Enterprise Resource Planning		450,000		600,735		-	-	-
County Hotel		7,000,000			7,000,000	-	-	-
Sherwin Williams				7,000,000	-	-	-	-
COVID-19 Mitigation		5,400,000				-	-	-
One Time Bonus		-		4,466,230		-	-	-
TOTAL RESERVES ON BALANCE		13,993,975		12,066,965	8,143,975	-	-	-
AVAILABLE ENDING BALANCE	\$191,823,833	\$85,812,463	\$168,389,153	\$159,115,264	\$121,809,360	\$97,193,008	\$62,171,744	\$28,411,221
BALANCE TO EXPENDITURES	47.9%	15.8%		31.6%	24.1%	19.7%	12.3%	5.6%

Cuyahoga County Fiscal Office - OBM
2021-2022 Budget/Forecast Analysis - 2021 1Q
 153 - Operating Expenses (General Fund)

	2020 Actuals	2021 Current Year Budget	2021 YTD Actuals	2021 Current Projection	2021 Budget Variance	% Over or Under	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection
County Executive Agencies										
County Executive	835,594	918,371	180,674	862,439	55,932	6.1%	876,986	891,792	910,231	932,544
Communications Department	582,181	882,008	174,143	810,040	71,968	8.2%	826,769	843,778	864,697	884,585
Law Department	9,733,505	4,387,011	1,159,266	3,978,050	408,961	9.3%	4,046,144	4,091,254	4,136,569	4,196,787
Department of Human Resources	3,435,049	4,374,759	720,310	3,518,199	856,560	19.6%	3,874,261	3,944,664	4,030,600	4,133,100
Department of Development	6,443,907	10,252,490	807,753	11,916,627	(1,664,137)	(16.2%)	10,763,855	9,161,804	9,191,294	9,226,652
Department of Regional Collaboration	221,995	281,725	55,933	256,036	25,689	9.1%	261,398	266,850	273,584	281,681
Fiscal	23,257,008	30,047,810	4,856,015	26,633,764	3,414,046	11.4%	26,752,972	27,017,397	27,347,917	26,831,168
Department of Information Technology	18,428,315	23,239,662	4,721,581	21,344,872	1,894,790	8.2%	21,799,479	22,002,911	22,253,036	22,523,504
Public Works - Facilities	2,333,377	2,328,586	579,192	1,988,061	340,525	14.6%	2,001,991	2,016,157	2,033,611	2,054,578
County Headquarters	5,730,410	5,642,551	1,807,675	5,633,059	9,492	0.2%	5,633,059	5,634,059	5,633,059	5,633,059
County Hotel	1,650,418	3,369,797	1,813,769	2,202,889	1,166,908	34.6%	2,202,889	2,202,889	2,202,889	2,202,889
Sheriff's Department	46,049,037	125,861,618	24,486,645	117,559,260	8,302,358	6.6%	121,873,345	123,357,106	125,152,899	127,281,780
Public Safety and Justice Services	1,840,445	2,824,546	422,060	2,197,821	626,725	22.2%	2,237,748	2,275,995	2,315,071	2,355,000
Clerk of Courts	6,774,212	9,033,624	1,404,486	7,331,796	1,701,828	18.8%	7,437,519	7,544,702	7,672,365	7,821,868
Office of the Medical Examiner	12,711,702	14,402,573	2,713,990	13,742,020	660,553	4.6%	14,095,572	14,307,675	14,568,116	14,880,107
Department of Sustainability	236,124	312,828	52,958	268,016	44,812	14.3%	300,378	305,925	312,666	320,687
Miscellaneous Obligations	1,964,588	3,499,695	1,127	2,039,743	1,459,952	41.7%	2,044,547	2,044,547	2,055,147	2,055,147
Innovation and Performance	430,009	872,693	118,487	678,670	194,023	22.2%	690,082	701,691	716,053	733,351
Total County Executive Agencies	\$142,657,876	\$242,532,347	\$46,076,062	\$222,961,362	\$19,570,985	8.1%	\$227,718,994	\$228,611,196	\$231,669,804	\$234,348,487
Elected Officials										
County Council	2,097,785	2,421,500	447,078	2,125,392	296,108	12.2%	2,168,881	2,210,040	2,260,662	2,321,372
Office of the Prosecutor	32,381,243	42,061,563	6,986,673	35,205,106	6,856,457	16.3%	36,188,041	36,883,603	37,594,313	38,320,534
Court of Common Pleas	49,860,384	58,416,782	8,822,589	53,501,402	4,915,380	8.4%	55,616,657	56,343,109	57,226,598	58,277,529
Domestic Relations Court	9,181,858	10,786,600	1,697,602	9,995,258	791,343	7.3%	10,181,517	10,351,376	10,524,973	10,702,392
Juvenile Court	28,289,422	40,562,024	6,157,544	33,450,890	7,111,134	17.5%	33,924,307	34,404,939	34,986,719	35,676,365
Probate Court	6,303,082	7,347,775	1,317,022	6,927,458	420,317	5.7%	7,049,140	7,172,704	7,322,694	7,500,863

Cuyahoga County Fiscal Office - OBM
2021-2022 Budget/Forecast Analysis - 2021 1Q
153 - Operating Expenses (General Fund)

	2020 Actuals	2021 Current Year Budget	2021 YTD Actuals	2021 Current Projection	2021 Budget Variance	% Over or Under	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection
Elected Officials										
Court of Appeals	578,570	952,462	77,213	810,970	141,492	14.9%	810,970	810,970	810,970	810,970
Municipal Courts	3,205,542	3,740,622	751,259	3,175,200	565,422	15.1%	3,177,347	3,179,521	3,182,085	3,185,068
Total Elected Officials	\$131,897,886	\$166,289,328	\$26,256,981	\$145,191,675	\$21,097,653	12.7%	\$149,116,859	\$151,356,262	\$153,909,013	\$156,795,093
Boards and Commissions										
Inspector General	858,245	1,035,676	204,657	863,511	172,165	16.6%	881,036	898,856	920,810	947,169
Internal Audit	576,392	830,068	137,247	661,023	169,045	20.4%	674,102	687,405	703,816	723,543
Personnel Review Commission	1,514,771	2,110,499	366,558	1,936,205	174,294	8.3%	1,963,154	1,998,965	2,043,087	2,096,074
Board of Elections	17,142,688	13,012,694	1,679,857	13,769,528	(756,834)	(5.8%)	16,134,692	13,239,630	16,450,622	13,619,327
Planning Commission	1,879,887	3,146,898	611,274	2,758,824	388,074	12.3%	2,788,879	2,819,447	2,857,214	2,902,661
Office of the Public Defender	12,551,029	13,778,779	2,805,509	13,118,765	660,014	4.8%	13,370,199	13,615,626	13,917,042	14,278,165
Soldiers' and Sailors' Monument	176,045	263,192	35,673	220,126	43,066	16.4%	228,818	232,498	236,970	242,288
Veterans Services Commission	5,857,659	7,694,073	744,239	6,902,875	791,198	10.3%	7,694,073	7,694,073	7,694,073	7,694,073
Total Boards and Commissions	\$40,556,715	\$41,871,879	\$6,585,015	\$40,230,857	\$1,641,022	3.9%	\$43,734,953	\$41,186,500	\$44,823,634	\$42,503,300
TOTAL OPERATING EXPENDITURES	\$315,112,477	\$450,693,554	\$78,918,059	\$408,383,895	\$42,309,659	416.2%	\$420,570,806	\$421,153,958	\$430,402,452	\$433,646,880

Cuyahoga County Office of Budget and Management
2021-2025 Budget/Forecast Analysis - 2021 1Q
152 - Subsidies by Program

General Fund Subsidies	2012 Actuals	2021 Current Year Budget	2021 YTD Actuals	2021 Current Projection	2022 Budget Estimate	2023 Budget Estimate	2024 Budget Estimate	2025 Budget Estimate
Property Demolition Fund	954,801	0	0	4,145,199	2,900,000	0	0	0
Gateway Arena	3,408,333	6,616,710	6,144,827	6,144,827	6,144,827	6,144,827	6,144,827	6,144,827
Brownfield Debt Service	934,014	957,294	928,064	928,064	928,064	928,064	928,064	928,064
Shaker Square Series 2000A	51,502	184,625	100,000	100,000	100,000	100,000	100,000	100,000
Community Redev Debt Service	750	407,975	256,656	256,656	256,656	256,656	256,656	256,656
DS - Medical Mart Series 2010	30,184,098	26,266,295	26,266,295	26,266,295	26,266,295	26,266,295	26,266,295	26,266,295
County Hotel Debt Services/Property Taxes	16,730,160	20,741,594	20,735,844	20,735,844	20,735,844	20,735,844	20,735,844	20,735,844
DS-Western Reserve Series 2014	0	784,480	0	0	0	0	0	0
DS-Med Mart Refunding Series 2	682,100	680,150	680,150	680,150	680,150	680,150	680,150	680,150
2017 Sales Tax Bonds	1,464,250	-232,843	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000	1,450,000
Enterprise Resources Planning	7,873,799	0	0	0	0	0	0	0
Centralized Custodial Fund	2,700,000	4,200,000	0	4,200,000	4,200,000	4,200,000	4,200,000	4,200,000
Forensic Science Lab	40,065	5,550,000	0	0	0	0	0	0
27th Pay Reserve	687,345	0	0	0	0	0	0	0
Planning Commission Tree Canopy	975,000	0	0	0	0	0	0	0
Public Safety-Violence Against Women & Hazard Mitigation	20,739	0	0	0	0	0	0	0
Sheriff-Cash Match	13,210	0	0	0	0	0	0	0
Prosecutor-Dedicated Child Victim & Human Trafficking	234,781	0	0	0	0	0	0	0
Common Pleas-NORD	4,950	0	0	0	0	0	0	0
Public Safety-Emergency Management	105,756	957,662	0	651,076	716,614	729,732	743,133	756,829
Soil & Water Conservation-Tree Canopy	125,000	125,000	125,000	125,000	125,000	125,000	125,000	125,000
Cuyahoga Reg Info System	221,146	225,465	0	225,465	225,465	225,465	225,465	225,465
Delinquent Tax Assessment-Hardest Hit	349,414	-476,299	0	0	0	0	0	0
Capital Improvements - Facilities	7,200,000	6,800,000	0	6,800,000	6,800,000	6,800,000	6,800,000	6,800,000
Fast Copier	0	0	0	421,139	429,909	438,805	449,491	462,085
Dog & Kennel	311,290	436,654	0	0	0	0	0	0
Veterans Services Fund	413,704	0	1,745,250	1,745,250	791,198	0	0	0
Educational Assistance	1,000,000	0	0	0	0	0	0	0
Community Development (Casino Fund)	4,300,000	0	0	0	0	0	0	0
Economic Development Fund	4,000,000	0	0	3,000,000	4,000,000	4,000,000	4,000,000	4,000,000
Economic Development-Jump Start Loan	0	5,000,000	5,000,000	5,000,000	0	0	0	0
Equity Commission	0	250,000	0	0	0	0	0	0
TOTAL GENERAL FUND SUBSIDIES	\$84,986,207	\$79,474,762	\$63,432,086	\$82,874,965	\$76,750,022	\$73,080,838	\$73,104,925	\$73,131,215

Cuyahoga County Office of Budget and Management
 2021-2025 Budget/Forecast Analysis - 2021 1Q
 151 - Forecast by Fund
 Prompt Values: Fund: 2255

Health And Human Services Levy	2020 Actuals	2021 Current Year Budget	2021 YTD Actuals	2021 Current Projection	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection
Available Beginning Balance	8,059,498	14,444,146	14,444,146	14,444,146	34,712,185	55,912,342	75,609,393	94,728,311
REVENUE								
Property Tax	224,383,818	270,359,382	137,522,829	267,597,514	259,477,035	259,477,035	259,477,035	259,477,035
Charges for Services	2,820	0	750	3,000	0	0	0	0
Intergovernmental	9,086,397	16,665,119	8,121,641	16,360,895	16,356,247	16,356,247	16,356,247	16,356,247
Other Revenue	1,938,193	325,000	2,185	245,935	245,935	275,000	300,000	325,000
TOTAL OPERATING REVENUE	\$235,411,228	\$287,349,501	\$145,647,405	\$284,207,344	\$276,079,217	\$276,108,282	\$276,133,282	\$276,158,282
TOTAL AVAILABLE RESOURCES	\$243,470,726	\$301,793,647	\$160,091,551	\$298,651,490	\$310,791,402	\$332,020,624	\$351,742,675	370,886,593
EXPENDITURES								
TOTAL OPER. EXPENDITURES	\$0	\$0	\$0	\$0	\$0	\$0	\$0	\$0
OTHER FINANCING USES	229,026,580	278,479,495	44,892,861	259,278,774	254,879,060	256,411,231	257,014,364	257,798,043
TOTAL CASH OBLIGATIONS	\$229,026,580	\$278,479,495	\$44,892,861	\$259,278,774	\$254,879,060	\$256,411,231	\$257,014,364	\$257,798,043
ENDING ENCUMBRANCES	\$0	\$0	\$0	0	0	0	0	0
ENDING BALANCE BEFORE ADJUST BALANCE TO EXPENDITURES	\$14,444,146 6.3%	\$23,314,152 8.4%	\$115,198,690	\$39,372,716 15.2%	\$55,912,342 21.9%	\$75,609,393 29.5%	\$94,728,311 36.9%	\$113,088,550 43.9%
Reserves on Balance								
COVID-19 Mitigation		15,050,000						
One Time Bonus				4,660,531				
TOTAL RESERVES ON BALANCE	0	15,050,000	0	4,660,531	0	0	0	0
AVAILABLE ENDING BALANCE	\$14,444,146	\$8,264,152	\$115,198,690	\$34,712,185	\$55,912,342	\$75,609,393	\$94,728,311	\$113,088,550
BALANCE TO EXPENDITURES	6.3%	3.0%		13.4%	21.9%	29.5%	36.9%	43.9%

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

	2020	2021	2021	2022	2023	2024	2025
	Actual	Current Budget	Projection	Projection	Projection	Projection	Projection
HHS LEVY REVENUE							
HHS Levy 4.8 Subsidies	118,928,709	130,562,554	120,188,651	120,188,651	120,188,651	120,188,651	120,188,651
HHS Levy 4.7 Subsidies	0	139,796,828	139,288,384	139,288,384	139,288,384	139,288,384	139,288,384
HHS Levy 3.9 Subsidies	105,455,108	0	0	0	0	0	0
Total Revenue	224,383,817	270,359,382	259,477,035	259,477,035	259,477,035	259,477,035	259,477,035
HHS LEVY ALLOCATIONS BY PROGRAM							
ADAMHS	40,363,659	43,463,659	43,463,659	43,463,659	43,463,659	43,463,659	43,463,659
Common Pleas-Juvenile Division	15,904,397	19,796,710	16,155,087	14,501,048	15,581,366	15,803,396	16,042,475
Common Pleas-TASC	543,461	543,461	1,198,461	1,198,461	1,198,461	1,198,461	1,198,461
Family Justice Center	412,382	239,430	230,741	230,741	230,741	230,741	230,741
Fiscal-Tax	3,739,750	3,951,961	3,951,961	3,951,961	3,951,961	3,951,961	3,951,961
HHS Administration	0	3,517,678	1,550,685	1,533,916	1,564,126	1,594,985	1,626,509
HHS Children with Medical Handicaps	1,122,912	1,748,013	1,378,512	1,471,831	1,471,831	1,471,831	1,471,831
HHS CJFS	6,874,438	8,936,517	7,001,094	7,500,000	7,500,000	7,500,000	7,500,000
HHS CSEA	6,188,982	10,998,826	6,433,286	7,204,520	7,324,050	7,425,832	7,539,909
HHS DCFS (PA)	33,654,102	33,522,230	32,683,086	32,683,086	32,683,086	32,683,086	32,683,086
HHS DCFS (PCSA)	41,950,000	51,750,000	48,650,000	48,650,000	48,650,000	48,650,000	48,650,000
HHS DSAS	16,840,271	20,687,615	19,108,723	18,923,095	19,144,377	19,410,470	19,724,351
HHS Early Childhood	11,276,447	18,503,487	17,574,473	17,856,623	17,869,776	17,776,101	17,775,809
HHS FCFC	3,264,185	5,052,118	5,497,475	5,985,034	6,001,155	6,020,823	6,044,274
HHS Homeless	8,363,841	10,532,723	10,112,516	10,121,100	10,129,854	10,140,509	10,153,290
HHS Other Programs	1,169,202	1,452,913	958,703	958,703	958,703	958,703	958,703
HHS Re-Entry	2,047,387	2,970,356	2,656,196	2,667,803	2,679,593	2,693,968	2,711,099
MetroHealth	32,472,000	32,472,000	32,472,000	32,472,000	32,472,000	32,472,000	32,472,000
Ohio State Extension	222,300	222,300	222,300	222,300	222,300	222,300	222,300
Public Safety-Witness Victims	1,778,305	2,103,889	1,979,816	2,283,179	2,314,192	2,345,538	2,377,585
Workforce Development	838,559	1,013,609	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000
Repayment to General Fund	0	5,000,000	5,000,000	0	0	0	0
TOTAL HHS LEVY USES	229,026,580	278,479,495	259,278,774	254,879,060	256,411,231	257,014,364	257,798,043
Operating Surplus/(Deficit)	(4,642,763)	(8,120,113)	198,261	4,597,975	3,065,804	2,462,671	1,678,992

Cuyahoga County Office of Budget and Management
2021-2025 Budget/Forecast Analysis - 2021 1Q
151 - Forecast by Fund
Prompt Values: Fund; All Funds

	2020 Actuals	2021 Current Year Budget	2021 YTD Actuals	2021 Current Projection	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection
Available Beginning Balance	848,417,754	890,641,897	890,641,897	890,641,897	946,282,064	979,381,143	1,033,977,275	1,081,546,724
REVENUE								
Property Tax	384,868,265	420,067,018	210,241,960	416,999,018	416,070,295	415,251,811	415,251,811	415,251,811
Licenses & Permits	2,180,347	2,077,590	546,009	2,632,484	1,277,610	2,177,610	2,177,610	2,177,610
Fines & Forfeitures	10,882,429	12,546,206	2,433,272	11,065,436	11,065,436	11,446,801	11,847,234	12,267,689
Charges for Services	285,205,420	312,414,466	34,472,198	342,253,701	354,385,574	355,292,574	355,482,574	353,982,574
Intergovernmental	331,668,157	308,272,134	73,898,063	351,300,410	352,474,895	353,474,895	354,974,895	356,474,895
Other Revenue	17,796,409	29,563,432	10,654,164	31,296,637	12,750,915	12,750,915	12,750,915	12,727,915
Other Taxes	57,725,500	85,758,057	4,500,969	16,341,117	16,341,117	18,170,375	20,731,335	20,731,335
Sales Tax	264,865,353	252,622,038	69,640,587	273,561,152	277,492,575	281,482,971	285,533,222	289,644,226
Interest Earnings	15,758,991	7,873,940	13,965	8,111,261	8,111,261	8,111,261	8,111,261	8,111,261
TOTAL OPERATING REVENUE	\$1,370,950,871	\$1,431,194,881	\$406,401,187	\$1,453,561,215	\$1,449,969,677	\$1,458,159,212	\$1,466,860,856	\$1,471,369,315
TOTAL AVAILABLE RESOURCES	\$2,219,368,625	\$2,321,836,778	\$1,297,043,084	\$2,344,203,113	\$2,396,251,741	\$2,437,540,356	\$2,500,838,132	2,552,916,039
EXPENDITURES								
Personnel Services	469,626,281	615,823,435	118,125,066	535,863,115	552,475,799	561,378,920	576,048,688	588,195,547
Other Expenses	738,166,442	1,008,814,496	167,558,771	862,057,934	864,394,799	842,184,160	843,242,720	840,840,991
TOTAL OPER. EXPENDITURES	\$1,207,792,723	\$1,624,637,931	\$285,683,837	\$1,397,921,049	\$1,416,870,598	\$1,403,563,080	\$1,419,291,408	\$1,429,036,538
OTHER FINANCING USES	0	0	0	0	0	0	0	0
TOTAL CASH OBLIGATIONS	\$1,207,792,723	\$1,624,637,931	\$285,683,837	\$1,397,921,049	\$1,416,870,598	\$1,403,563,080	\$1,419,291,408	\$1,429,036,538
ENDING ENCUMBRANCES	\$120,934,005	\$312,111,580	\$3,780,900					
ENDING BALANCE BEFORE ADJUST	\$890,641,897	\$385,087,268	\$1,007,578,347	\$946,282,064	\$979,381,143	\$1,033,977,275	\$1,081,546,724	\$1,123,879,501
Reserves on Balance								
East Bank Guarantee	0	0	1,143,975	0	0	0	0	0
Enterprise Resource Planning	0	0	450,000	600,735	0	0	0	0
County Hotel	0	0	7,000,000	0	0	0	0	0
On-Time Bonus	0	0	0	10,885,090	0	0	0	0
Computer Replacement	0	0	750,000	0	0	0	0	0
Sherwin Williams	0	0	0	7,000,000	0	0	0	0
COVID-19 Mitigation	0	0	20,450,000	0	0	0	0	0
TOTAL RESERVES ON BALANCE	0	0	29,793,975	18,485,825	0	0	0	0
AVAILABLE ENDING BALANCE	\$890,641,897	\$385,087,268	\$977,784,372	\$927,796,239	\$979,381,143	\$1,033,977,275	\$1,081,546,724	\$1,123,879,501
BALANCE TO EXPENDITURES	67.0%	19.9%		39.9%	69.1%	73.7%	76.2%	78.6%

Cuyahoga County Fiscal Office - OBM
2021-2022 Budget/Forecast Analysis - 2021 1Q
153 - Operating Expenses (All Funds)

	2020 Actuals	2021 Current Year Budget	2021 YTD Actuals	2021 Current Projection	2021 Budget Variance	% Over or Under	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection
County Executive Agencies										
County Executive	835,594	918,371	180,674	862,439	55,932	6.1%	876,986	891,792	910,231	932,544
Communications Department	582,181	882,008	174,143	810,040	71,968	8.2%	826,769	843,778	864,697	884,585
Law Department	9,733,505	4,387,011	1,159,266	3,978,050	408,961	9.3%	4,046,144	4,091,254	4,136,569	4,196,787
Department of Human Resources	120,474,706	141,180,865	29,367,489	134,812,304	6,368,561	4.5%	136,326,462	136,433,644	136,564,287	136,719,947
Department of Development	14,820,135	21,559,830	1,463,400	28,778,913	(7,219,083)	(33.5%)	23,334,729	9,252,672	9,284,874	9,323,479
Department of Regional Collaboration	221,995	281,725	55,933	256,036	25,689	9.1%	261,398	266,850	273,584	281,681
Fiscal	93,232,931	171,415,925	12,382,632	128,662,979	42,752,946	24.9%	130,654,435	124,808,771	125,335,639	124,808,656
Department of Information Technology	23,612,108	30,321,182	5,661,061	26,672,803	3,648,379	12.0%	27,204,124	27,485,527	27,831,284	28,216,216
Public Works - County Kennel	1,910,293	2,140,155	423,353	1,940,173	199,982	9.3%	1,961,411	1,982,957	2,121,678	2,039,161
Public Works - Facilities	48,253,408	53,199,892	12,525,673	50,507,836	2,692,056	5.1%	50,929,119	51,356,876	51,875,345	52,490,546
County Headquarters	5,730,410	5,642,551	1,807,675	5,633,059	9,492	0.2%	5,633,059	5,634,059	5,633,059	5,633,059
County Hotel	1,650,418	3,369,797	1,813,769	2,202,889	1,166,908	34.6%	2,202,889	2,202,889	2,202,889	2,202,889
Public Works - Road and Bridge	21,078,740	42,296,106	3,697,627	30,702,619	11,593,487	27.4%	30,883,337	31,067,019	31,292,210	31,561,664
Public Works - Sanitary Sewer	23,603,809	44,627,986	5,677,909	34,863,477	9,764,509	21.9%	35,052,379	35,244,104	35,475,346	35,748,735
Public Works - County Airport	1,159,349	1,502,796	382,596	1,249,565	253,231	16.9%	1,146,952	1,156,092	1,167,132	1,180,187
Sheriff's Department	50,958,621	139,039,429	27,301,107	129,728,664	9,310,765	6.7%	134,688,485	136,335,073	138,325,092	140,681,687
Public Safety and Justice Services	7,877,295	10,960,883	1,427,045	8,391,524	2,569,359	23.4%	8,507,002	8,623,440	8,742,295	8,864,000
Clerk of Courts	6,774,212	9,033,624	1,404,486	7,331,796	1,701,828	18.8%	7,437,519	7,544,702	7,672,365	7,821,868
Office of the Medical Examiner	12,689,580	14,402,573	2,705,620	13,742,020	660,553	4.6%	14,095,572	14,307,675	14,568,116	14,880,107
HHS Administration	9,882,699	15,784,847	1,383,108	11,214,220	4,570,627	29.0%	11,244,674	11,274,884	11,305,743	11,337,267
HHS Child Support Services	36,207,069	43,603,708	6,792,775	34,260,537	9,343,171	21.4%	34,633,425	34,944,771	35,262,494	35,586,722
HHS Children and Family Services	152,414,849	180,434,269	34,578,626	158,267,773	22,166,496	12.3%	159,875,654	160,999,683	162,350,231	163,942,329
HHS Senior and Adult Services	18,934,697	24,632,709	4,254,280	19,341,338	5,291,371	21.5%	19,559,427	19,780,709	20,046,802	20,360,683
HHS Job and Family Services	74,080,154	82,757,824	15,726,750	77,444,218	5,313,606	6.4%	78,686,735	79,818,777	80,996,457	82,160,323
HHS Early Childhood	9,109,242	17,977,707	3,290,652	15,503,258	2,474,449	13.8%	15,516,184	15,529,337	15,545,662	15,565,370
HHS Family and Children First Council	3,748,737	6,169,222	1,485,843	5,589,275	579,947	9.4%	6,076,834	6,092,955	6,112,623	6,136,074

Cuyahoga County Fiscal Office - OBM

2021-2022 Budget/Forecast Analysis - 2021 1Q

153 - Operating Expenses (All Funds)

	2020 Actuals	2021 Current Year Budget	2021 YTD Actuals	2021 Current Projection	2021 Budget Variance	% Over or Under	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection
County Executive Agencies										
HHS Office of Reentry	2,047,387	6,000,238	216,942	2,656,196	3,344,042	55.7%	2,667,803	2,679,593	2,693,968	2,711,099
HHS Homeless Services	8,363,841	21,662,304	1,150,370	10,112,516	11,549,788	53.3%	10,121,100	10,129,854	10,140,509	10,153,290
HHS Fatherhood Initiative	862,918	1,134,667	267,669	1,007,563	127,104	11.2%	1,011,306	1,014,978	1,018,735	1,022,574
HHS Other Programs	835,763	2,210,108	282,896	958,703	1,251,405	56.6%	958,703	958,703	958,703	958,703
Department of Sustainability	577,205	414,966	57,690	370,154	44,812	10.8%	402,516	408,063	414,804	422,825
Debt Service	105,775,542	100,372,987	35,966,087	99,966,698	406,290	0.4%	99,966,698	99,966,698	99,966,698	99,788,073
Miscellaneous Obligations	1,964,588	3,499,695	1,127	2,039,743	1,459,952	41.7%	2,044,547	2,044,547	2,055,147	2,055,147
Innovation and Performance	430,009	872,693	118,487	678,670	194,023	22.2%	690,082	701,691	716,053	733,351
Total County Executive Agencies	\$870,433,989	\$1,204,690,653	\$215,184,759	\$1,050,538,047	\$154,152,606	12.8%	\$1,059,524,457	\$1,045,874,417	\$1,053,861,320	\$1,061,401,626
Elected Officials										
Veterans Services Fund	7,126	413,635	80,723	413,635	0	0.0%	791,198	0	0	0
County Council	2,097,785	2,421,500	447,078	2,125,392	296,108	12.2%	2,168,881	2,210,040	2,260,662	2,321,372
Office of the Prosecutor	34,720,287	46,576,066	7,739,734	39,154,673	7,421,393	15.9%	40,183,094	40,923,202	41,679,465	42,452,270
Court of Common Pleas	51,090,159	63,714,234	9,264,982	56,921,662	6,792,572	10.7%	59,070,043	59,830,051	60,757,645	61,863,949
Domestic Relations Court	9,183,778	10,801,600	1,697,602	9,995,258	806,343	7.5%	10,181,517	10,351,376	10,524,973	10,702,392
Juvenile Court	46,343,529	86,713,691	9,065,615	53,130,644	33,583,047	38.7%	54,443,671	55,104,621	55,908,431	56,837,156
Probate Court	7,249,197	8,510,950	1,518,592	7,519,033	991,917	11.7%	7,640,715	7,764,279	7,914,269	8,092,438
Court of Appeals	578,570	967,462	78,529	812,286	155,176	16.0%	812,286	812,286	812,286	812,286
Municipal Courts	3,205,542	3,740,622	751,259	3,175,200	565,422	15.1%	3,177,347	3,179,521	3,182,085	3,185,068
Community Based Correctional Facility	5,748,232	5,310,000	1,400,538	5,602,152	(292,152)	(5.5%)	5,602,152	5,602,152	5,602,152	5,602,152
Total Elected Officials	\$160,224,205	\$229,169,760	\$32,044,652	\$178,849,935	\$50,319,825	22.0%	\$184,070,903	\$185,777,528	\$188,641,968	\$191,869,082
Boards and Commissions										
Ohio Means Jobs - Cleveland/Cuyahoga	13,030,736	13,483,774	3,138,613	13,023,889	459,885	3.4%	13,044,515	13,065,465	13,090,970	13,121,333
Inspector General	877,279	1,069,970	210,151	883,032	186,938	17.5%	900,871	919,011	941,375	968,236
Internal Audit	576,392	830,068	137,247	661,023	169,045	20.4%	674,102	687,405	703,816	723,543
Personnel Review Commission	1,514,771	2,110,499	366,558	1,936,205	174,294	8.3%	1,963,154	1,998,965	2,043,087	2,096,074

Cuyahoga County Fiscal Office - OBM
2021-2022 Budget/Forecast Analysis - 2021 1Q
153 - Operating Expenses (All Funds)

	2020 Actuals	2021 Current Year Budget	2021 YTD Actuals	2021 Current Projection	2021 Budget Variance	% Over or Under	2022 Total Projection	2023 Total Projection	2024 Total Projection	2025 Total Projection
Boards and Commissions										
Board of Elections	17,142,688	13,012,694	1,679,857	13,769,528	(756,834)	(5.8%)	16,134,692	13,239,630	16,450,622	13,619,327
Board of Revision	2,357,671	2,635,245	394,641	2,369,740	265,505	10.1%	2,395,539	2,433,582	2,479,890	2,535,016
Planning Commission	1,879,887	3,146,898	611,274	2,758,824	388,074	12.3%	2,788,879	2,819,447	2,857,214	2,902,661
Law Library Resource Board	454,671	539,999	116,443	456,778	83,221	15.4%	462,616	468,548	475,781	484,404
Board of Developmental Disabilities	115,317,099	126,502,183	27,038,723	106,847,842	19,654,341	15.5%	108,013,573	109,051,614	110,112,817	111,197,721
Office of the Public Defender	14,658,389	16,016,129	3,237,508	15,391,161	624,968	3.9%	15,683,696	15,970,887	16,323,358	16,745,445
Soldiers' and Sailors' Monument	216,581	338,192	35,673	220,126	118,066	34.9%	228,818	232,498	236,970	242,288
Solid Waste Management District	2,046,510	2,127,642	459,739	1,986,616	141,027	6.6%	1,940,874	1,955,365	1,973,072	1,994,212
Soil and Water Conservation	1,204,196	1,270,152	283,760	1,325,429	(55,277)	(4.4%)	1,349,836	1,374,646	1,405,075	1,441,496
Veterans Services Commission	5,857,659	7,694,073	744,239	6,902,875	791,198	10.3%	7,694,073	7,694,073	7,694,073	7,694,073
Total Boards and Commissions	\$177,134,529	\$190,777,518	\$38,454,426	\$168,533,067	\$22,244,450	11.7%	\$173,275,238	\$171,911,136	\$176,788,120	\$175,765,829
TOTAL OPERATING EXPENDITURES	\$1,207,792,723	\$1,624,637,931	\$285,683,837	\$1,397,921,049	\$226,716,882	846.1%	\$1,416,870,598	\$1,403,563,080	\$1,419,291,408	\$1,429,036,538